

School-Connected Organizations Handbook for PTA / PTO 2023-2024



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Introduction

School-Connected Organizations (SCOs) are essential partners in education. Parent Teacher Associations (PTA) and Parent Teacher Organizations (PTO) add significant opportunities and resources to our schools. The Folsom Cordova Unified School District is thankful for all that PTAs/PTOs do to enhance and strengthen the student experience.

The SCO Handbook was created in collaboration with multiple district departments including Fiscal, Purchasing, Facilities, Athletics, Human Resources, and Business Services to provide information to groups about standard operating procedures. Guidelines for financial procedures and liability protection are included, as well as forms and templates. Completing the processes outlined will help ensure compliance with BP and AR 1230 and establish efficient coordination for all involved.

The SCO Handbook was compiled in the spirit of protecting those who volunteer for these important groups that enhance the school experience for students, not only the District and keeping education dollars in the classroom and away from preventable expenses.

The policies in the SCO Handbook are not optional.

The Board of Education recognizes parents/guardians may wish to organize PTAs/PTOs for the purpose of supporting school or district programs which provide a source of positive involvement for students. The Board is supportive of such activities and welcomes the interest and participation of parents/guardians in various aspects of student life. The Superintendent or designee is directed to develop regulations that will establish a School-PTA/PTO liaison; provide for the acceptance of gifts; establish the principle that the clubs are not functions of the school or district; and to ensure, if possible, that the co-and extra-curricular programs are kept in proper balance. PTAs/PTOs are to work in conjunction with the Superintendent or designee to establish appropriate internal controls for the relationship between them and the District. (FCUSD Board Policy 1230).

For help with questions, please contact the Business Services Department at (916) 294-9004.

The Folsom Cordova Unified School District sincerely appreciates your time, energy, and commitment toward making your school the best it can be!

Board Policy 1230

Community Relations: School-Connected Organizations

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting the district's educational and extracurricular programs. The Board appreciates the contributions made by such organizations toward the Board's vision for student learning and for providing all district students with high-quality educational opportunities. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

(cf. [0200](#) - Goals for the School District)

(cf. [6020](#) - Parent Involvement)

Persons proposing to establish a school-connected organization shall 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 or organization, or other organization that does not include an associated student body or other student organization, shall be established and maintained as a separate entity from the school or district. Each school-connected organization shall be subject to its own bylaws and operational procedures or to the rules or bylaws of its affiliated state or national organization, as applicable. **However, in order to help the Board fulfill its legal and fiduciary responsibility to manage district operations, any school-connected organization that desires to raise money to benefit any district student shall submit a request for authorization to the Superintendent or designee, in accordance with Board policy and administrative regulation.** In addition, the Superintendent or designee shall establish appropriate internal controls for the relationship between school-connected organizations and the district.

(cf. [1321](#) - Solicitation of Funds from and by Students)

(cf. [1330](#) - Use of School Facilities)

(cf. [3452](#) - Student Activity Funds)

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

(cf. [0410](#) - Nondiscrimination in District Programs and Activities)

(cf. [3290](#) - Gifts, Grants and Bequests)

(cf. [3554](#) - Other Food Sales)(cf. [5030](#) - Student Wellness)

(cf. [6145](#) - Extracurricular and Cocurricular Activities)

(cf. [6145.2](#) - Athletic Competition)

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

A school-connected organization shall obtain the written approval of the Superintendent or designee prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a district school or the students at the school. (Education Code 51521)

(cf. [1321](#) - Solicitation of Funds from and by Students)

(cf. [1330](#) - Use of School Facilities)

(cf. [3452](#) - Student Activity Funds)

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

Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary. (Education Code [49011](#))

(cf. [3260](#) - Fees and Charges)

Policy FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

adopted: January 28, 2010, Folsom, California

revised: September 15, 2016

More codes and regulations can be found on:

<http://www.gamutonline.net/district/folsomcordovausd/DisplayPolicy/690434/>

Administrative Regulation 1230

Community Relations: School-Connected Organizations

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

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership quotas, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination

(cf. [0410](#) - Nondiscrimination in District Programs and Activities)

4. The names, addresses, and phone numbers of all officers
5. A list of specific annual 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 or designee of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law

(cf. [1330](#) - Use of School Facilities)

Authorizations shall be automatically renewed each year as long as it is in good standing. The Superintendent may recommend that authorizations be revoked by the Board if considered necessary.

Any program, fundraiser, or other activity sponsored by parent/guardian clubs shall be authorized annually and conducted according to Board policy, administrative regulations, and school rules.

Announcements of events and related parent/guardian permission slips shall clearly indicate that the activity or event is sponsored by the parent/guardian organization, not by the school or district.

Parent/guardian clubs shall not hire district employees without prior approval from the Superintendent or designee.

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 employees without prior approval from the Superintendent or designee. 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.

(cf. [4127/4227/4327](#) - Temporary Athletic Team Coaches)

School-connected organizations shall present the Superintendent or designee an annual financial statement showing all expenditures and all income from fundraisers.

School-connected organizations automatically grant the district the right to audit their financial records at any time, either by district personnel or by a Certified Public Accountant.

Regulation FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

approved: January 28, 2010, Folsom, California

revised: September 15, 2016

Description of Associated Student Body and School-Connected Organizations

Associated Student Body Organizations

Associated Student Body (ASB) organizations are composed of students for the purpose of conducting activities on behalf of students. Education Code Section 48930 defines the purpose of an ASB organization as “the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.” As such, ASB groups have been given the authority to conduct fundraisers and to spend money for the benefit of students.

All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. The finance office, along with the coaches/advisors and students must follow the procedures as set by the ASB. These procedures cover all student performances for which entry receipts or honorariums are received, all student conducted fundraisers, all collections from students for uniforms and/or t-shirts, and all collections of funds in relation to district sanctioned student trips. These fundraising activities are primarily on campus.

Parent Associations/Organizations (PTA/PTO)

School-connected organizations are PTAs/PTOs composed of parents/guardians, community members, and staff members who come together for the purpose of supporting specific school activities for the benefit of students. They are an important means of connecting parents/guardians and other community members with the curricular, extra-curricular, and co-curricular activities of students. The Board welcomes and encourages parental interest and participation.

PTAs/PTOs are separate from the school districts with which they are associated and are not governed by Education Code, however, they still have to comply with the School-Connected Organizations BP 1230 and AR 1230. PTAs/PTOs do not have free access to schools and their students. The school district governing board and administration have, and must maintain, exclusive control and management of its public school system. Education Code Section 51520 and 51521 require that any PTA/PTO and/or activity be one that is authorized by law and permitted by board policy.

In addition, Education Code Section 51520 prohibits the solicitation of pupils by outside organizations on school property during school hours. Solicitation is defined as “to subscribe or contribute to the funds of, to become members of, or to work for any organization not directly under the control of school authorities.” A clear separation of responsibilities between the ASB and the various PTAs/PTOs are to be maintained.

Fundraising events that include student performances and athletic events for which entry receipts or honorariums are received, all collections from students for uniforms and/or t-shirts, and all collections of funds in relation to district- sanctioned student trips are to be conducted through the ASB.

PTAs/PTOs are to serve as auxiliaries to the school program and should conduct activities and fundraising events involving the primary participation of parents/guardians and other community members. Funds raised by PTAs/PTOs are to be used to support programs; however, no student will be required to raise funds in order to participate in school programs and events. PTAs/PTOs funds so raised are to be donated to the district for specific purposes, such as the purchase of specific items of equipment or to provide financial assistance to students with need in relation to uniforms or trips. This is the preferred method. However, if particular items are purchased by the PTAs/PTOs, these items must then be donated to the school for use by

the designated group in accordance with district policies and procedures.

PTAs/PTOs funds are not to be co-mingled with the student body funds. The school district's tax exempt status and identification numbers are not for PTAs/PTOs. PTAs/PTOs are responsible for their own tax status and accounting. All PTAs/PTOs tax identification numbers must be on file with the Folsom Cordova Unified School District Business Services Department.

Per Administrative Regulation 1230, Authorizations for school-connected organizations shall be automatically renewed each year as long as the group is in good standing. Good standing is defined as the annual submission of application pages that ensures current contacts and financial information are up to date.

The most known parent support group is the National Parent Teachers Association (PTA). Information about governance, fundraising, and financial guidance for members is on the California State PTA's website: www.capta.org.

School-Connected Organization Operations

Request for Authorization application for Board Approval

In order to fulfill its legal and fiduciary requirements, the Board of Education requires both new and established school-connected organizations to submit a Request for Authorization application for Board approval.

☐ **Submit annual application with the following information by May 15th.**

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate
4. The names, addresses and phone numbers of all officers
5. A list of specific annual objectives
6. An agreement to grant the district the right to audit the organization's financial records
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 or designee of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law

Request for Authorization applications are to be submitted to the Board of Education for approval in May. Authorization shall be granted for a period of one year. Requests for subsequent authorization must be presented annually.

Minimum Elements of a Constitution and Bylaws

Minimally, the constitution is to include the following five elements:

1. Name and purpose of the organization
2. Membership
3. Executive Board or Officers
 - a. Positions and duties of each position defined
 - b. Position and term limitations
4. Method of amendments to the constitution
 - a. By whom
 - b. By petition of ____percent of members
 - c. By ballot
5. Adoptions or ratification of constitution and any subsequent amendments
 - a. Shall require (percentage) vote of (Executive Board)

Minimally, the bylaws are to include the following six elements:

1. Duties and powers of Executive Board and Officers
2. The composition and membership of committees
3. Successions
4. Elections and qualification for office
5. Finances
 - a. Statement of internal controls, authorization of financial activities
 - b. Who shall approve prior to any commitment
6. Meeting schedule
 - a. For regular and special sessions
 - b. Time, manner, frequency
 - c. What constitutes a quorum?
 - d. Who shall conduct meetings?

Membership

1. Parents/guardians, community members, and staff may be members
2. The Principal or designee shall maintain on-going communication with the PTAs/PTOs.
3. Membership fees may be used for raising funds for specific projects for the schools, but school fees may not be a requirement of parents or students to participate in school activities.
4. PTAs/PTOs are to have, at a minimum, a President, Vice- President, and Treasurer.

Insurance and General Liability

District liability for conduct and activities of an organization established for the purpose of supporting the district may be based upon the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of district control or on the fact that the district is the beneficiary of the organization's activities. Therefore, it is likely that a lawsuit based upon an activity of the organization will also name the district and seek a finding of joint liability.

Whether the district is appropriately named or not, the district will incur legal expenses in defending the lawsuit.

- ☐ **The district requires parent associations/organizations and booster clubs to provide proof of liability insurance in the minimum amount of \$2,000,000 combined single limit including a separate endorsement with the district named as an additional insured. When using school facilities, the district may, at its discretion, require a higher level of coverage based on the type of use requested.**
- ☐ **Prior to events on district property, all vendors/service businesses/organizations performing or providing a service or equipment (such as food vendors, performers, assemblies, after school enrichment programs, mobile labs/classrooms, etc.) are required to provide the Folsom Cordova Unified School District with the following:**

**** Current Certificates of Insurance will be retained until expired. When planning events, check with your site Administrative Assistant or Business Services to see if the vendor has current insurance on file**

with the district. See page 26 for a sample memo and COI to give to vendors/service businesses, organizations.

Example resources for obtaining insurance:

- Homeowners' insurance providers may offer discounts on general liability coverage.
- Verilfy.com
- Allstate
- Jvrcinsurance.com
- State Farm

Buyers are directly responsible for policy coverage decisions.

- ☐ **The following statement must be included on all school-connected organization promotional materials, advertising, and messages issued on behalf of the school-connected organization.**
"The Folsom Cordova Unified School District is not a sponsor of this activity."

Obtaining Tax Exempt Status

Parent associations/organizations and booster clubs are not legal components of a school district.

- ☐ **Each organization must have its own tax identification number, own bank account, and is directly responsible for compliance with IRS and state reporting and disclosure requirements.**

Organizations that provide receipts to donors as a "charitable tax deductible donation" must be officially approved by IRS as 501(c)(3) tax-exempt organizations. It is the organization's responsibility to be both knowledgeable and compliant with all state and federal laws. Parent associations/organizations and booster clubs are encouraged to contact the Internal Revenue Service and the Franchise Tax Board in order to obtain a tax-exempt status for their organization. State and Federal forms and further information can be found at the following Web sites:

Tax Identification Number

Form SS-4, "*Application for Employer Identification Number*"

Instructions: <http://www.irs.gov/pub/irs-bdf/iss44.pdf>

Fill-in form: <http://www.irs.gov/pub/irs-fill/fss4.pdf>

Non-Profit Status

Publication 557, "*Tax-Exempt Status for Your Organization*"

<http://www.irs.gov/pub/irs-pdf/p557.pdf>

Package 1023, "*Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*" Includes fill-in form 1023, instructions for form 1023, and form 872-C:

<http://www.irs.gov/pub/irs-fill/k1023.pdf>

Form 8718, "*User Fee For Exempt Organization*"

<http://www.irs.gov/pub/irs-fill/f8718.pdf>

California Forms and Instructions Form 3500 Booklet, "*Exemption Application Booklet*" includes instructions and two copies of form 3500.

http://www.ftb.ca.gov/forms/02_forms/02_3500Bk.pdf

Consult Tax Tips Pamphlet No. 18, "*Sales and Use Tax Guide for Volunteer and Nonprofit Fundraising Organizations*" to determine what may and may not be taxable.

<http://www.boe.ca.gov/pdf/pub18.pdf>

Use of School Facilities

State law and Board Policy/Administrative Regulation 1330 regulate community programs on district property. Anything on district property needs to follow facilities use policies regardless of whether there is cost or not. All information and regulations regarding use of facilities are available on the [Facilities Department](https://www.fcusd.org/Page/1912) webpage at <https://www.fcusd.org/Page/1912>.

- ☐ Visit <https://fcusd.civicpermits.com> to submit requests for facilities use with certificates of insurance. To create a user account, click “Register” at the top left of the home page and complete the form.

School facilities are fee based and must be reserved. Fees vary per facility or portion of the facility/campus requested. The facilities use request form must include the day(s) and hour(s) of the event and the type of user group. The District will determine the custodial/restroom coverage needed. Insurance is always required. It is important not to wait until the last minute to request a facility or obtain insurance. We recommend that the process be started no less than **90 days in advance of the event** to ensure timely processing of paperwork. The District must review the application, have fees paid, have insurance certificates on file, and assign the facility in order to approve the application. FCUSD facilities may be used year-round.

PTAs/PTOs must seek approval for the use of facilities for any type of event proposed. High risk events are likely to be denied. In some cases, classified personnel will need to be on staff for the event. Parent associations/organizations and booster clubs are responsible for paying overtime for required staff.

The Community Use of School Facilities Handbook and Fee Schedule are available on the Facilities and Planning Department’s webpage.

The screenshot shows the Folsom Cordova Unified School District website. The header features the district's name and logo, along with navigation icons for Home, Powerschool Portal, Service Desk, and Calendar. A secondary navigation bar includes links for Home, Our District, Our Board, Our Schools, Student Services, Departments (highlighted), For Parents, For Staff, News, and Events. The main content area is titled "Community Use of Facilities" and includes a brief overview, a link to "Online Facilities Use Permit Requests", a note about the new fee schedule, and a section for "Facilities Use Forms & Documents". A sidebar on the left lists various links under "Facilities & Planning".

Folsom Cordova
UNIFIED SCHOOL DISTRICT

HOME POWERSCHOOL PORTAL SERVICE DESK CALENDAR

Home Our District Our Board Our Schools Student Services **Departments** For Parents For Staff News Events

Facilities & Planning

- Welcome
- Request for Lease-Leaseback Proposals
- School Attendance Boundaries
- Development Impact Fees
- Facilities Use
- Contractor Prequalification - AB 1585
- Contractor Registration for CUPCCAA
- School Bonds
- Planning and Construction Projects
- Facilities Master Plan
- Williams Act Complaint Form

Community Use of Facilities

The community can request the use of school facilities for various activities. Procedures for rental are provided in the Use of School Facilities Handbook on page 2. Questions about Facility Use should be directed to Maureen Ferry at (916) 294-9000 ext. 103307 or mferry@fcusd.org.

Facilities Use for All School Sites

[Online Facilities Use Permit Requests](#)

Note: New facilities use fee schedule, effective July 1, 2016.

Facilities Use Forms & Documents

Community Use of School Facilities Handbook
Part of Facilities Use
(English)

Rev Date	11/21/2016	Description
Department	Facilities & Planning	
File	Download	
Instructions		

Events

Things to plan when a PTA/PTO may want to host banquets, celebrations and other events at the school site. Keep the following in mind:

- The first step in organizing an event is selecting a date/time. All event dates must be approved by Administration to avoid conflicts with other scheduled events or school activities.
- Site selection is the next step. Refer to *Use of School Facilities* (page 12). The main office or Activities Office maintains a master calendar to prevent conflicts in scheduling.
- The room should be large enough to accommodate the anticipated crowd with space available for award tables and video screens as necessary. All students must be allowed to attend, therefore, provisions must be made to cover the costs of students who need financial assistance.
- When speaking at an event, be prepared with a script. A script ensures accuracy and will help avoid long, rambling comments that lengthen the evening unnecessarily. Events are a time to celebrate the students and the season.
- **Events may NOT serve alcohol.**

Fundraising Activities

In accordance with [Education Code Section 51521](#), programs, fundraisers, or other activities sponsored by PTAs/PTOs must be authorized and conducted according to local board policy, laws, and school rules.

- ☐ **At the beginning of each school year, each PTAs/PTOs shall submit to the principal/designee a list of the fundraising events that each organization proposes to hold that year. The principal/designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program.**

The following are regulations for fundraising activities within the Folsom Cordova Unified School District:

1. Use of the districts'/schools' name in fundraising activities is to be approved by the school principal/designee and will comply with district policies and state law.
2. The following statement must be included on all PTAs/PTOs promotional materials, advertising, and messages issued on behalf of the school-connected organization. **"The Folsom Cordova Unified School District is not a sponsor of this activity."**
3. Advertising banners may be used as a fundraising tool but are subject to strict guidelines based upon Board Policy 1325. Banners must be taken down at the conclusion of each season. The Director of Athletics must approve the banner contents and desired location.
4. Any participation in fundraising activities by students, their parents, or guardians and/or any donation of funds or property shall be voluntary. (Education Code 49011)
5. Penal Code Sections 320 and 320.5 authorize, under defined circumstances, eligible organizations to conduct chance drawings which require the payment of a fee for a chance to win a prize. Chance drawings may include 50/50 tickets, donation drawings, duck derby and cow chip bingo.

6. Public schools are not “eligible organizations” but PTAs/PTOs with 501(c)(3) statuses are. Information on how to conduct a legal raffle can be obtained by going to the California Attorney General’s Web site: <https://oag.ca.gov/charities/raffles> .
7. All PTAs/PTOs funds are collected and maintained by the PTAs/PTOs. The district’s tax identification number cannot and will not be used. No PTAs/PTOs funds shall be kept in ASB accounts.
8. Fundraising that involves only students in selling, marketing, and/or collecting must have the funds deposited into the ASB account. Money generated by the PTAs/PTOs must be generated by the PTAs/PTOs after school and during weekends and must be deposited into PTA/PTO accounts.
9. PTAs/PTOs may donate to an ASB account
10. Once a group “owns” a fundraiser, other groups are prohibited from holding the same fundraiser without permission from the Assistant Principal or designee in charge of activities.
11. Money generated from ticket sales at any school athletic event, performance, or activity must be deposited into the appropriate ASB trustee account. Tickets and funds must balance at the end of the event.
12. PTAs/PTOs may operate concession stands at school events with prior permission and insurance.

California Education Code 51520; Prohibited Solicitations on School Premises, states the following for K-12 school entities:

*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 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.** Nothing in this section shall be construed as prohibiting the solicitation of pupils of the public school on school premises by pupils of that school for any otherwise lawful purpose.*

California Education Code section 51521 requires that all organizations that conduct fund-raising to benefit clubs, schools, students, or the District at the K-12 level have prior approval from the School District's Governing Board or the Board-assigned designee. Ed Code states the following:

No person shall solicit any other person to contribute to any fund or to purchase any item of personal property upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains the prior written approval of either the Governing Board of the School District in which such solicitation is to be made or the Governing Board of the School District having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards.

The following recommendations help ensure PTAs/PTOs do not violate rules and regulations:

- PTA/PTO budgets are to be created in consultation with the principal or designee to prioritize a “wish list” from which the PTAs/PTOs may fundraise to meet the needs of the various programs.

- The principal or designee should attend the budget meetings in order to help make informed decisions. All budget issues and spending decisions are to be approved at PTA/PTO Board meetings and noted in the minutes.
- Bank accounts are set-up to require two signatures (withdrawal whether internally or on the actual check). No principal or designee may be a signer on any PTA/PTO account, two officers are required, and typically, it is the president and treasurer. PTAs/PTOs can only write a check to a coach/advisor for reimbursement of no more than \$300 (BP 3310) for items used in the program. Reimbursements must be pre-approved by the board and are to be distributed only if the coach provides a proper invoice and itemized receipt of an expense. A reimbursement form is to be completed and submitted to the PTA/PTO Treasurer for expenditures.
- All disbursements (payments) are to be made by check and no checks should ever be made out to "Cash." PTAs/PTOs should not release checks without the proper documentation and back up. The PTA/PTO Treasurer should maintain a record of all receipts in preparation for an annual audit.
- In order to protect coaches/advisors, PTA/PTO representatives, and any other members who may utilize club funds from accusations of fraud, the Folsom Cordova Unified School District discourages the use of cash for any expenditure the Club makes and advises against use of a club credit or ATM card.
- Keep treasurer reports, budget updates, and financial reporting current. The Treasurer should report out to PTA/PTO members at each meeting or in a timely manner upon request. Accurate record keeping is essential for PTA/PTO operations.
- Stipends for assistant coaches are to be paid to the District and the coach is paid through the stipend payroll process. PTAs/PTOs cannot write checks to individuals for coaching services. **ONLY THE DISTRICT CAN EMPLOY COACHES AND ADVISORS** (see Staffing After School Enrichment and Clubs). PTAs/PTOs who are paying for certificated or classified coaching positions must work with the school's account clerk to ensure payment is made.

School-Connected Organization Food Sales

PTAs/PTOs must comply with state law as well as district policies and regulations on the sale of food on school premises.

- ☐ **Review and become knowledgeable of applicable laws including State and Federal nutritional standards, the district's Wellness Policy, and [county food handling requirements](#).**

Visit the California Department of Education webpage, [Competitive Food and Beverage Sales](#), for information on competitive foods and beverages including definitions, background, compliance, resources, policy guidance, and frequently asked questions for sponsors participating in the National School Lunch Program or School Breakfast Program.

Pursuant to California law, food sales of any kind, including bake sales, may not be conducted during school time. The sale of food goods must take place no sooner than from the midnight before to 30 minutes after

the end of the official school day.

Overview

All public non-charter schools participating in the [National School Lunch Program](#) (NSLP) or [School Breakfast Program](#) (SBP), must follow state and federal requirements for competitive foods and beverages. All charter or private schools participating in the NSLP or SBP must follow only the federal requirements. Competitive foods and beverages are those that are 1) sold, 2) to students, 3) on school campus, 4) during the school day, and 5) outside of the federally reimbursable meal programs. Examples may be foods or beverages sold in vending machines (that are not reimbursable meals), student stores, fundraisers, or á la carte items sold by the school food service department. **This web page is updated as of March 2022.**

Additional information is available on the district webpage, Departments > Food Services.

Administration and Expenditure of Funds

1. The PTA's/PTO's books and accounts shall be open to audit by a committee of members, one of which may be the principal of the school or his/her designated representative.
2. Upon dissolution of the group, all funds shall be transferred to the respective school's general student body funds. The Folsom Cordova Unified School District Business Services Department is to be advised in writing of the dissolution.
3. Gifts to the student body of money or of approved materials may be made when approved by the principal or designee.
4. The district has the express right to review and/or audit PTA's/PTO's financial statements to ensure their organization's financial integrity.
5. PTAs/PTOs are not legal components of the school entity; defined as the District. Each PTA/PTO shall have its own tax identification number (TIN); PTAs/PTOs are not allowed to use the school entity's tax identification number in any way.
6. PTAs/PTOs are responsible for their own tax status, accounting, and financial records and must make their own arrangements for an audit if one is needed. PTAs/PTOs are not audited as part of the district's annual financial audit.
7. California Education Code section 51521 requires that all organizations that conduct fundraising to benefit clubs, schools, students or the district to have prior approval from the school district's governing board:

No person shall solicit any other person to contribute to any fund or to purchase any item of personal property, upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains the prior written approval of either the governing board of the school district in which such solicitation is to be made or the governing board of the school district having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards.

Purchases for the School:

1. Donations of funds (preferred method) allow the Purchasing Department to buy items that are in line with district purchasing guidelines and statutory laws.
2. Items purchased by parent associations/organizations and booster clubs shall be donated to the school according to board approved policies and procedures.
3. Staff may make requests through the principal/designee to the PTA/PTO for desired donations.
4. The **Maintenance Department must be consulted**, prior to purchase, on all items requiring installation. Business Services must be consulted on purchase of items requiring a maintenance contract.
5. Capital improvements, equipment (over \$5,000), and uniforms may only be purchased with the prior approval of the principal and district authorized designee. These purchases must be processed through the district Purchasing Department to ensure compliance with statutory laws. PTAs/PTOs donate the funds to the district for purchase of such capital outlay items.

Reimbursement Procedures

Just a reminder, an individual making a purchase from his/her own personal funds takes the **risk** that he/she will not be reimbursed.

In compliance with FCUSD Board Policy (BP) 3310 and Administrative Regulations (AR) 3310, employee reimbursements must follow the guidelines below:

- Furniture and equipment purchases are not allowed and will not be reimbursed.
- Reimbursements over \$300 are not allowed. **NOTE:** Receipt splitting is considered one purchase and will not be reimbursed.
- All expenditures must be supported by original itemized receipts. Photocopies, credit card statements, and other non-original receipts are not acceptable. Receipts for reimbursement should not be comingled with items purchased for personal use.
- Multiple purchases made by an employee will be monitored for compliance with Board policy.

The **only** document that legally commits the District to pay for a purchase is a properly approved Purchase Order issued by the Purchasing Department.

Support Personnel

The Folsom Cordova Unified School District does not allow parent associations/organizations and booster clubs to hire staff to perform services for the district.

- ☐ Refer to the **Quick Reference Guide: Staffing for School-Connected Organizations** for policy and procedures about how to staff support personnel (page 29).

Retention of Records

The activities of the PTAs/PTOs are to be clearly documented and a procedure for retaining those documents is to be established. Among the documents that should be retained by the organization are:

1. Cash receipts
2. Cash disbursements and general ledger
3. Bank records
4. Income tax returns
5. Minutes of meetings as defined by the organization by-laws

It is recommended that the organization obtain a safety deposit box or a similar storage facility to ensure security of important documents.

CHECKLIST

FIRST:

- ☐ Review and confirm the organization's Bylaws.
 - ☐ Verify name and/or logo to be used. District or school logos are not to be used.
 - ☐ Verify or obtain tax identification number and tax-exempt status.
 - ☐ Verify or obtain financial account to keep funds separate from ASB funds.
 - ☐ COMPLETE Request for Authorization application (new and renewals).
 - ☐ Provide current general liability Certificate of Insurance with additional insured endorsement.
 - ☐ Create list of fundraising events and submit to Administrator for input.
 - ☐ **Submit completed *Request for Authorization* application and Certificate of Insurance to your site Administrator.**
-

NEXT:

- ☐ Reserve school facilities at fcusd.civicpermits.com
- ☐ Use the following statement on materials:
 - *"The Folsom Cordova Unified School District is not a sponsor of this activity."*
- ☐ Become familiar with regulations regarding school food sales.
- ☐ Donate funds and/or purchases to the school district in accordance with district policy.
 - Consult District maintenance department prior to purchasing items that require installation or Business Division prior to purchasing goods or services that require on-going maintenance contracts.
 - All capitalized expenditures over \$5,000 and any uniforms must be approved by the site Principal and processed through the Purchasing Department.
- ☐ Maintain records for continued status.

Things to remember:

- ☐ Conduct fundraiser activities that do not require student participation.
- ☐ Keep PTAs/PTOs funds separate from ASB/district funds.
- ☐ Represent activities as those of the PTA/PTO, not as Folsom Cordova Unified School District or one of its schools.

Folsom Cordova Unified School District

School-Connected Organization Request for Authorization

In accordance with Board Policy 1230 and Administrative Regulation 1230 of the Folsom Cordova Unified School District, submit this request for authorization to form or renew a school-connected organization.

Note: School-connected organizations, including a parent-teacher association or organization, booster club, or other organization that does not include an associated student body or other student organization, are established and maintained as separate entities from the school or district.

Organization Information	
<input type="checkbox"/> New organization request	<input type="checkbox"/> Renewal request
School Site	School Year
Organization Name	
Mailing Address	
Website	
Date of Application	
Purpose	

Name	Address	Phone	Email
President			
Vice President			
Secretary			
Treasurer			
Coach/Lead Teacher			
Other			

Annual Objectives (List specific goals, note if additional page attached)

--

916. 294. 900 4 • Fax 916. 294. 9020

196 5 Birkmont Drive, Rancho Cordova CA 95742

www.fcusd.org

Folsom Cordova Unified School District

Financial Information	
Bank Name	Account #
Bank Address	Authorized Signers
Tax ID # (EIN)	

Required Documents (Attach copies – New [N] and Renewal [R])		
<input type="checkbox"/> Acknowledgement Form signed by each officer [N,R] <input type="checkbox"/> Annual Budget [N,R] <input type="checkbox"/> Certificate of Insurance & Endorsement page(s) [N,R]	<input type="checkbox"/> Prior Year Profit & Loss Statement [R] <input type="checkbox"/> Seller's Permit -if selling items [N,R]	<input type="checkbox"/> Bylaws [N] <input type="checkbox"/> Proof of Tax ID # [N] <input type="checkbox"/> 501(c)(3) Determination Letter [N] <input type="checkbox"/> Proof of State Tax Exempt Status [N]

If organization is temporary or does not continue, describe planned use of remaining funds.		

We have read the applicable FCUSD Board policies and administrative regulations regarding School-Connected Organizations and agree to abide by them, including but not limited to:

- School-connected organizations shall obtain the written approval of the Superintendent or designee prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a district school or the students at the school.
- Activities by school-connected organizations shall be conducted in accordance with law, board policies, administrative regulations, and any rules of the sponsoring school.
- The organization shall not act as an agent of the district or school.
- 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.

916.294.9004 • Fax 916.294.9020

1965 Birkmont Drive, Rancho Cordova CA 95742

www.fcusd.org

ACKNOWLEDGMENT

Folsom Cordova Unified School District

- 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.
- A school-connected organization may consult with the principal to determine school needs and priorities.
- Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary.
- An agreement to grant the district the right to audit the organization's financial records either by district personnel or a certified public accountant whenever any concern is raised regarding the use of funds.
- Co-mingling of school-connected organization funds with district funds, including associated student body funds, is not allowed.
- The organization shall not hire or directly pay any district employees without prior approval from the Superintendent or designee. 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. See the Quick-Reference Guide: Staffing for School-Connected Organizations for clarification on hiring practices (page 30).
- The organization shall indemnify, defend, and hold harmless the district, its officers, employees, agents and volunteers, from and against any and all causes of action, claims, liabilities, obligations, judgments, or damages arising out of the organization's performance of its obligations under this agreement or out of the operations conducted by the organization, except for such loss or damage arising from the sole negligence or willful misconduct of the district.
- The organization shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office (ISO) form CG 00 01, in an amount not less than two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury, and property damage. The organization's general liability policies shall be primary and shall not seek contribution from the district's coverage and be endorsed to provide that the district and its officers, officials, employees, and volunteers shall be additional insureds.

Acknowledgment

This certifies that all sections of the Folsom Cordova Unified School District School-Connected Organization Application have been satisfied.

Authorizations are granted per school year. Please submit an application for renewal annually by May 15th to continue School-Connected Organization operations.

School-Connected Organization Signatures

President

Date

Treasurer

Date

District Approval Signatures

School Site Administrator

Date

Superintendent

Date

Board of Education Approval Signatures

President of the Board

Date

Clerk of the Board

Date

BYLAWS
of
[school-connected organization]

ARTICLE I – NAME, DESCRIPTION & PURPOSE

Section 1: NAME – The name of the organization shall be (the SCO's official name). The SCO is located at (the school's name and address).

Section 2: DESCRIPTION – The SCO is a non-profit organization that exists for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.

Section 3: PURPOSE – The purpose of the SCO is to enhance and support the educational experience at (our school), to develop a closer connection between school and home by encouraging parental involvement, and to improve the environment at (our school) through volunteer and financial support.

ARTICLE II – MEMBERSHIP

Section 1: Membership shall be automatically granted to all parents and guardians of (our school) students, plus all staff at (our school). There are no membership dues. Members have voting privileges, one vote per household.

ARTICLE III – OFFICERS

Section 1: EXECUTIVE BOARD– The Executive Board shall consist of the following officers: President, Vice President, Recording Secretary, Communications Secretary, and Treasurer. Officer positions can be shared. The School Principal, or his/her designee, is a voting member of the Executive Board.

Section 2: TERM OF OFFICE – The term of office for all officers is one year, beginning immediately upon election, and ending upon officer election the following school year.

Section 3: QUALIFICATIONS – Any SCO member in good standing may become an officer of the PTO.

Section 4: DUTIES –

Executive Board – Develop the SCO's annual budget, establish and oversee committees to conduct the work of the SCO, establish fundraising programs, approve by majority vote of the Board unbudgeted expenditures of no more than \$100.00.

President – Preside at General SCO meetings and Executive Board meetings, serve as the official representative of the SCO, and retain all official records of the SCO.

Vice President – Oversee the committee system of the SCO, assist the President and chair meetings in the absence of the President.

Recording Secretary – Record and distribute minutes of all Executive Board meetings and all General SCO meetings, prepare agendas for official SCO meetings, hold historical records for the SCO.

Communications Secretary – Manage communications and marketing for the SCO including, but not limited to SCO newsletters, email broadcasts, website, bulletin boards, etc.

Treasurer – Serve as custodian of the SCO's finances, collect revenue, pay authorized expenses, report financial activity every month, prepare year-end financial report, facilitate an annual audit, and hold all financial records.

Section 5: BOARD MEETINGS – The Executive Board shall meet monthly during the school year, or at the discretion of the President.

Section 6: REMOVAL – An officer can be removed from office for failure to fulfill his/her duties, after reasonable notice, by a majority vote of the Executive Board.

Section 7: VACANCY – If a vacancy occurs on the Executive Board, the President shall appoint a SCO member to fill the vacancy, for the remainder of the officer's term.

ARTICLE IV – FINANCIAL POLICIES

Section 1: FISCAL YEAR - The fiscal year of the SCO begins August 1 and ends July 31 of the following year.

Section 2: BANKING - All funds shall be kept in a checking account in the name of (our SCO), requiring two signatures of the Executive Board and held at a local financial institution.

Section 3: REPORTING - All financial activity shall be recorded in a manual or computer-based accounting system. The Treasurer shall reconcile the account(s) monthly and report all financial activity monthly. The SCO shall arrange an independent review of its financial records each year.

Section 3: ENDING BALANCE - The organization shall leave a minimum of \$2,000.00 in the treasury at the end of each fiscal year.

Section 4: CONTRACTS - Contract signing authority is limited to the President or the President's designee.

ARTICLE V – MEETINGS

Section 1: GENERAL PTO MEETINGS – General SCO meetings shall be held to conduct the business of the SCO. Meetings shall be held monthly during the school year or at the discretion of the Executive Board.

Section 2: VOTING – Each member in attendance at a SCO meeting is eligible to vote, one vote per household. Absentee or proxy votes are not allowed.

Section 3 – QUORUM – Eight (8) members of the SCO present and voting constitute quorum for the purpose of voting.

ARTICLE VI – BYLAW AMENDMENTS

Amendments to the bylaws may be proposed by any SCO member. Amendments presented at a SCO meeting shall be considered for voting at a subsequent meeting. 2/3 approval of all members present, and voting is required to adopt an amendment to the Bylaws.

ARTICLE VII - DISSOLUTION

In the event of dissolution of the SCO, any funds remaining shall be donated to (our school).

ARTICLE VIII - PARLIAMENTARY AUTHORITY

The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the organization in all cases to which they are applicable and in which they are not inconsistent with these bylaws and any special rules of order the organization may adopt.

These bylaws were adopted on _____.

****Certificate of Insurance notice of requirements**

TO: Vendor / Service Business / Organization
[Share this notice with your insurance provider.]

RE: **Required Certificate of Insurance (COI) and Additional Endorsement**

Thank you for your interest in FCUSD schools!

The District requires vendors/service businesses/ organizations (including SCOs) to provide proof of liability insurance at least 14 days prior to an event. Please give your insurance agent this request to provide the items listed below. **An additional insured endorsement page(s) is required.**

Please provide Folsom Cordova Unified School District with the following:

1. **A Certificate of Insurance naming Folsom Cordova Unified School District as the Certificate Holder and Additional Insured. It MUST include the following:**
 - a. **\$2,000,000 of General Liability coverage per occurrence.**
 - b. **Workers' Comprehensive Coverage – no less than \$1,000,000**
 - c. **Additional Insured Endorsement page(s) naming Folsom Cordova Unified School District.**

Send the Certificate of Insurance with additional insured endorsement page(s) to:

Folsom Cordova Unified School District
1965 Birkmont Drive
Rancho Cordova, CA 95742
Attn.: Business Services Department /Sheryl Sharp
ssharp@fcusd.org

COIs will be on file for use at all sites until expired.

Fulfillment of this requirement is a condition of being able to participate in school site events. If you have questions, please contact:

Business Services (916) 294-9004 ssharp@fcusd.org



EXAMPLE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
INSURED Name, Address, Contact Information of Insured vendor/service provider	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A:	
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A++	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	Y		90-C6-V839-0	xx/xx/xxxx	xx/xx/xxxx	EACH OCCURRENCE \$ 2,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence)						\$
	MED EXP (Any one person)						\$
	PERSONAL & ADV INJURY						\$
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						GENERAL AGGREGATE \$ 2,000,000
A++	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY			458 9118-F11-55B	12/11/2021	12/11/2022	COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
A++	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB			90-ED-F873-9	05/22/2021	05/22/2022	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$
	DED RETENTION \$						\$
							\$
A++	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	90-EK-N478-6	09/11/2021	09/10/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	E.L. EACH ACCIDENT \$ 1,000,000						
	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000						
	E.L. DISEASE - POLICY LIMIT \$ 1,000,000						
	Professional Liability Inc Sexual Abuse/Molestation			90-C6-V839-1	09/04/2021	09/04/2022	EACH OCCURRENCE \$ 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT or CERTIFICATE HOLDER

CERTIFICATE HOLDER	CANCELLATION
Folsom Cordova Unified School District 1965 Birkmont Drive Rancho Cordova, CA 95742	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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ENDORSEMENT PAGE(S) REQUIRED

Policy No. 90 C6V839 0

0419-FA82

CMP-4860.1
Page 1 of 2

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY

CMP-4860.1 ADDITIONAL INSURED — DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:
BUSINESSOWNERS COVERAGE FORM

SCHEDULE

Policy Number: 90 C6V839 0

Named Insured:

Name And Address Of Additional Insured Person Or Organization:

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
1965 BIRKMONT DR
RANCHO CORDOVA CA
95742

1. **SECTION II — WHO IS AN INSURED** of **SECTION II — LIABILITY** is amended to include, as an additional insured, any person or organization shown in the Schedule, but only with respect to liability for "bodily injury", "property damage", or "personal and advertising injury" caused, in whole or in part, by:

a. **Premises And Ongoing Operations**

Your acts or omissions or the acts or omissions of those acting on your behalf:

- (1) In connection with your premises; or
- (2) In the performance of your ongoing operations; or

b. **Products—Completed Operations**

"Your work" performed for that additional insured and included in the "products-completed operations hazard".

However, Paragraph 1. above is subject to the following:

- a. The insurance afforded to the additional insured only applies to the extent permitted by law;

- b. If coverage provided to the additional insured is required by a contract or agreement, the insurance provided to the additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured; and

- c. If the contract or agreement between you and the additional insured is governed by California Civil Code Section 2782 or 2782.05, the insurance provided to the additional insured is the lesser of that which:

- (1) Is allowed for the satisfaction of a defense or indemnity obligation by California Civil Code Section 2782 or 2782.05 for your sole liability; or

- (2) You are required by contract or agreement to provide for such additional insured.

We have no duty to defend or indemnify the additional insured under this endorsement until a claim or "suit" is tendered to us.



Quick Reference Guide: Staffing After School Enrichment Clubs

PTAs/PTOs provide valuable enrichment opportunities for our students. This quick-reference guide provides information to help groups decide the best way to staff for activities (e.g. after-school clubs, coaching staff, etc.). These options, outlined below, help everyone involved comply with various laws and labor agreements.

Category 2 Volunteer

Volunteers are a simple and cost-effective way to staff clubs. Volunteers who undergo a background check and training will receive “Category 2” clearance and are allowed to work directly with students. More information about volunteer procedures can be found at www.fcusd.org/volunteer.

Stipend Paid to a Teacher/Certificated Employee

If a school-connected organization works with a teacher or other certificated employee to run an after-school club, stipend amounts for various club activities are outlined in the District’s labor contract with teachers. **Note:** *Different scenarios pose different requirements, so contact the Human Resources Department for this option.*

Independent Contractor

When an independent contractor runs an after-school club, they must carry their own liability and workers compensation insurance and submit a Facilities Use request. Many of our school-connected organizations successfully use this option, and the [PTA website offers a tool kit](#) with helpful resources.

Hourly Rate Paid to Classified (Non-Teaching) Employee or Parent

Currently, FCUSD does not have an hourly position that would make this option possible. Fortunately, we are working collaboratively with the CSEA bargaining unit to create an hourly Extracurricular Enrichment Leader position.

PTAs/PTOs cannot pay staff directly.

***To learn more about any of these four options,
Contact FCUSD’s Human Resources Department at (916) 294-9002.***

Overview of ASB vs PTA/PTO

Associated Student Body (ASB)

- ASB is an organization run by students to benefit and conduct activities on behalf of students.
- All ASB organizations at district school sites are legally considered a part of the District.
- ASB groups may conduct fundraisers and spend money for the benefit of students.
- Fundraising involves only students in selling, marketing or collecting funds that are deposited into ASB account.
- Students selling to other students or staff during the school day is a function of ASB.
- Ticket sales for athletic events, performance, or activity must be deposited in the appropriate ASB trustee account.

PTO/PTA

- PTAs/PTOs are formed by parents to support school activities
- PTAs/PTOs are NOT legally a part of the District.
- PTAs/PTOs are independent of the District in that they are not covered by District insurance, however, they still have to comply with the BP 1230 and AR 1230.
- PTAs/PTOs are to plan, operate, and run fundraisers by parents.
- PTAs/PTOs can host a fundraiser after school and on weekends and deposit the funds into PTAs/PTOs accounts.
- PTAs/PTOs may operate concession stands at school events with prior permission and insurance for any food sold.

Transmittal Form Example

TRANSMITTAL OF CHECKS OR CASH

School or Site: _____ Date: _____

☐ Check(s) Amount: \$ _____ Check Number(s): _____ ☐ Cash Amount: \$ _____

Check(s) or Cash received from: _____

☐ Reimbursement PO(s)# _____ ☐ Donation ☐ Other

Field Trip(s), Invoice(s) #, etc. _____

Intended Use: _____

From Account & To Account: _____

Contact Person

Signature of School or Site Administrator

Event Budget Proposal

PTA/PTO EVENT Budget Proposal				
Operated by District Staff				
Name of Organization				
Activity				
Facility Requested				
Dates and Hours of Facility Use				
Anticipated Income:		Estimated Expenditures:		
Fees Per person	\$	Supplies	\$	
Number of participants		Food		
Donations		Custodial Cost \$36/hour		
Other		Salaries (provide names and amount)		
		(other)		
Total Anticipated Income:				
		Donations being made to school, sports team, District program		
		Facility Cost (verify with Facilities)		
Total Estimated Income:		Total Estimated Expenses:		
Copy of flyer or advertisement needs to be attached to this budget proposal as well as a complete schedule of events and facility application at least three weeks prior to the scheduled start date of the event				
To be filled out by Facilities only				
Date Submitted:				

PTA/PTO Budget Proposal

PTA/PTO [year]

Budget Proposal

[school name]

Previous Yr Balance on Hand:	\$		Estimated Expenditures:	\$
Generated Income:			Reoccurring Expenses:	
Fundraisers:			Budget Expenses:	
Total Estimated Income:			Total Estimated Expenses:	
Date Submitted:				
Date Approved:				

Bank Reconciliation Form

PTA/PTO BANK RECONCILIATION FORM			
SCHOOL _____			
STATEMENT ENDING DATE _____			
Ending balance per bank statement:			\$
Deposits made, but not yet shown on statement:			\$
	Sub-total		\$
	Check Number		Amount
Checks written, but not yet shown on statement:			
	Sub-total		\$
	*BALANCE		\$
Signature of Preparer			
(Must not be person collecting or making deposits)	Booster Treasurer		Date
*Balance must be the same amount that appears on your general ledger and check book resister for the same ending date as the bank statement ending date.			
This form is to be completed monthly and put into your binder with your bank statement.			
A copy of both the Bank Statement and this Bank Reconciliation form are to be reported monthly at Booster meetings.			

Cash Reconciliation Form

										Box 1 of	
PTA/PTO CLUB											
CASH RECONCILIATION FORM											
[school name]											
DATE:											
ACTIVITY FUNDS RECEIVED FROM:											
(DESCRIPTION OF FUNDRAISING EVENT)											
ACTIVITY SPONSORED BY:											
(CLUB, CLASS, ETC)											
SIGNATURE OF TICKET SELLER/											
FIRST COUNTER											
SIGNATURE OF ADMINISTRATOR/											
SECOND COUNTER											
COIN						CURRENCY					
\$ 0.01	X		=		\$1	X		=			
\$ 0.05	X		=		\$5	X		=			
\$ 0.10	X		=		\$10	X		=			
\$ 0.25	X		=		\$20	X		=			
\$ 0.50	X		=		\$50	X		=			
\$ 1.00	X		=		\$100	X		=			
					\$2	X		=			
TOTAL					\$	TOTAL					\$
CURRENCY											
BEGINNING CASH BOX											
\$		\$10	COIN								
\$		\$5									
\$		\$1	CHECKS								
\$		\$0.25	please put student name on all checks								
\$	\$	TOTAL	TOTAL FUNDS COLLECTED								
LESS BEGINNING CASH											
\$											
INITIAL											
INITIAL											
Student Accts		Cashier	NET DEPOSIT TO STUDENT ACCOUNTS								

Ticket Sales Report

[illegible]

Check Request Form

PTA/PTO Check Request Form

Today's Date: _____

Person Requesting Check: _____

Check Payable To: _____

Sports Organization: _____

Purpose of Check: _____

Amount of Check: _____

=====

(All receipts must be attached to this form)

=====

BOARD ACTION

Date Reviewed: _____ Approved: YES NO
(circle)

President: _____

Secretary: _____

=====

PAYMENT

Date Paid: _____

Check Number: _____

Treasurer: _____

In Lieu of Receipt Form

PTA/PTO In Lieu of Receipt Form

SCHOOL: _____

The following expenditure was made from Booster funds. A receipt, invoice or other required back-up documentation is not available.

Check Payable To: _____

Date payment was made: _____

Amount of payment: _____

Purpose of expenditure _____

Purpose of expenditure: _____

Reason back-up documentation could not be obtained: _____

I certify that this expenditure was made for the purpose stated above, and that every effort was made to obtain the required back-up documentation.

President of PTA/PTO (Signature)

(print name)

Date

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
REQUEST FOR APPROVAL OF
SCHOOL-CONNECTED ORGANIZATION
FUNDRAISING PROJECT

School

Current Date

Name of Participating Group

Date(s) Fundraising Will Be Held

Time of Day Items Will Be Sold

NAME AND DESCRIPTION OF FUNDRAISING EVENT:

INTENDED USE OF FUNDS: (Funds may not be raised for instructional materials.)

COST OF FUNDRAISER

Item

Amount

PROFIT/LOSS ANALYSIS

Estimated Income

\$

Less: Total Cost

Expected Profit

Total Cost_ \$

Print Name

Signature of Applicant

Signature of Organization Treasurer

Signature of Principal

THIS REQUEST MUST BE REVIEWED AND APPROVED PRIOR TO FUNDRAISING
ACTIVITY. A COPY WILL BE RETURNED TO THE ORIGINATOR UPON APPROVAL.

FUNDS MAY NOT BE RAISED FOR INSTRUCTIONAL MATERIALS OR FOR THOSE ITEMS
THAT THE SCHOOL/DISTRICT IS OBLIGATED TO PROVIDE.