

**SCHOOL-CONNECTED
ORGANIZATIONS MANUAL:
FOUNDATIONS, BOOSTER CLUBS,
etc.**



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A- Foundation/Booster Club Basic Requirements

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

However, governing boards can approve guidelines for booster clubs to follow and the organization's fundraising activities. Education Code section 51521 requires that all organizations that conduct fundraising to benefit student 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. To meet statutory requirements, the Visalia Unified School District (District) requires Foundations/Booster Clubs to do the following:

1. Submit for approval annually a completed application with required documentation, including an updated plan of activities and its Board officers, to the Superintendent or designee (School Principal).
 - For new entities, District Board approval will be a one-time additional requirement. Annual approval from the Superintendent or designee (School Principal) will suffice for returning entities.
2. Each officer must submit a signed Acknowledgement Form (see Forms section).
3. Complete a Hold Harmless Agreement (see Forms section).
4. Agreement to grant the Visalia Unified School District the right to inspect the Foundation/Booster Club financial records within a reasonable timeframe (not to exceed 60 days).
5. Activities by Foundations/Booster Clubs shall be conducted in accordance with the applicable laws, Board policies, and administrative regulations.
6. Activities by Foundations/Booster Clubs shall obtain the written approval of the school Principal prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a district school or the students at that school. (Education Code 51521). Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser

The District Superintendent or designee (the school Principal) reserves the right to recommend to the Governing Board for denial or revocation of any Foundation/Booster Club with cause. In addition, when deemed necessary by the Board or the Superintendent or designee, the authorization for a Booster Club / Foundation to conduct activities in the district may be revoked at any time.

Foundations/Booster Clubs must also comply with the following rules or their approval may be terminated.

1. Foundations/Booster Clubs shall communicate clearly that their events are not sponsored by the District or the District's schools.
2. Foundations/Booster Clubs must have their own tax identification number; they are NOT allowed to use the District or the school's tax identification number.
3. Foundations/Booster Clubs may use of a name or logo affiliated with the District, a district school, or a school team ONLY IF the prior written consent of the Superintendent or designee (the school Principal) was obtained with the foundation/booster club application.
4. Foundations/Booster Clubs must not co-mingle their funds with Associated Student Body (ASB) organization and/or clubs funds.
5. Each officer must submit a signed Acknowledgement Form (see Forms section).
6. Foundations/Booster Clubs must submit a Hold Harmless Agreement.
7. Comply with the Visalia Unified School District the right to inspect the Foundation/Booster Club financial records within a reasonable timeframe (not to exceed 60 days).
8. Foundations/Booster Clubs must have a separate bank account from the District and/or ASB.
9. Foundations/Booster Clubs are authorized to operate for a period of one fiscal year with renewals available.
10. Any rules and regulations developed for the Booster Club or Foundation must conform to the law and the Board of Education's policies and regulations.
11. If a Foundation/Booster Club decides to operate a bingo or raffle activity, California Penal Code Sections 320.5 and 326.5 regulate these events. The Foundation/Booster Club is responsible for acquiring all proper authorization necessary to operate the activity legally.
12. Foundations/Booster clubs' ability to use school facilities at K-12 districts is regulated by California Education Code 38130-38139, known as the Civic Center Act, and must be followed.
13. Any participation in fundraising activities by students and their parent(s)/guardian(s) and/or any donation of funds or property shall be voluntary. (Education Code 49011)

Foundations/Booster Clubs are not legal components of a school district. Each is directly responsible for compliance with IRS and state reporting and disclosure requirements. Donations to foundation/booster clubs can only be legally deducted if the organization is officially approved by the IRS as a 501(c)(3) tax-exempt organization. Other restrictions apply and each donor should consult their own tax advisor. It is the organization's responsibility to be both knowledgeable and compliant with all state and federal laws.

Foundations/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 references in the Tax Information section.

This summary is intended as an overview only for Foundation/Booster Club organizers. The manual provides more in-depth information regarding the operation of a Foundation/Booster Club. We recommend using it, as needed, for guidance of the rules and regulations affecting each Foundation/Booster Club.

I- Purpose of a Foundation/Booster Club

Foundations/Booster Clubs are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students such as athletic teams, debate teams, and Visual and Performing Arts groups, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and the District Board of Education welcomes and encourages community interest and participation.

Foundations/Booster Clubs are separate from school districts with. Foundations/Booster Clubs do not have free access to schools and their students. The District Board of Education and administration have, and must maintain, exclusive control and management of its public school system.

II- Formation of a Foundation/Booster Club

1- Foundation/Booster Club Approval

The District or site designee must approve all Foundations/Booster Clubs to fulfill its legal and fiduciary requirements. Therefore, all booster clubs must submit an application packet annually, whether new or continuing (if previously approved). Any request for approval must include a completed application with all required documents.

Foundations/Booster Clubs are permitted to operate once final approval is received from the school principal or site designee for returning organizations or from the District Board for new organizations. The authorization shall be granted for up to one fiscal year, beginning on July 1st and ending on June 30th, but may be revoked by the Superintendent or designee if necessary. Requests for continuing authorization must be presented annually.

Organization members and their board should be aware that no individual should personally benefit from the activities conducted by the organization.

2- Naming of the Foundation/Booster Club

A Foundation/Booster Club name may not imply any form of responsibility on the part of the District, school, or Associated Student Body (ASB and clubs). A Foundation/Booster Club creates and maintains its own identity. Therefore, even though Foundations or boosters may be granted the use of a name or logo affiliated with the District, a district school, or a school team, such authorization requires the Superintendent's or Principal's prior consent. In addition, Foundations/Booster Clubs may lose this privilege if the combination of a school name/logo affiliated with the District or the school and a school site address does not communicate clearly that the Foundation/Booster Club is a legal separate entity.

3- Tax Information

Foundations/Booster Clubs are not legal components of the school district and each club must have its own tax identification number. The District recommends filing for tax-exempt status as a 501(C)(3) Non-profit. This is required for donations to be legally deducted by donors. Individual donors should consult their own tax advisor for additional tax advice. All necessary forms are obtained through the Internal Revenue Service (IRS) and California Franchise Tax Board. State and Federal forms and further information can be found on the following Web sites:

Tax Identification Number

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

Instructions: <http://www.irs.gov/pub/irs-pdf/iss4.pdf>

On-line application: <https://sa.www4.irs.gov/modiein/individual/index.jsp>

Tax-Exempt Status - Federal

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

IRS Rules & Procedures: <http://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS Form 1023, *"Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code"*

Instructions: <http://www.irs.gov/pub/irs-pdf/i1023.pdf>

Application: <http://www.irs.gov/pub/irs-pdf/f1023.pdf>

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

Tax-Exempt Status - State

To apply for California tax-exempt status, use form FTB 3500, *"Exemption Application"* **or** FTB 3500A, *"Submission of Exemption Request"*

FTB 3500, *"Exemption Application"*

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500bk.pdf>

FTB 3500A, *"Submission of Exemption Request"*

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500a.pdf>

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

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

0 - \$50,000	Form 990 - N
\$50,000 - \$200,000	Form 990 - EZ
Over \$200,000	Form 990

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

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

Additional IRS tax information may be found at:

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

4- Sales and Use Tax Laws & Obtaining a Seller's Permit

Foundations/Booster Clubs are not sales tax exempt, unless they have filled out the proper application forms from the California Franchise Tax Board. Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items that are necessary to the organization's exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual.

Any Foundation/Booster Club planning to conduct fundraisers involving the sale of goods or merchandise must obtain a California seller's permit. This is true even if the sales are not taxable. This includes, but is not limited to, the operation of concession stands, and selling of school spirit clothing or other items. Booster clubs may not use the seller's permit of another Foundation/Booster Club or the District's sales permit number. Sales by a Foundation/Booster Club are generally taxable.

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

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

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

5- Banking Information

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

It is suggested that at least two officers sign each disbursement for proper internal controls. All funds received should be receipted and deposited daily but no later than on a weekly basis. The treasurer should reconcile the bank statement monthly and prepare a monthly financial report to be reviewed and signed off by a second executive officer.

Simple procedures for counting money can keep the Foundations/Booster Clubs safe and ensure accurate reporting of receipts to the membership. If money is collected when the banks are not open, depending upon the community, a police or sheriff escort to the bank may be provided on request by law enforcement. Foundations/Booster Clubs could work that arrangement with local law enforcement as needed based on availability.

Another option, is to make plans with the bank for a night deposit or with the school principal to use the school safe. If you elect to make arrangements with the school site to use their safe, please note that the funds must be taken to the bank the next business day. Be sure that the amount is documented prior to depositing it in the school safe. The documented deposit should be placed in a sealed tamper proof bag signed and verified by two authorized Foundations/Booster Clubs representatives.

6- Insurance Requirements

District liability for the conduct and activities of an organization established to support the District may be based on the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of District control or 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 booster clubs to provide a Certificate of Liability Insurance with the minimum required limits of coverage listed on the certificate and below as applicable (usually when using District facility for booster events):

General Liability: \$1,000,000 (per occurrence) with a minimum of \$2,000,000 aggregate

It is additionally recommended that Foundations/Booster Clubs maintain Crime Coverage or a Fidelity Insurance Bond in an amount enough to cover total booster cash assets.

You may use any insurance company of your choice; however, the following are website may help:

www.boosterclubs.org

The certificate must indicate the Visalia Unified School District endorsed as “additional insured”, and have the name of the school in the description area. In addition to the Certificate of Insurance, the Endorsement Page (including the District named as an additional insured) will be required. Any questions relating to insurance requirements should be directed to the District’s Risk Management department.

When using school facilities, the District may, at its discretion, require a higher level of coverage based on the type of use requested, such as athletic activities and large events. The District may more effectively limit its exposure by adequately supervising the activities of a Foundation/Booster Club.

7- Limit of Liability

The Foundation/Booster Club is not a school sponsored activity and participation in the Foundation/Booster Club activities is purely voluntary. Foundations/Booster Clubs are separate legal entity from the District. Booster clubs are not under the control of, nor are they the responsibility of, the school or District administration, or the Board of Education. Foundation/Booster Club funds are not controlled by the District or students. Likewise, booster clubs will not be involved in the administering or supervising of the activities of student organizations.

This manual establishes policies and procedures to be followed by booster clubs operating within the Visalia Unified School District. School site and District administration will advise booster clubs on management, policies and procedures, and may review and/or audit booster club’s financial statements to ensure the club’s financial integrity. However, the district assumes no accountability or liability for the operation and management of booster clubs. Any financial obligation incurred by a Foundation/Booster Club shall be solely that of the booster club.

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

III- Foundation/Booster Club Organization

1- Constitution/Bylaws (Recommendations)

Minimally a constitution should include the following five elements:

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

Minimally the bylaws should 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

- c. Statement determining distribution of assets upon dissolution; should align with framework of the organization original purpose.
- 6. Meeting schedule.
 - a. For regular and special sessions
 - b. Time, manner, frequency
 - c. What constitutes a quorum
 - d. Who shall conduct meetings

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

2- Membership

- 1. Parents, community members, and staff may be members of any booster club.
- 2. The principal or site designee shall maintain ongoing communication with the organization.
- 3. No fees can be collected as a condition of membership unless the Foundation/Booster Club is a nationally recognized booster organization that requires fees at a national level.

3- Election of Officers

The election of officers for a Foundation/Booster Club should occur on an annual basis. At a minimum, they shall elect officers for the position of president, vice-president, secretary and treasurer. These officers will make up the executive board. Each member of the executive board is required to ensure the Foundation/Booster Club procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. As a member of the executive board, an individual is legally obligated to be prudent and reasonable in conducting himself to help preserve and protect the organization. Executive board members must actively participate in the management of the organization including attending meetings, evaluating reports and reading minutes.

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

President

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

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

Vice-President

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

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

Secretary

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

1. Report on any recommendations made by the executive board of the booster club.
2. Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
3. Record all business transacted at each meeting.
4. Maintain records of attendance of each member.
5. Conduct and report on all correspondence on behalf of the organization.

Treasurer

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

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

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended the Treasurer have an accounting background.

4- Audit Committee

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

5- Standards for Meetings

Notice of all meetings should be provided to the school's activities office to be published seventy-two (72) hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. The Foundation/Booster Club may use school facilities only with prior approval of the principal or site designee.

6- Dissolution of Foundations/Booster Clubs

To dissolve a booster club, a resolution shall be adopted by the booster organization (or the executive board, if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least fourteen (14) days prior to the meeting, written or printed notice shall be given to activities/athletics office stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The Foundation/Booster Club must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose –i.e. band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. This must be noted in the Foundation/Booster Club bylaws.

The District, principal, or site designee reserves the right to revocation of any Foundation/Booster Club with cause.

IV- Operating Procedures

1- Purchases for Schools

Booster clubs by nature are designed to assist the school and/or ASB, and assistance may come in the form of donations such as cash, supplies, equipment and transportation. Donations to the school shall be processed in accordance with board approved policies and procedures. Donations to the ASB or an ASB club will be accepted by the ASB's student council. Donations to a school or the District will be accepted/approved by the Board of Education of the District.

When a Foundation/Booster Club wishes to give the ASB or one of its clubs money for supplies or equipment, the Foundation/Booster Club will first donate the funds. In making the donation, the Foundation/Booster Club should clearly indicate the purpose of the donation. The purchase will then be carried out through the District's purchasing system by an authorized agent of the District and in accordance with District purchasing guidelines and statutory laws. It is recommended that all purchases of equipment for District use be made by the District through donations to adhere to District standards. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District. All equipment and supplies purchased for a school must be shipped to a school district address. A Foundation/Booster Club address will not be used for purchases for schools made from donated funds.

A Foundation/Booster Club may also donate funds to the ASB or the school for transporting students to events. A field trip request form will be completed by the school in conjunction with the event. The District's Business Services office will invoice the Foundation/Booster Club for the cost of the transportation. In no event will a Foundation/Booster Club be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency.

2- Purchases for the Booster Club

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

Booster clubs are not eligible for the same special or discounted pricing as received or negotiated by the District, nor can a Foundation/Booster Club make purchases under a District contract. Booster clubs may however negotiate their own pricing or contracts from vendors of their choice. Neither the ASB nor the District is permitted to make purchases for or on behalf of a booster club. This includes purchases for fundraisers. Items necessary for a fundraiser may not be purchased through the ASB, even if the Foundation/Booster Club provides the funding for the purchase. This would be considered co-mingling of funds and is strictly prohibited.

3- Consultants/Independent Contractors

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

If someone is not already an employee of the school district, a determination must be made as to whether that person legally is considered an employee or an independent contractor under the IRS regulations.

Independent contractors frequently are called consultants within the school district community. If it is determined a person is a consultant, a completed W-9 is required prior to payment for services. Please reference IRS 1099 reporting requirements for consultants. (See page 24 of the CNUSD Foundation/Booster Club Manual)

4- Determining an Employee vs. Consultant/Independent Contractor

The following are **IRS guidelines** for making the distinction between employee and consultant/independent contractor. **If the answer to any of these questions is YES, then the Foundation/Booster Club should classify the worker as an employee, and follow the above procedures for hiring requests and payment of salaries.**

1. Does the Foundation/Booster Club provide the worker with instructions for when, where, and how to do the work? The following are all examples of types of instructions of how to do work and imply either independent determination by consultant or dependent status of employee:
 - a. When and where to do the work.
 - b. What tools or equipment to use.
 - c. What workers to hire to assist with the work.
 - d. Where to purchase supplies and services.
 - e. What work must be performed by specified individuals.
 - f. What order or sequence to follow.
2. Does the Foundation/Booster Club provide the training for the worker? Consultants ordinarily use their own methods.
3. Does the worker realize a profit or loss? A consultant can make a profit or loss; an employee would not.
4. Is the worker's service a vital part of the Foundation/Booster Club operations? If a worker provides services that are a key aspect of the regular business activity, it is more likely that the employer has the right to direct and control their activities, indicating an employer-employee relationship.
5. Does the worker perform services for the Foundation/Booster Club regularly and continually?

If a worker is engaged with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that the intent is to create an employer-employee relationship.

6. Is the worker guaranteed a regular wage amount per hour, week or other period of time?
Employees are generally guaranteed a regular wage per a given period of time; consultants are usually paid a flat fee for a job.
7. Does the worker make their services available to the market? Consultants usually are free to seek out business opportunities; they often advertise, maintaining a visible business location and are available to work in the market.
8. Is the worker reimbursed for business and travel expenses? Contractors are more likely to have unreimbursed expenses than are employees.
9. Does the Foundation/Booster Club provide the equipment and tools for the worker?
Contractors often have a significant investment in the tools they use to perform services for someone else.

5- Use of School Facilities

The school principal or site designee must approve on-campus activities, including meeting times, places, dates, and fundraisers. On-campus activities cannot conflict with school schedules, school activities, or district policies, which all take precedence over Foundation/Booster Club activities.

Should your organization require and/or desire the use of District facilities (for a meeting or other purpose), please visit your school website or school office and pick up the District's "Application for Use of District Facilities" form. Generally, this form should be submitted one month before the intended activity. Additional insurance and fees may be required.

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

6- Gifts and Awards

Student and parent gifts to school district employees are an expression of appreciation for coaching, directing, or sponsoring student activities, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to present gifts. Foundations/Booster Clubs should not give anything (including awards) to students without prior approval from school's site administrator.

7- Relationship and Interaction with District Personnel

The Foundation/Booster Club must not be used to attempt to influence the sponsor's, principal's or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules. Additionally, they will not be involved in the direction of a coach or advisor, personnel issues, scheduling of contests, rules of participation, or policy making activities for a student group or extracurricular program. These administrative duties are the sole responsibility of the school and District administration.

8- Other Requirements

- Foundation/Booster Club members are expected to follow the same standards of conduct as District employees when chaperoning, sponsoring, or attending student activities.
- All publications and communications that Foundations/Booster Clubs intend to send to parents and/or the community should be provided to the school site designee.
- Booster clubs shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate is running for office and is invited to join a meeting, all candidates running for the office must be extended an invitation to the meeting.

V- Fundraising

In accordance with Education Code Section 51521, programs, fundraisers or other activities sponsored by booster clubs must be authorized and conducted according to local board policy, laws, and school rules.

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

The following are guidelines for Foundation/Booster Club fundraising activities within the Visalia Unified School District:

1. A Fundraising request must be pre-approved at the site level prior to the submission of a facilities Use Request form to the Booster/Foundation fundraising request.
2. Students shall not be involved in fundraising activities except as volunteers after school hours and/or off campus for the foundation/booster organization.
3. All booster/foundation funds are collected and maintained by the organization. The District or ASB tax identification number cannot be used. No booster/foundation funds shall be kept in ASB accounts.
4. No coercion should be exercised in fundraising activities and no student or teacher is required to raise any particular minimum of money or sell any minimum number of tickets, etc. Under no circumstances should pressure be brought to bear on students through competition or by special recognition of sales.

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

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

Education Code section 51520 states:

51520. (a) During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of the school authorities, unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an act of Congress or under the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the county board of education or by the governing board of the school district in which the school is located.

On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of the school or other booster clubs. The principal or site designee has the authority to limit the number or type of on-campus fundraisers.

1- School-Connected Food Sales

Booster clubs must comply with Federal and State law as well as district policies and regulations on the sale of food on school premises. Booster clubs are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, Federal and State nutritional standards, as well as the District's Wellness Policy. Booster clubs are one of the organizations that the district can authorize to operate the concession stands at sporting events in order to raise funds for the organization; however, the ASB is given first priority. Be aware that snack bars are subject to inspection by the County Health Department at any time.

2- Bingos, Raffles and Auctions

Penal Code Sections 320.5 (raffles), 319 and 326.5 (bingos), authorize, under defined circumstances, eligible organizations to conduct raffles and bingos. While it is not permissible for school districts, individual schools or ASB's to conduct raffles, nonprofit groups such as booster clubs, are allowed to conduct raffles and bingos *as long as the group is tax-exempt in accordance with Revenue and Taxation Code 23701(d) and has been licensed to do business in California for at least one year.*

Bingos

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

Please note the important restrictions on bingos:

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

Raffles

Raffles conducted by nonprofit organizations for charitable purposes are lawful under California law which took effect in 2001 (Penal Code 320.5). Ninety percent of raffle revenue must be used for a charitable purpose or program. Charitable organizations must register with the Attorney General's Registry of Charitable Trusts prior to conducting a raffle and must annually report the results of any raffles conducted. Registration and reporting forms may be obtained from the Registry of Charitable Trusts by mail or from the Charitable Trusts website.

Please note the important restrictions on raffles:

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

Information on how to conduct a legal raffle can be obtained by going to the California Attorney General's Web site at <http://oag.ca.gov>. Before the group can conduct the raffle, it must register with the Department of Justice and complete the annual raffle registration form at http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_1.pdf by September 1 of the year in which the raffle will be held. On an annual basis, the group is required to submit a report to the Department of Justice that includes the gross receipts and expenses incurred from the operation of the raffle, as well as the charitable or beneficial purposes for which the proceeds were used.

Auctions

An auction, on the other hand, is a group of items that have been donated or purchased that are then "sold" in a silent auction to generate donations for a specified group or activity. An auction held on a Saturday, conducted by a Foundation/Booster Club with the sole purpose of raising donations for the school, would be acceptable as a fundraiser. Both parents and students would be able to bid on the items, since it would not occur during school hours, and is not considered gambling. However, when a school is working with an organization, the community perceives that the funds raised will be used towards supporting school functions. Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser.

VI- Financial Procedures

1- Budgets and Budget Management

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

Estimated revenues - What fundraisers will be held?

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

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

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

2- Financial Reporting to the Membership

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

3- Financial Reporting to the District/School Site

Foundations/Booster Clubs as part of the Request for Authorization to Operate agrees to grant the District the right to inspect the group's financial records within a reasonable timeframe. Such financial reports include the year-end and mid-year/interim financial reports.

4- Cash Receipts

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

5- Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should

require a vote by the general membership. Direct payments to District employees are not permitted uses of booster funds, nor are the purchase of alcoholic beverages or tobacco products.

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

6- Petty Cash

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

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

7- Bank Deposits

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

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

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

8- Bank Reconciliation

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

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

9- Internal Controls

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

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

It is critical to establish good policies and procedures relative to internal controls. Internal controls not only protect assets such as money and equipment, they also protect people. For example, establishing good internal controls for fundraising events significantly reduces the risk that anyone participating in the event will be accused of any impropriety. Internal controls include segregating duties according to members' functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

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

10- 1099 Requirements

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

11- Annual Audit Recommendation

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

An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs Foundation/Booster Club checks.

An audit may be conducted by an outside party, such as a CPA, or an audit committee. The audit committee should be comprised of at least two members of the Foundation/Booster Club (not the president or treasurer).

Audit procedures for the audit committee are as follows:

1. Review reconciled bank statements and canceled checks to determine that:
 - a. Disbursements have been properly documented with an invoice or receipt.
 - b. Disbursements have been properly approved.
 - c. Checks have been properly signed.
 - d. Checks have been deposited or cashed by the payee indicated.
 - e. Checks have been accounted for in the proper sequence (no missing checks).
2. Check addition and subtraction on cash receipts and deposits.
3. Compare cash receipts and deposits to the bank statement.
4. Verify that receipts and disbursements were allocated to the correct account or budget category.
5. Verify that income from sales, dues, or any other sources have appropriate backup. The total amount collected should match the amount deposited into the bank account.

6. Review the treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
7. Determine that only applicable Foundation/Booster Club officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.
8. Obtain proof that all applicable sales taxes were paid.
9. The audited financial report should be signed by all members of the audit committee and submitted to the principal or site designee (upon completion, when applicable) or following the end of the fiscal year.
10. Verify that 1099s were issued, if applicable.

12- Retention of Records

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

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

VII- GENERAL DO'S AND DON'T'S OF BOOSTER CLUBS/ FOUNDATIONS

What to do:

- Obtain your own tax identification number and tax-exempt status.
- Open financial account under the aforementioned criteria. Maintain records for continued status.
- Create a logo and name to be used. School and district logos shall not be used without specific authorization of the Superintendent or District designee; foundations/booster clubs must have their own identity.
- Raise funds by using adult members. Special projects may include students who volunteer.
- Maintain relationship with site personnel for input of needs.
- Donate all purchases to the school district in accordance with District policy.
- Donate funds to ASB accounts for specific teams/student groups.
- Consult District Maintenance or Facilities departments prior to purchasing items that require installation or involve site or building improvements
- Consult business division prior to purchasing goods or services that require on-going maintenance contracts.

What NOT to do:

- Conduct fundraiser activities that requires student(s) to participate.
- Co-mingle Foundations/Booster Clubs funds with ASB funds.
- Represent Foundations/Booster Clubs activities as those of the Associated Student Body (ASB or/and clubs), the Visalia Unified School District or one of its schools.
- Make direct payments to any district employee for services performed for the booster club or parent organization in the employee official capacity.
 - ✓ This prohibition includes payments in all forms, including gift cards.

VIII- QUESTIONS & ANSWERS

A. Purpose of a Booster

A1. Please clarify the difference between a Foundation/Booster Club and ASB.

Foundations/Booster clubs are organizations run by adults, community members, making all the decisions as to activities, money handling, and spending done by the members and executive board of each organization.

ASBs are district sponsored organizations located at school sites. Ran by and for students. Decisions are made by a student council (in Secondary) with approval by the Principal and the Certificated Advisor.

A2. If we are not a foundation/booster club, does everything go through ASB?

It is recommended that the foundation/booster club work in conjunction with the school site for fundraising events. If your organization is not a legal separate non-profit entity, it is recommended that you work with the Foundation at your site to ensure proper handling of activities. Please be aware, parent groups that opt to not work in conjunction with the foundation attached to the site, are responsible for any tax ramifications on revenues earned.

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

All Foundations/Booster Clubs and parent groups are distinct and separate entities from the district. The district certainly welcomes parent volunteers; contact the Administrator at your school site to learn about how to assist as a parent volunteer with school activities. Our HRD department is also a good resource.

B. Formation of a Foundation/Booster Club

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

The Site Principal or designee at your school site.

B2. Is contact information only required for the Executive Officer positions listed on the Booster/Foundation Application?

Yes, contact information is only required for those positions listed on the application.

B3. Who approves the Foundation/Booster Club at the school site? Who approves the ASB?

Foundation/Booster Club applications are approved at the school site by the Principal (1st time application may require additional District Board approval). ASB clubs are approved by the ASB Student Council and the Principal or designee.

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

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

Please note that a grace period will be given for the 1st year of implementation (2023-24 school year only). More information will be given during the next Foundation/Booster Club workshop.

B5. How is the Foundation/Booster Club notified by the District?

Foundations/Booster Clubs are required to apply each year through the school site. The school site will notify the Foundation/Booster Club once their application has been approved or if more information is required prior to approval.

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

Applications can be obtained from the school site or from the District's webpage, under "Families"; "Foundations/Booster Clubs". For the School Year 2023-2024, A Foundation/Booster Club application is located in the back of the Foundation/Booster Club Manual¹.

B7. Is every club on campus required to have a Foundation/Booster Club (e.g., FFA, Debate Club,)?

No. ASB clubs can operate without a foundation or booster club.

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

Yes, if they receive prior approval from the Superintendent or designee through the School-Connected Organization (Foundation, Booster Club, etc.) application.

¹ School-Connected Organization Request for Authorization to Operate

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

This question is best answered by the Internal Revenue Service.

B11. The Foundation/Booster Club has received our EIN but are we required to complete IRS form 1023 as well?

IRS is your best source for this answer. The Foundation/Booster Club Manual has contact information that may help.

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

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

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

The California Department of Tax and Fee Administration issues seller's permits. Page 5 of the Foundation/Booster Club Manual provides information.

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

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

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

Foundations/Booster clubs are separate entities. If a seller's permit is required they would need to have their own. They cannot use someone else's seller's permit.

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

No. Visalia Unified School District (VUSD) needs to be listed as the additional insured on all Certificates of Insurance.

B17. Does VUSD provide insurance for events held at school facilities?

Foundations/Booster Clubs are required to hold insurance coverage with the Visalia Unified School District listed as an additional insured. The minimum required limits of coverage are listed on page 6 of the Foundation/Booster Club Manual.

- B18. I do not have a Foundation/Booster Club for my team. I do everything and I am the treasurer. Do I need liability insurance, tax 501(c)(3), and a bank account?**

Yes. Under the conditions you describe you are not a booster club. Moneys you collect could be considered income to you by the IRS. Contact the District Internal Auditor if you have any further questions.

- B19. How does a team stay functioning if the parents decide they cannot meet these standards and have a booster club?**

ASB clubs are formed by students, to support student activities. ASBs can conduct fundraising events or the parents can work with or join an approved Foundation/Booster Club.

C. Foundation/Booster Club Organization

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

There is a sample Constitution & Bylaws used by ASBs in the FCMAT ASB Manual available at www.fcmat.org. It might provide a structure for creating one for your booster club. Another Foundation/Booster Club at your school site might provide a copy of their Constitution & Bylaws.

C2. Are Constitution & Bylaws one document or are they separate documents? Can they be combined into one document if all requirements are satisfied?

Yes. The Constitution & Bylaws can be combined into one document as long as there is a section identified as bylaws.

C3. Are Foundations/Booster Clubs required to provide members (parents) a copy of their Constitution & Bylaws if requested?

Yes, as a member of a Foundation/Booster Club, each individual should be able to obtain what would be considered to be public records. An organization's Constitutions & Bylaws certainly fall into that category. The Constitutions & Bylaws should be discussed at meetings.

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

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

C5. How long can minutes be enforced?

Unless a specific timeline is included in the minutes, the decision recorded would be valid for the school year.

C6. How many board members does a Foundation/Booster Club need?

Your Foundation/Booster Club Constitution & Bylaws will outline the number of board members and their duties.

C7. Can an alumni become a booster member or an officer of a booster club?

The membership requirements should be outlined in the Constitutions and/or Bylaws of the organization.

C8. Is there an age requirement for booster member or officer?

Booster clubs are adult organizations. As long as the person is legally an adult and eligible under other criteria set by the Constitution and/or Bylaws, they can be a Foundation/Booster Club member or officer.

Limitations will exist if the person is not of legal age to participate in a fundraising event such as games of chance or bingos.

C9. Are teachers involved in booster meetings and fundraising?

District employees are not allowed to be in a decision-making capacity for a Foundation/Booster Club at their own school site. An employee can be a member of the Foundation/Booster Club and be an adult volunteer at a fundraising activity.

C10. Does a district employee have voting rights as a member?

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

C11. What is the role of the coaching staff as it pertains to the foundation/booster club?

Coaches should be working cooperatively with the foundation/booster club that support the team. Needs of the team or student groups should be communicated. Coaches should have no leadership or decision-making responsibilities for a Foundation / Booster Club at their own school site.

C12. Are VUSD employees allowed to be foundation/booster officers?

Yes, as long as it is not at the same site at which they work. Employees located at the same site as the Foundation/Booster Club may not serve on the Executive Board to avoid issues of conflict of interest.

C13. Is an audit committee recommended?

Yes. It is always a good idea to have independent individuals review the financial transactions and decisions of the Executive Council.

C14. Can a booster officer be part of the audit committee?

No one who has decision making abilities within the Foundation/Booster Club organization should serve on the audit committee.

C15. If a Foundation/Booster Club dissolves and records are kept for 4 years, who keeps the records if and when it is dissolved? The records will include personal information of a parent.

You will need to check with the Internal Revenue Service to determine record retention requirements.

C16. Our Foundation/Booster Club is likely to dissolve. Who do we talk to at the school about donating the remaining funds to the ASB so the team continues to function?

The ASB Advisor at your school site should be your first contact. If not available, contact the Principal of the Assistant Principal that oversee student body activities.

D. Operating Procedures

D1. Can a Foundation/Booster Club deposit to ASB be allocated for a particular expense?

Donations made to ASB can be directed to a specific club or even a specific purpose. It cannot be directed to a specific student. The purpose of the donation needs to be a legal ASB expenditure and approved by the ASB student council.

D2. Are booster clubs responsible for specific purchases such as the trophy case or CIF banners?

No. While many foundations/booster clubs show their support in this manner, there is no “requirement” to make this purchase. This would be a local decision made by the foundation /booster club. That is certainly one example of how a Foundation/Booster Club can provide their support and meet their 501(c)(3) goals.

D3. Can a Foundation/Booster Club provide money or gift cards to a student to help pay costs for entering a tournament? The student would otherwise be unable to play.

No. No individual student should benefit from decisions made by the booster club. The original charter of the Foundation/Booster Club and State of California non-profit and incorporation documents should be reviewed as to requirements.

D4. Can the Foundation/Booster Club donate to the ASB fund to upgrade what the school intends to purchase (e.g., upgrading the wrestling mats)?

Yes, as long as the district’s Purchasing Department and the school site agrees to the upgraded item.

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

If the Foundation/Booster Club makes a purchase AND the ASB does not accept the donation, the items are returned to the booster club.

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

The “co-mingling” restriction has to do with money. ASB money cannot be deposited into Foundation/Booster Club accounts. Foundation/Booster Club money cannot be deposited into ASB accounts. Booster clubs can fundraise and then make a donation of cash and/or supplies if they wish.

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

ASB has one checking account. Within this account monies are accounted for by club/team. Expenditures are decided by student groups and must be pre-approved by the ASB Student Council

representative, the certificated advisor of the student group, and the site principal or designee (usually the assistant principal in charge of ASB).

D8. Must all purchases be reported as donations for the District's Board approval (supplies/equipment, transportation)? How about monetary donations?

The District would like to acknowledge all donations made in support of their students. When donations include supplies & equipment, it is best to make sure all parties agree and can use those items to be donated. Ongoing maintenance concern should also be considered. The district's Purchasing department should be notified of Equipment donation with a unit price of \$500 or more. Any donation valued over \$2,500 must be submitted for approval by the district's Board of Trustees. Please contact the District's Internal Auditor if you have further questions.

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

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

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

For use of school/district facilities, the use of school property is governed by the Civic Center Act, California Ed Code 38130 and the Schedule of Facility Use & Other Fees adopted by the Visalia Unified School District Board of Education. For items being purchased by the Foundation/Booster Club and donated to the school site, it is the foundation/booster club's decision; although, equipment donations should be approved by the school district to make sure on-going maintenance concerns have been addressed before the purchase.

D11. Does the Foundation/Booster Club have to pay for rooms, subs, and travel expenses on an outing?

Have to, no. Foundation/Booster clubs make their own decisions as to what support they will provide.

D12. Can a district employee or coach receive a reimbursement directly from the Foundation/Booster Club(e.g., buys food for the snack bar or supplies for a banquet)?

The best way to handle this situation would be for the Foundation/Booster Club to make the original purchase whenever possible.

D13. Can the Foundation/Booster Club withdraw cash to make purchases (e.g., to make purchases in L.A.)?

The better option would be for items to be purchased and reimbursement be requested. Written procedures may exist that would allow for cash to be extended in advance for purchases with receipts and change being submitted to the Foundation/Booster Club immediately after the event.

D14. Can a member or officer that has a business not benefiting from foundations/boosters, but foundations/boosters can benefit from them, be a conflict?

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

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

D15. The Foundation/Booster Club purchases all the equipment; do the purchases have to be donated to ASB?

No. Booster clubs have the right to retain ownership of equipment they purchased.

D16. If the Foundation/Booster Club purchase uniforms and donate them to the school, does the school maintain them?

Yes. Donated items become the responsibility of the recipient. Once the items are donated to the ASB for example, the ASB is now the owner of the item.

D17. How do donations to ASB get acknowledged?

The ASB donation form should be completed when making the donation and can be obtained from the school site. The School Board will acknowledge donations received of \$2,500 or more. Once the District is notified of the gift and received the necessary information from the Principal.

D18. Will the Foundation/Booster Club need to provide workers' compensation for coaching staff if employed by the district?

No. All employees paid by the district are covered by the district workers' compensation.

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

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

D20. How does the custodial staff work at a weekend tournament (e.g., Basketball tournament on Saturday evening at a school site)?

The district will hire appropriate staff for events approved by submission of the Use of Facilities request form. Fee(s) related to the staff if applicable will be based on the Facilities Use Fee schedule.

D21. Are coaches district employees?

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

D22. The Foundation/Booster Club was asked to deposit money into ASB to pay for a make-up artist consultant that helped the drama club last weekend. Is that an allowable practice if the consultant is not a district employees?

While only district employees are required to be paid through district payroll, a Foundation/Booster Club may be asked by a student group for help to pay for consulting services that are outside of what the District/site normally cover. The consultant must still go through HR and get pre-approved for a consultant contract.

D23. Are vendors/consultants considered employees?

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

D24. Can the head coach submit a facility use requests for the foundation/booster club?

Foundation/Booster Clubs should be making their own arrangements in Facilitron (<https://www.facilitron.com/vusd93277>)

E. Fundraising

E1. ASB fundraising vs. Booster Club, who gets priority?

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

E2. Can fundraising be done for future projects?

Yes. Fundraising activities and their purpose are decisions made by the booster club.

E3. Can Foundation/Booster Club fundraisers be on school campus if after school hours?

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

E4. If the fundraiser will not take place on school property, does the Foundation/Booster Club still have to get district approval?

While approval is not required, coordination of fundraising activities is strongly encouraged. Your fundraising list should be on file with the school site.

E5. Does the fundraising list need to be resubmitted if there is a change of site administration?

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

E6. Can students participate in booster fundraisers?

Students can voluntarily participate in a Foundation/Booster Club fundraiser as long as they clearly identify that they are raising funds for the Foundation/Booster Club and they are legally able to participate in the fundraiser (bingo, raffle, casino night, etc.).

Fundraisers cannot be held during the school day. The school day is considered to be one hour before the start of school and one hour after the end of the school day.

E7. If students want to help parents fundraise can they wear their uniforms?

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

E8. Can the Foundation/Booster Club fundraise a tangible, non-food, item during school hours?

Typically booster clubs are not allowed to conduct fundraisers on school campuses during school hours. Booster clubs can only fundraise on campus with advance permission from the Principal.

E9. In the past booster clubs have been told that if students sell it, the money has to go to ASB. Please clarify what activities, where students are involved, can have the profits go to the booster club.

Students can voluntarily fundraise for a Foundation/Booster Club as long as they are legally able to participate in the fundraising event, clearly identify themselves as fundraising on behalf of the Foundation/Booster Club, and are not in competition with ASB or in conflict with their classes.

Remember booster clubs are parent/adult organizations. Most fundraising activities should be conducted by their members.

E10. Is it possible for two booster clubs, from two different sites within VUSD, to conduct a joint fundraiser?

Yes. Fundraisers are approved at the school site level.

E11. Do all fundraisers need to be deposited into Foundation/Booster Club funds first? Example, the booster club hosts a competition with attendance from other high schools, should the checks for the competition be written to the Foundation/Booster Club and not the high school?

Yes. If the fundraising event is conducted by the Foundation/Booster Club all monies would be handled by Foundation/Booster Club members therefore, there would be no monies going to the site/ASB.

E12. Is the fundraising events list booster clubs provide to the school only for fundraisers held on school campus?

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

E13. Does an event like a car wash need to have fundraiser approval as well as a facilities use permit?

All fundraisers should be on the list of fundraising activities submitted to the school site. Facilities use is handled through our "FACILITRON" platform.

The District webpage under "Departments"; "Operations Services"; "Facilitron" provides information.

E14. Can the Foundation/Booster Club track parent donations, specifically to provide a tax-deduction receipt?

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

E15. Can a parent ask how much has been pledged per student? Can a parent ask how many donations have come in for a student?

Student tracking is not allowed. Once donations are received they should be tracked only by donator for tax purposes and for sending thank you letters.

E16. What are your recommendations for snack bar cash?

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

E17. Can booster clubs have a bake sale during a game? Can food be made from home?

Your local health department can best answer this question.

E18. For snack bar sales, can booster clubs sell food when school is out?

The restrictions on food sales is effective from midnight to one-half hour after the end of the official school day. Applies to ALL foods sold to students by any entity.

E19. Is a food handling class needed for snack bar?

You will need to check with your local city or county health department to determine all food handling and preparation requirements.

E20. Can students sell bingo and/or raffle tickets?

No. It is illegal for students to sell tickets for gambling or games of chance unless they are of legal age. Booster clubs are parent organizations and fundraising should be conducted by adults whenever possible BUT certainly when the fundraiser is a bingo or raffle.

E21. If the student is not of legal age to sell bingo or raffle tickets, is advertising permissible?

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

E22. Does a 50/50 raffle violate the 90/10 law of fundraising?

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

In addition, good cash handling procedures do not permit the spending of monies from amounts collected.

E23. Can booster clubs conduct a raffle of donated items, not 50/50 drawing?

Booster clubs are allowed to hold raffles. It is recommended that booster clubs review Penal Code section 320.5 for regulations.

E24. Can the Foundation/Booster Club charge an annual fee to opt-out of fundraising and volunteer activities?

Fundraising is not required, it is voluntary. No students shall be required to pay a fee for not fundraising nor shall a student be required to raise or sell a minimum level. Booster clubs shall adhere to the same rules that apply to the school and students.

E25. Please clarify co-mingle with ASB; the Foundation/Booster Club does fundraisers with ASB at times.

The “co-mingling” restriction has to do with money. ASB money cannot be deposited into Foundation/Booster Club accounts. Foundation/Booster Club money cannot be deposited into ASB accounts. Booster clubs can fundraise and then make a donation of cash and supplies if they wish.

E26. If the Foundation/Booster Club purchases t-shirts that will be sold under the representation of ASB, is this co-mingling? Then the Foundation/Booster Club wants reimbursement for candy expense from ASB, all income will be deposited in ASB.

It is unallowable for ASBs to pay for Foundation/Booster Club supplies, which tshirts would be in this case, so reimbursement to the Foundation/Booster Club would not be allowed.

In this situation, the Foundation/Booster Club should purchase the t-shirts, then donate them to the ASB.

E27. What type of fees are foundation/booster clubs allowed to request from students? For example, membership fee, Uniform fees, etc.

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

F. Financial Procedures

- F1. If an annual Foundation/Booster Club budget is approved by general membership, does each individual expenditure need ASB approval?**

ASB does not approve Foundation/Booster Club expenditures. If the Foundation/Booster Club budget is detailed to the point of individual expenditures, then each expenditure would not need to be approved by the foundation/booster club.

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

IRS guidelines can best provide the answer to this question. The Foundation/Booster Club Manual has IRS contact information.

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

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

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

- F4. Each disbursement should be approved, is the original budget enough?**

Yes, if the disbursement does not exceed the current budget and it was included in the original budget.

- F5. When money is collected for our foundation/booster club, who do we check the money into?**

This is a Foundation/Booster Club decision. Booster clubs are responsible for handling their own monetary transactions.

- F6. Is there a form to be used by the audit committee when conducting an audit?**

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

- F7. Where does the completed audit report get submitted?**

The completed audit report will remain with foundation/booster club records and should be made available upon request (within 60 days).

F8. Can booster records be kept in a digital format?

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

F9. Other than 501(c)(3) documents, what are some other examples of permanent records?

The Constitution & Bylaws are permanent documents. Inventory of assets and equipment is another.

B - References and Forms

1-BOARD POLICIES & OTHER RESOURCES

Visalia Unified School District (VUSD) Board Policy and Administrative Regulations:

(Available on the VUSD website: <https://www.vusd.org/boe/board-policy-search>)

- BP/AR 1113 “*District and School Web Sites*” & BP/AR 1114 “*District-Sponsored Social Media*”
- BP/AR 1230 “*School-Connected Organizations*”
- BP/AR 1240 “*Volunteer Assistance*”
- BP/AR 1250 “*Visitors/Outsiders*”
- BP 1321 “*Solicitation of Funds from and by Students*”
- BP 1325 “*Advertising and Promotion*”
- BP/AR 1330 “*Use of School Facilities*”
- BP/AR 3260 “*Fees and Charges*”
- BP/AR 3290 “*Gifts, Grants and Bequests (does not include state or federal funds)*”
- BP 3452 “*Student Activity Funds*”
- BP/AR 3512 “*Equipment*”
- BP/AR 3554 “*Other Food Sales*”
- BP 4135 “*Soliciting and Selling (All Personnel)*”
- BP/AR 5126 “*Awards for Achievement*”

California Laws

(Available online at: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>)

California Education Code

- Section 51520 “*Prohibited solicitations on school premises*” (except such nonpartisan, charitable organizations as approved by the governing board)
- Section 51521 “*Fund-raising projects*”

California Business and Professions Code

- Sections 17200-17210 “*Enforcement*”
- Sections 17500-17509 “*False advertising in general*”
- Sections 17510-17510.95 “*Charitable solicitations*”

California Government Code

- Sections 11180-11191 “*Investigations and Hearings*”
- Sections 12580-12599.8 “*Uniform Supervision of Trustees for Charitable Purposes Act*”

California Penal Code

- Sections 319-329 “*Lotteries*”
- Sections 330-337 “*Gaming*”
- Section 532(d) “*Fraudulently obtaining money, property or labor*”

California Corporations Code

- Sections 5000-10841 “*Nonprofit Corporation Law*”

VISALIA UNIFIED SCHOOL DISTRICT

20__ - __ Foundation/Booster Club Hold Harmless Agreement

The _____ and its officers or operators will agree to indemnify, defend, and hold harmless the Visalia Unified School District, its Board Members, officers, agents, teachers, staff or any other employees from any damage injury or harm involving any student, parent or third party arising from or which occurs in any way as a result of or related to Foundation/Booster Club activity regardless of location, including every claim or demand made, every liability, loss, damage, or expense, of any nature whatsoever by any student, parent or third party which may be incurred by reason of:

Death or bodily injury to persons, loss of or injury to property, or any loss, damage or expense which may have been sustained by the Foundation/Booster Club or its representatives or participants, including any corporations, district employees, firm or corporation employed by the Foundation/Booster Club which arises from negligence or misconduct on the part of the Foundation/Booster Club, its representatives, students or participants , or which in any way is related to Foundation/Booster Club activity, regardless of date, time or location.

Any injury to or death of persons or damage to property, any loss or theft sustained by persons, firms or corporations, including the applicant participating in Foundation/Booster Club activity or conduct related to Foundation/Booster Club activity, or otherwise arising from any act of neglect, default, omission, negligence or willful misconduct of the Applicant, its members, or any person, firm or corporation employed by the Applicant, either directly or by independent contract, and attributable in connection with the activity covered by this agreement, on or off District property and during or outside of school hours.

Foundations/Booster Clubs, at their own expense, cost and risk, shall defend any and all actions, suits or other proceedings that may be brought or instituted against the District, its Board, officers, agents, or employees and shall pay or satisfy any such claim, demand, liability or judgment rendered against the District, its Board, officers, agents, or employees in any action, suit or other proceedings arising out of the foundation/booster club activities.

ACKNOWLEDGED BY FOUNDATION/BOOSTER CLUB PRESIDENT:

Signature: _____

Printed Name: _____

Date: _____

VISALIA UNIFIED SCHOOL DISTRICT

20__ - __ Foundation/Booster Club Manual Acknowledgement Form

As an elected officer to a Foundation/Booster Club operating within the Visalia Unified School District, I certify that I have read the 20 __ - __ Visalia Unified School District Foundation/Booster Club Manual. I understand the procedures outlined in this manual and will adhere to its instruction. At any time should I have questions regarding policies or procedures, or the information outlined in this manual, I will contact the school site administration for clarification or further instruction. I further understand that the information provided in this manual is not intended to be specific or all-inclusive. It is the responsibility of the Foundation/Booster Club to fully understand all laws that govern the operation of foundations/booster clubs.

Where necessary, the Foundation/Booster Club will seek competent professional financial and tax advice for accounting and filing requirements. The District assumes no accountability or liability for the operation and management of booster clubs. I understand that as an officer of the Foundation/Booster Club, and member of the executive board, I am required to ensure the Foundation/Booster Club procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. I further understand and accept that I am legally obligated to be prudent and reasonable in conducting myself to help preserve and protect the organization.

Signature: _____ Date: _____

Printed Name: _____

Foundation/Booster Club Name: _____

Office Held: _____

Maintain a copy of this manual for your reference.

Please return this signed form to the school site administrator.

SCHOOL-CONNECTED ORGANIZATION

(Foundations, Booster Clubs, etc.)

REQUEST FOR AUTHORIZATION

(To be completed and signed annually and anytime significant changes occur in the sections below)

Name of Organization:	Date:
------------------------------	--------------

MUST BE ATTACHED:

- ☐ ➤ Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination.
- ☐ ➤ Agreement to grant the Visalia Unified School District the right to inspect the group's financial records within a reasonable timeframe.
- ☐ ➤ Provide evidence of California State & Federal 501(c)(3) tax-exempt status.
- ☐ ➤ Provide signed "Hold Harmless Agreement", signed " Manual Acknowledgment Form", and evidence of Liability Insurance as applicable.

PLEASE RESPOND TO EACH OF THE FOLLOWING:

- ❖ Brief Description of the Organization's Purpose: _____

- ❖ List of Specific Objective(s) for the current school year: _____

- ❖ List all Officer(s):

Name	Position	Address	Phone

- ❖ Bank where the organization's account will be located and the address: _____

- ❖ Names and phone numbers of those authorized to withdraw funds:

Name	Phone	Name	Phone

- ❖ An Officer of the organization shall report to the principal, no later than 90 days after the last day of school (in writing), the remaining account balance(s) and intended use of those funds.

By signing below, I agree that I am authorized to act on behalf of the organization requesting authorization. I further agree, on behalf of the organization, to provide and conform to all requirements pursuant to Visalia Unified School District Board Policy/Administrative Regulation 1230 as well as the District's School-Connected Organizations Manual.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE SIGNATURE DATE
--	---

<i>FOR SCHOOL PERSONNEL USE ONLY</i> <i>I have received and reviewed the necessary documents and approve this organization to be active this current school year. I also understand that approval of this form grant the school connected organization (Booster Club, Foundation, etc.) the permission to use logo affiliated with my school site, or my school's teams.</i>			
Site Principal Approval _____	Date _____	District Office Approval _____	Date _____

Date: JUL 29 2016

Employer Identification Number:

[REDACTED]

DLN:

[REDACTED]

Contact Person:

CUSTOMER SERVICE

ID# 31954

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

July 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

July 11, 2016

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records. ✓

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey I. Cooper', with a stylized, cursive script.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/5/2023

ESL ID: [REDACTED]

Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: [REDACTED]

Entity Name: [REDACTED]

Box #1 and box #3
must be checked.

- ☒ 1. The entity is in good standing with the Franchise Tax Board.
- ☐ 2. The entity is **not** in good standing with the Franchise Tax Board.
- ☒ 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- ☐ 4. We do not have current information about the entity.
- ☐ 5. The entity was administratively dissolved/cancelled on [REDACTED] through the Franchise Tax Board Administrative Dissolution process.

Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

Connect With Us

Web: ftb.ca.gov
Phone: 800-852-5711 from 7 a.m. to 5 p.m. weekdays, except state holidays
916-845-6500 from outside the United States

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)



Request for Fundraiser Approval for School Connected Organization(s)

School Site: _____

Fiscal Year: _____ Date this form is completed: _____

Proposed event: _____

Description of fundraiser: _____

Requesting Organization(s): _____

Proposed Date(s) of Event: _____

Contact Person: _____

2nd Contact Person: _____

Location of Proposed Activity: _____

Status of Event (check one): ☐ New Event ☐ Held Previously (Years): _____

Event Profit form completed? ☐ Yes ☐ No (attached form if completed)

Approval

(Submitted and Approved by)

Organization Representative: _____
(Signature, Title, and Date)

Activities / Athletics Director : _____
(Signature, Title, and Date)

Student Council Recommendation ☐ Yes ☐ No

Student Council Representative: _____
(Signature, Title, and Date)

Principal or Designee Approval: ☐ Yes ☐ No

Principal or Designee: _____
(Signature, Title, and Date)

Copy of the approved request sent to Organization on: _____
(Date)

