

Los Alamitos Unified School District

10293 Bloomfield Street

Los Alamitos, CA 90720

BOOSTER CLUB MANUAL

Supporting the Students of LAHS



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I. OPERATING REQUIREMENTS

BOOSTER CLUB BASIC REQUIREMENTS

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

However, governing boards are able to 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 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 Los Alamitos Unified School District (District) has policies and regulations requiring booster clubs to do the following:

1. Submit for approval annually, a completed application with required documentation.
2. Each officer must submit a signed Acknowledgement Form (see Forms section).
3. Complete a Hold Harmless Agreement (see Forms section).
4. Submit a copy of annual operating budget and/or financial statements to the Business Services Office (BSO) at the end of the fiscal year (and mid-year financial statements upon request).
5. Be in compliance with all District Policies and Regulations.

The district or principal reserves the right to revocation of any booster club with cause. Booster clubs must also comply with the following rules or their approval may be terminated.

1. Booster clubs may not imply any form of responsibility on the part of the District, school or ASB.
2. Booster clubs are not legal components of the school district and must have their own tax identification number; they are NOT allowed to use the school or District tax identification number.
3. Booster clubs are responsible for their own tax status, accounting and financial records.
4. Booster clubs must not comingle their funds with ASB funds.
5. Booster clubs must submit a Certificate of Liability from their insurance company identifying the LAUSD as an additional insured, and a Hold Harmless Agreement.
6. Booster clubs must carry their own liability insurance in an amount equal to or exceeding the minimum determined by the District.
7. Booster clubs must submit a copy of their Booster By-Laws to the Activities Office at LAHS and have them posted on their website for members.
8. Booster clubs cannot make purchases with any LAUSD employee's name, or use a District address for deliveries.
9. Booster clubs must have their own bank account separate from the District and/or ASB.
10. Booster clubs are authorized to operate for a period of one fiscal year with renewals available.

11. Booster clubs must submit an Application for Fundraising Activity, if they plan to engage in any financial activities, to the LAHS Activities Office (see Forms section)
12. Fundraising activities at any school site are under the control of district or school authorities.
13. Any rules and regulations developed for the club organization must conform to the law, the Board of Education's policies and regulations, and the school site's policies and procedures.
14. All Booster club members must be made aware that no individual should personally benefit from the organization's activities and this should be made part of the bylaws. If a booster club dissolves or terminates, the club's constitution should provide for the distribution of any excess funds to another non-profit organization, the ASB or the District.
15. If a booster club decides to operate a bingo or raffle activity, California Penal Code Sections
16. 320.5 and 326.5 regulate these events.
17. 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.

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

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

LAUSD encourages and appreciates the benefit that our Booster clubs provide to the students of our district. Please direct all questions to the school site Principal or the Business Services Office.

II. GENERAL GUIDELINES & INFORMATION

PURPOSE OF A BOOSTER CLUB

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 musical groups, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and the LAUSD (District) Board of Education welcomes and encourages parental interest and participation.

Booster clubs are separate from school districts with which they are associated and are not governed by Education Code. Booster clubs do not have free access to schools and their students. The LAUSD Board of Education and administration have, and will maintain, exclusive control and management of its public school system.

FORMATION OF A BOOSTER CLUB

Booster Club Approval

In order to fulfill its legal and fiduciary requirements, the District Business Services Office (BSO) must approve all booster clubs. All booster clubs are required to submit an application annually, whether new or continuing (if previously approved). Any request for approval must include a completed application with all required documents.

Booster clubs are not permitted to operate until final approval is received from the BSO. Authorization shall be granted for a period of up to one fiscal year, beginning on July 1st and ending on June 30th, but may be revoked by the Superintendent if considered 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.

Naming of the Booster Club

A booster club name may not imply any form of responsibility on the part of the District, school or ASB. A booster club creates and maintains its own identity. The name of the school is not allowed to be used in the name without the addition of the word “booster” attached to the name. **Booster clubs may not use the school or District address on its letterhead or for any other correspondence, purchases, or deliveries.**

Tax Information

Booster clubs are not legal components of the school district and each club must have its own tax identification number. The District recommends filing for tax-exempt status as a 501(C)(3) 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 booster club's 501(c)(3) nonprofit, tax-exempt status. Booster clubs cannot legally furnish donors with receipts for a charitable tax deductible donation unless they have obtained this type of official determination letter from the IRS.

Tax-Exempt Status - State

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

FTB 3500, "Exemption Application"

Application & Instructions: <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 annually:

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:

<http://www.irs.gov/charities/article/0,,id=96109,00.html>

Sales and Using Tax Laws & Obtaining a Seller's Permit

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

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

For more information on obtaining a seller's permit, or on sales and use tax, you may contact the California Board of Equalization at www.boe.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.boe.ca.gov/pdf/pub73.pdf>

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

Banking Information

Booster clubs must have their own bank account. Comingling of booster club funds and ASB funds is prohibited. To open a bank account, the booster club must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax Information section above) The booster club shall use their official name on its checks and on all of 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 on a weekly basis. The treasurer should reconcile the bank statement monthly and prepare a monthly financial report to be reviewed and signed off by a second executive officer.

Insurance Requirements

District liability for conduct and activities of an organization established for the purpose of supporting the district may be based upon the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of District control or on the fact that the District is the beneficiary of the organization's activities. Therefore, it is likely that a lawsuit based upon an activity of the organization will also name the District and seek a finding of joint liability. Whether the District is appropriately named or not, the District will incur legal expenses in defending the lawsuit.

The District requires booster clubs to provide a Certificate of Liability Insurance with the minimum required limits of coverage listed on the certificate and below:

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

It is additionally recommended that booster clubs maintain Crime Coverage or a Fidelity Insurance Bond in an amount enough to cover the annual total booster cash receipts.

You may use any insurance company of your choice; however, the following are two websites that may provide assistance:

www.boosterclubs.org

www.rvnuccio.com

The certificate must indicate the Los Alamitos 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 Manager.

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

Limit of Liability

The Booster Club is not a school sponsored activity and participation in the Club or in Club activities is purely voluntary. Booster clubs are separate from the District. Booster clubs are not under the control of, nor are they the responsibility of, the school or District administration, or the Board of Education. 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. Booster clubs should not cause others to believe it is in charge of or has any responsibility for school activities, especially within the sport or activity the booster club supports.

This manual establishes policies and procedures to be followed by booster clubs operating within the Los Alamitos 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 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.

BOOSTER CLUB ORGANIZATION

Constitution and Bylaws

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:
 - i. Duties and powers of Executive Board and Officers
 - ii. The composition and membership of committees
 - iii. Successions
 - iv. Elections and qualification for office
 - v. Finances
 1. Statement of internal controls, authorization of financial activities
 2. Who shall approve prior to any commitment
 3. Statement determining distribution of assets upon dissolution; should align with framework of the organization original purpose
 - vi. Meeting schedule
 1. For regular and special sessions
 2. Time, manner, frequency
 3. What constitutes a quorum
 4. Who shall conduct meetings

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

Membership

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 booster club is a nationally recognized booster organization that requires fees at a national level.

Election of Officers

The election of officers for a booster club should occur on an annual basis. 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 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 Booster Club Manual. Signed acknowledgement forms should be submitted, with the completed booster application, to the BSO before the first booster club activity of the school year. The acknowledgement form is located at the back of this manual.

President

Typically, the president of a booster club is an individual who has previously been active in the organization. The 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 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. Preside at meetings in the absence or inability of the president to serve.
2. Perform administrative functions delegated by the president.

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 booster club should be covered by a fidelity insurance bond in an amount based on the organization's annual income and determined by the executive board; the fidelity/crime insurance bond should cost under \$100. 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.

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.

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 booster club may use school facilities only with prior approval of the principal or site designee.

Dissolution of Booster Clubs

To dissolve a booster club, a resolution shall be adopted by the booster organization (or the executive board, if the organization is inactive) stating that the question of such 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 and the Business Services Office, stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The 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 booster club bylaws.

The District, principal, or site designee reserves the right to revocation of any booster club with cause.

OPERATING PROCEDURES

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 booster club wishes to give the ASB or one of its clubs money for supplies or equipment, the booster club will first donate the funds. In making the donation, the 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 required 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.

A 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 booster club for the cost of the transportation. In no event will a booster club be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency.

Purchases for the Booster Club

Purchases for the booster club will be processed as disbursements directly from booster club funds. This includes purchases of supplies or equipment as it relates to the day-to-day operation of the booster club, as well as purchases necessary to conduct a fundraiser. As an example, if a booster club is running a concession stand, 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 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 booster club provides the funding for the purchase. This would be considered comingling of funds and is strictly prohibited.

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.

Use of School Facilities

Use of School Facilities State law and Board Policy and Administrative Regulations 1330 regulate community programs on district property. A Facility Use form should be submitted electronically via Facilitron 30 days before the intended activity. The following documents must be uploaded:

1. A current insurance certificate showing Los Alamitos USD (not the school site) as a Certificate Holder in the minimum amount of \$1,000,000.
2. A current Additional Insured Endorsement showing Los Alamitos USD as an Additional insured.
3. Evidence that SAM (sexual abuse/molestation) insurance is not excluded.

In addition, if a booster club has an event to which an outside vendor is participating, the vendor's insurance, covering Los Alamitos USD, is required. On-campus activities cannot conflict with school schedules, school activities, or district policies, which all take precedence over booster club activities.

The Board believes that use of school facilities or grounds should not result in an expense to the district. Organizations are still required to cover the operational costs associated with reservations, so the school does not incur these fees itself. These costs can include personnel OT (Over Time), utilities when not in normal use and custodial supplies such as hand soap, toilet paper, paper towels, and other cleaning supplies used during their events, if applicable. Every reservation is evaluated on a case-by-case basis.

Hourly personnel rates outlined below:

- Custodial - \$58/hour
- PAC Tech - \$58/hour
- Campus Supervision - \$38/hour

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

Transportation

Booster clubs can require its members to pay a transportation fee. In addition, booster clubs can work directly through the following list of approved vendors for transportation needs:

- Pacific Coachways Charter Services - 888-649-2550
- Lion Express - 626-338-0888
- Gold Coast Tours - 714-449-6888

Upon confirmation, a trip request form must be sent to the site for processing.

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. Booster clubs should not give anything (including awards) to students without prior approval from school's coach/advisor.

Relationships and Interaction with District Personnel

The 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.

Other Requirements

- 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 booster clubs 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.

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 booster club shall submit to the principal and BSO 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 booster club obtains approval from the BSO.

The following are guidelines for booster club fundraising activities within the Los Alamitos Unified School District:

1. A Use of Facilities request must be pre-approved at the site level prior to the submission of a fundraising request. Attach a copy of the approved facilities request form to the fundraising request.
2. Students shall not be involved in fundraising activities except as volunteers after school hours and/or off campus for the booster organization.
3. All booster funds are collected and maintained by the organization. The District or ASB tax identification number cannot be used. No booster funds shall be kept in 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 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 booster club as well as Los Alamitos Unified School District guidelines.
4. For the benefit of the student program that the booster club supports. The use of individual student accounts or tracking of student accounts is not allowed.

Education Code section 51520 states:

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

On-campus activities, especially fundraisers, should not supplant, duplicate, 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.

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.

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 (90%) 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, therefore the traditional 50/50 type raffle is illegal.*
- *Detachable tickets must have identifying numbers.*
- *Only adults (over the age of 18) may supervise the drawing.*
- *The raffle may not be conducted over the Internet.*

Information on how to conduct a legal raffle can be obtained by going to the California Attorney General's Web site at <https://oag.ca.gov>. Before the group can conduct the raffle, it must register with the Department of Justice and complete the annual raffle registration form at <https://oag.ca.gov/charities/raffles> 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 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 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.

FINANCIAL PROCEDURES

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.

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.

Financial Reporting to the District / School Site

Booster clubs are required to submit end-of-year financial statements to the BSO and school site, and mid-year financial statements upon request.

Booster clubs must submit a proposed budget and list of proposed fundraising activities to the school site principal or designee at the beginning of each school year for a determination to be made that there are no fundraising conflicts with other school activities, including ASB. This proposed budget is also used to confirm payment of additional employee stipends and to assure the site/district is aware of fiduciary responsibilities.

Cash Receipts

All cash collections received by the booster club for fees, dues, fundraising, etc. must 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.

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.

Petty Cash

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

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

Bank Deposits

It is recommended that deposits be made daily, if the total receipts on hand exceed \$250.00. All money must be deposited 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.

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:

1. Bank reconciliation form
2. Prior month's bank reconciliation
3. Bank statement
4. Check register and/or cash disbursement journal
5. Cash receipts journal
6. General Ledger

Internal Controls

Booster clubs are responsible for ensuring that proper internal controls exist for all of their financial activities. Internal controls are the foundation of sound 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

1099 Requirements

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:

7. Bank reconciliation form
8. Prior month's bank reconciliation
9. Bank statement
10. Check register and/or cash disbursement journal
11. Cash receipts journal
12. General Ledger

Annual Audit Requirements

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

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

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

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 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.

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

GENERAL DO'S AND DON'TS OF BOOSTER CLUBS

What to Do

- Obtain tax identification number and tax-exempt status, if applicable.
- 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; booster clubs have their own identity.
- Raise funds by using adult membership. 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.
- Consult District maintenance department **prior** to purchasing items that require installation or involve site or building improvements.
- Consult BSO **prior** to purchasing goods or services that require on-going maintenance contracts.

What Not to Do

- Require fees for participation, uniforms, or required equipment
- Conduct fundraiser activities that require a student to participate.
- Co-mingle booster clubs funds with ASB funds.
- Represent booster clubs activities as those of the Los Alamitos Unified School District.
- Make direct payments to any district employee for services performed
- Make Los Alamitos High School the address of your organization/501(c)(3)
- Do a 50/50 raffle. (90% of profits must be distributed to boosters)
- Have a school staff member sign booster club or parent organization checks or invoice or handle petty cash; serve as a voting officer in a booster club
- Have anyone who cohabitates with any member of the coaching staff serve on the booster board
- Compensate any member, management, executive, governing board member, or committee member for their participation in the booster club.

FREQUENTLY ASKED QUESTIONS AND ANSWERS

Purpose of a Booster Club

- Please clarify the difference between a booster club and ASB.
 - *Booster clubs are parent organizations run by adults with all decisions as to activities, money handling, and spending done by the members and executive board of each organization.*
 - *ASBs are district sponsored organizations located at school sites. The District audits the books of ASBs. Decisions are made by student council with approval by the Principal.*
- If we are not a booster club, does everything go through ASB?
 - *It is recommended that the parent group work in conjunction with the school site ASB for fundraising events. Please be aware, parent groups that opt to not work in conjunction with ASB, are responsible for any tax ramifications on revenues earned.*
- Does LAUSD prefer or recommend a parent group be a separate booster club or be a parent group under the direction and responsibility of the school?
 - *All booster clubs and parent groups are distinct and separate entities from the district. The district certainly welcomes parent volunteers; contact the ASB Advisor at your school site to assist as a parent volunteer with ASB activities.*

Formation of a Booster Club

- Where does the completed booster application get turned in?
 - *The Activities Vice Principal. It is then forwarded to the District Business Services Office (BSO).*
- Is contact information only required for the Executive Officer positions listed on the Booster Application?
 - *It is recommended that the parent group work in conjunction with the school site ASB for fundraising events. Please be aware, parent groups that opt to not work in conjunction with ASB, are responsible for any tax ramifications on revenues earned.*
- Does LAUSD prefer or recommend a parent group be a separate booster club or be a parent group under the direction and responsibility of the school?
 - *Yes, contact information is only required for those positions listed on the application.*
- Who approves the booster club? Who approves the ASB?
 - *Booster club applications are approved by the BSO. ASB clubs are approved by ASB Student Council.*
- What is the deadline for submitting the booster application to the school?
 - *Approval must be obtained before any booster club activities occur. If summer activities are planned, then approval needs to be secured before the end of the school year.*

- How is the booster club acknowledged by the District?
 - *Booster clubs are required to submit an application each year to the BSO. The BSO will notify the booster club once their application has been approved or if more information is required prior to approval.*
- 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 "Find it Fast"; "Booster Organizations". A sample booster club application is located in the back of the Booster Club Manual.*
- Is every club on campus required to have a booster club (e.g., chess club, Red Cross)?
 - *No. ASB clubs can operate effectively without a booster club.*
- Can the booster club use the school's logo?
 - *No. Booster clubs are separate and distinct entities. They need their own identifying logo.*
- How is a booster club supposed to stay separate from the school when representing our organization?
 - *Booster clubs should have their own identifying logo. It is extremely important that booster clubs and ASBs are identified as separate organizations.*
- How difficult is it to become a 501(c)(3) organization?
 - *This question is best answered by the Internal Revenue Service.*
- The 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 Booster Club Manual has contact information that may help.*
- If the process is up to 12 months to get 501(c)(3) recognition from the IRS; do we begin operating as a booster club now or can we start next year and just be parents raising money for the team?
 - *501(c)(3) status is only a recommendation to legally allow donations from an individual to be tax-deductible. An official booster club would be eligible to apply for tax-deductible donation collection status. A parent group is not eligible. A parent group may request to fundraise in conjunction with the school site ASB.*
- Where does a booster club obtain a seller's permit?
 - *The California Franchise Tax Board issues seller's permits. Page 5 of the Booster Club Manual provides information.*
- 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 State Board of Equalization.*

- Does the booster club need a seller's permit for a business that already has one?
 - *Booster clubs are separate entities. If a seller's permit is required they would need to have their own. They cannot use someone else's seller's permit.*
- Can the insurance just indicate the school as "additional insured" instead of LAUSD?
 - *No. Los Alamitos Unified School District needs to be listed as the additional insured on all Certificates of Insurance.*
- Does LAUSD provide insurance for events held at school facilities?
 - *Booster clubs are required to hold insurance coverage with the Los Alamitos Unified School District listed as an additional insured. The minimum required limits of coverage are listed on page 6 of the Booster Club Manual.*
- I do not have a 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 ASB Advisor at your school site to determine how your activities can be transitioned to the ASB.*
- How does a team stay functioning if the parents decide they cannot meet these standards and have a booster club?
 - *ASB clubs are formed to support student activities. ASBs can conduct fundraising events.*

Booster Club Organization

- Where can the 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 booster club at your school site might provide a copy of their Constitution & Bylaws.*
- 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.*
- Are booster clubs required to provide members (parents) a copy of their Constitution & Bylaws if requested?
 - *Yes, as a member of a 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.*
- 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.*

- 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.*
- How many board members does a booster club need?
 - *Your booster club Constitution & Bylaws will outline the number of board members and their duties.*
 - *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.*
- 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 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.*
- Are teachers involved in booster meetings and fundraising?
 - *District employees are not allowed to be in a decision-making capacity for a booster club at their own school site. An employee can be a member of the booster club and be an adult volunteer at a fundraising activity.*
- What is the role of the coaching staff as it pertains to the booster club?
 - *Coaches should be working cooperatively with their booster club. Needs of the team or student groups should be communicated. Coaches should have no leadership or decision-making responsibilities for a booster club at their own school site.*
- 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.*
- Can a booster officer be part of the audit committee?
 - *No one who has decision making abilities within the booster club organization should serve on the audit committee.*
- If a 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.*
- Our booster club is likely to dissolve. Who do we talk to at the school about the ASB taking over so the team continues to function?
 - *The Vice Principal at your school site should be your first contact. If not available, contact the Principal.*

Operating Procedures

- Can a 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.*

- Are booster clubs responsible for specific purchases such as the trophy case or CIF banners?
 - *No. While many booster clubs show their support in this manner, there is no "requirement" to make this purchase. This would be a local decision made by the booster club. That is certainly one example of how a booster club can provide their support and meet their 501(c)(3) goals.*

- Can a booster club provide a "scholarship" 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 booster club and State of California non-profit and incorporation documents should be reviewed as to requirements.*

- Can the booster club donate to the ASB fund to upgrade what the school intends to purchase (e.g., upgrading the wrestling mats)?
 - *Yes, as long as the district's Purchasing Department and the school site agrees to the upgraded item.*

- If I buy team supplies and equipment and notify ASB so they can approve it and "recognize" my donation, does ASB have to approve the purchase and accept the donation?
 - *If the booster club makes a purchase AND the ASB does not accept the donation, the items are returned to the booster club.*

- 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 booster club accounts. 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.*

- Must all purchases be reported as donations for the District's Board of Education approval (supplies/equipment, transportation)? Must all cash be reported as donations?
 - *Yes and yes. The District 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. Equipment donations should be approved by the school district to make sure ongoing maintenance concerns have been addressed before the purchase.*

- Who determines what a booster club pays for on the campus (e.g., equipment or track)?
 - *For use of school/district facilities, the District Office makes this determination.*
 - *For items being purchased by the booster club and donated to the school site, it is the booster club's decision; although, equipment donations should be approved by the school district to*

- make sure on-going maintenance concerns have been addressed before the purchase.*
- Can the 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 booster club immediately after the event.*
 - Can a member or officer that has a business not benefiting from boosters, but boosters can benefit from them, be a conflict?
 - *Individuals who have decision-making responsibilities for the booster club should not benefit from their decisions. For example, if an executive council member voted to use their own company to purchase items, this would be a conflict of interest.*
 - The booster club purchases all the equipment; do the purchases have to be donated to ASB?
 - *No. Booster clubs have the right to retain ownership of equipment purchased.*
 - If the booster club purchase uniforms and donate them to the school, does the school maintain them? Can uniforms be purchased and not donated?
 - *Yes. Donated items become the responsibility of the school site.*
 - *Yes. Booster clubs are under no obligation to donate to ASBs. Uniforms can be purchased and maintained themselves.*
 - How do donations get acknowledged?
 - *The Donation Form should be completed when making the donation and can be obtained from the school site office. The School Board will acknowledge donations at each board meeting.*
 - If a district employee is working after their scheduled district hours why would the booster club have to pay benefits for that person? Are employees allowed to volunteer time?
 - *IRS regulations are strict as to payment of employees and their appropriate benefits. Certainly employees have the option of volunteering their time; however, if they are paid in any way, payment must be made via district payroll.*
 - What are fixed costs that get added to salary payments?
 - *Fixed costs for salary payments could include any of the following as applicable: FICA, Medicare, State Unemployment Insurance (SUI), Workers Comp, OPEB, STRS, PERS.*
 - How does the janitor work at a school event (e.g., award ceremony in the evening at a district facility)?
 - *The district will hire appropriate staff for events approved by submission of the Use of Facilities request form. The BSO will determine if the booster club is required to pay for the services.*
 - 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.*

Fundraising

- ASB fundraising vs. Booster Club, who gets priority?
 - *ASB fundraisers have first priority. Submission of the booster's annual fundraiser calendar to the school site Activities Vice Principal is very important for coordination.*

- Can fundraising be done for future projects?
 - *Yes. Fundraising activities and their purpose are decisions made by the booster club.*

- Can 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 hour after school ends.*

- If the fundraiser will not take place on school property, does the 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*

- 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 BSO. It is only necessary to re-submit if there is a change of fundraisers.*

- Can students participate in booster fundraisers?
 - *Students can voluntarily participate in a booster club fundraiser as long as they clearly identify that they are raising funds for the 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.*

- If students want to help parents fundraise can they wear their uniforms?
 - *No. Students who voluntarily participate in a booster club fundraiser cannot identify themselves with the school; they need to be identified with the booster club*

- Can the 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.*

- 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 booster club as long as they are legally able to participate in the fundraising event (bingo, raffle, casino night, etc.), as long as they clearly identify themselves as fundraising on behalf of the booster club and are not in competition with ASB.*
 - *Remember booster clubs are parent/adult organizations. Most fundraising activities should be conducted by their members.*

- Is it possible for two booster clubs, from two different sites within LAUSD, to conduct a joint fundraiser?
 - *Yes. Fundraisers are approved at the school site level.*
- Do all fundraisers need to be deposited into 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 booster club and not the high school?
 - *Yes. If the fundraising event is conducted by the booster club all monies would be handled by booster club members.*
- 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 booster club fundraising events submitted to the school site.*
- 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 at the District Office. The District webpage under "Quick Links"; "Use of Facilities" provides information.*
- Can the booster club track parent donations, specifically to provide a tax-deduction receipt?
 - *Tracking of donations is allowed for the sole purpose of providing tax-deduction receipts and for sending thank you letters. What is not allowed is the tracking of donations by students.*
- 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.*
- 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.*
- For snack bar sales, can booster clubs sell food when school is out?
 - *The restrictions on food sales end one hour after the school day ends.*
- 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.*
- Since booster clubs cannot track student accounts, can an Excel spreadsheet be done with ticket numbers per student to track money collected from each student?
 - *Yes. It is recommended that booster clubs use a Ticket Inventory Log for tickets issued and returned. Remember fundraising is not required – IT IS VOLUNTARY.*

- Can the booster club track tickets provided to students for a car wash? What if a student does not return the tickets or the equivalent cash, can the student be charged?
 - *Yes. It is recommended that booster clubs use a Ticket Inventory Log for tickets issued when a student voluntarily fundraises for a booster club.*
 - *No. Students cannot be charged should a situation occur where tickets and/or money is not returned.*

- 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.*

- 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.*

- Does a 50/50 raffle violate the 90/10 law of fundraising?
 - *Yes, unless Penal code 320.5 is followed "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.*

- 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.*

- Can the 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.*

- Please clarify co-mingle with ASB; the booster club does fundraisers with ASB at times.
 - *The "co-mingling" restriction has to do with money. ASB money cannot be deposited into booster club accounts. 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.*

- If the booster club purchases candy that will be sold under the representation of ASB, is this co-mingling? Then the booster club wants reimbursement for candy expense from ASB, all income will be deposited in ASB.
 - *It is illegal for ASBs to pay for booster club supplies, which the candy would be in this case, so reimbursement to the booster club would not be allowed. In this situation, the booster club should purchase the candy and then donate it to the ASB.*

- What type of fees are booster clubs allowed to request from students? For example, spring sports fees, transportation fees, etc.
 - *Fees are not allowed to be required or requested from students. Booster clubs are parent organizations. They are formed to benefit students.*

Financial Procedures

- If an annual booster club budget is approved by general membership, does each individual expenditure need ASB approval?
 - *ASB does not approve booster club expenditures. If the booster club budget is detailed to the point of individual expenditures, then each expenditure would not need to be approved by the booster club.*
- How much money is allowed to be carried over each year?
 - *IRS guidelines can best provide the answer to this question. The Booster Club Manual has IRS contact information.*
- Can a prior year booster club board approved expenditure be enforced this year or does a specific annual expenditure have to be approved each year?
 - *If approved expenditures cross-over fiscal years they must be noted in the Board minutes.*
 - *Expenditure approvals are good for the term of your booster club approval, typically until the end of the school year.*
- 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.*
- Who do the year end reports go to at the district?
 - *All reports should be submitted to the BSO.*
- When should the annual financial reports be provided?
 - *Booster club approval is based upon a fiscal/school year, July 1 - June 30. Annual financial reports (July – June) should be submitted at the end of the fiscal year.*
- When money is collected for our booster club, who do we check the money in to?
 - *This is a booster club decision. Booster clubs are responsible for handling their own monetary transactions.*
- 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.*
- Where does the completed audit get submitted?
 - *The completed audit will remain with booster documents and should be made available upon request.*

- Can the treasurer be available to answer questions during an audit?
 - *The audit committee should have the ability to contact the treasurer during an audit.*

- Can booster records be kept in a digital format?
 - *Yes, digital records will have the same retention requirements as hard copies.*

- 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.*

Policy 1230: School-Connected Organizations

Status: ADOPTED

Original Adopted Date: 04/10/2020 | **Last Revised Date:** 09/14/2021 | **Last Reviewed Date:** 09/14/2021

The Governing Board recognizes that parents may wish to organize school-connected organizations for the purpose of supporting district and school programs, vision, and goals, as identified in the annual district/Local Education Agency Plans, through fund raising. The Board supports such activities and welcomes parental and community interest and participation.

The governing board may accept any bequest or gift of money, equipment, or property on behalf of the district. While greatly appreciating suitable donations, the Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students.

All gifts, grants and bequests donated by organizations and individuals shall become district property. Efforts will be made to keep all donations at the school to which they originally were donated. The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of district philosophy and operations. If the Board decides that the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted. Gift of books, instructional materials, equipment, and funds for personnel shall be accepted only if they meet district criteria.

The Board cautions groups against raising funds to support personnel or programs that have ongoing costs which the Board would be unable to continue should the donated funds be exhausted. To ensure financial stability, the Board requires that organizations raising funds for personnel or programs with ongoing costs use the forward funding model (see Ilg. below).

The Board requires parent and community/fund-raising/booster clubs/foundations to function as organizations independent of the school district. The role of these organizations is to be supportive of district/school vision, goals and programs rather than to influence the direction or content of programs. Fund-raising organizations will recognize that all students in public schools are entitled to a free educational experience and will refrain from applying undue pressure on those individuals who choose not to contribute.

1. Organizations desiring to raise money shall be approved by the school principal or designee annually prior to scheduling any activities. The request for authorization shall contain:
 - a. The school or district name.
 - b. The fiscal year of operation and the year funds will be used.
 - c. The name of the group or responsible parties.
 - d. The name, address, and telephone number of the officer(s) and contact person(s).
 - e. The group's Federal Tax Identification Number and 501(c)(3) status (as required in regulation 9034).
 - f. Proof of adequate liability insurance at the level of required district coverage for sponsored events or activities, including an agreement between the organization and the district indemnifying the district against any liability resulting from any occurrence resulting in liability at an event or activity sponsored by the school-connected organization. The school-connected organizations shall provide evidence of adequate liability insurance either through their own coverage or purchase that which is provided by the district.
 - g. The name of the bank where the group's account is located and the names of those authorized to withdraw funds (two signatures required).
 - h. A description of the group's purpose for fund raising.
 - i. A description of the proposed project's alignment of school/district goals.
 - j. A description of contingency plans for shortage or overage of funds raised.
 - k. A description of the use of any money remaining at the end of the year if the organization is not continued or authorized to continue in the future.

- l. A description of the financial controls of the organization.
- m. The signature of the principal or designee authorizing the fund raising.
- n. An annual financial report, signed and certified by an authorized agent of the organization shall be submitted and filed with the Superintendent from each community-connected organization by August 15 or 45 days after the close of the organization's fiscal year. Upon reasonable notice, the district has the right at any time and at its expense to audit the financial records of school-connected organizations, either by district personnel or by a public accountant.
- o. Authorizations granted under this policy shall be valid for up to one year but may be revoked by the Superintendent if considered necessary. Requests for subsequent authorizations shall be presented to the principal annually, together with an annual financial statement showing all expenditures and all income from fund-raisers. Any program, fund-raiser or other activity sponsored by school-connected organizations shall be authorized and conducted according to Board policy, administrative regulations and school rules. Announcements of events and related parent/guardian permission slips shall clearly indicate that the activity or event is sponsored by the parent/guardian booster organization, not by the school or district.

2. Prior to scheduling any fund-raising activities, the principal or designee shall:

- a. Determine that the specific purpose of the fund raising has been identified from needs generated in the district Local Education Agency Plan/School Plan.
 - b. Be responsible for compliance with Board policies and regulations for fund raising.
 - c. Inform the Board of major fund-raising projects prior to solicitation in the community.
 - d. Verify that a determination has been made as to how the money will be used if not enough money is raised from the specific project or if the amount raised exceeds the goal.
 - e. Verify that there are not undesirable, hidden or ongoing costs to the school district.
 - f. Give approval for the organization to use the district/school name in relation to the fund-raising activity.
 - g. Ensure that, should authorization be given for programs/personnel that incur ongoing costs, funds are to be received by June 1 of 2003 for use in the 2003-2004 school year, and thereafter by February 1 of the school year prior to the use of the funds.
-

EXHIBITS AND FORMS

- Exhibit A - Parent Organization / Booster Club Application
- Exhibit B - Parent Organization / Booster Club Manual Acknowledgement
- Exhibit C - Parent Organization / Booster Club Bank Information
- Exhibit D - Parent Organization / Booster Club Hold Harmless Agreement
- Exhibit E - Parent Organization / Booster Club Application for Fundraising Activity



LOS ALAMITOS UNIFIED SCHOOL DISTRICT

2024-25 Application for Booster Club

 NEW Application

 Annual Renewal Application

 Change to Board Officers

I. GENERAL INFORMATION

Name of Organization		School Site	
Mailing Address		Date Requested	
		Booster Web Address	

II. EXECUTIVE BOARD OFFICERS

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

III. PURPOSE (Describe the purpose of the organization)

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

PRELIMINARY APPROVAL

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

Initials School Site Administrator: _____ Date: _____

V. FINANCIAL INFORMATION

Name of Bank		Account Number	
Address of Bank		Authorized Signers	
Tax ID # (EIN)			

VI. REQUIRED DOCUMENT (Attach copies)

- | | |
|--|--|
| <input type="checkbox"/> Booster Club Constitution/Bylaws | <input type="checkbox"/> 501 (c)(3) Federal Determination Letter (if applicable) |
| <input type="checkbox"/> Booster Bank Information Form | <input type="checkbox"/> Hold Harmless Agreement |
| <input type="checkbox"/> Proof of Tax ID # | <input type="checkbox"/> Certificate of Insurance |
| <input type="checkbox"/> Booster Club Manual Acknowledgement Form signed by each Officer | <input type="checkbox"/> Additional Insured Endorsement |
| | <input type="checkbox"/> Application for Fundraising (if applicable) |

FINAL APPROVAL

This certifies you have satisfied all sections of the Los Alamitos Unified School District Application for Booster Club. Authorizations are granted per school year. You must resubmit your application annually to continue to operate as a booster organization.

School Site Verification Booster Club Workshop Attendance:

Name of Attendee _____ Date of Attendance _____

School Site Administrator Signature of Approval: _____ Date: _____

Authorized Date: From _____ To _____

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

DENIED APPLICATION

Based upon the information submitted on this application the Los Alamitos Unified School District hereby denies the Application for Booster Club.

Signature of School Site Administrator: _____ Date: _____

Rationale: _____

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



Los Alamitos Unified School District

2024-2025 Booster Club Manual Acknowledgement Form

As an elected officer to a booster club operating within the Los Alamitos Unified School District, I certify that I have read the Los Alamitos Unified School District 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 booster club to fully understand all laws that govern the operation of booster clubs.

Where necessary, the 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 booster club, and member of the executive board, I am required to ensure the booster club procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. I further understand and accept that I am legally obligated to be prudent and reasonable in conducting myself to help preserve and protect the organization.

Signature: _____ **Date:** _____

Printed Name: _____ **Booster Office Held:** _____

Booster Club Name: _____

Sport/Performing Art Supported by Booster: _____

LOS ALAMITOS UNIFIED SCHOOL DISTRICT
2024 – 2025 Parent Organization/Booster Club Bank Information

Parent Organization/Booster Club Name: _____	School Year: _____
	School Site: _____
	California Entity No.: _____
	Federal EIN: _____
Account Number: _____ Authorized Signer: _____	
Bank Name/Address: _____ Authorized Signer: _____	
_____ Authorized Signer: _____	
NOTE: LAUSD EMPLOYEES CANNOT BE SIGNERS	
Bank Telephone No.: _____	

Disposition of any fund balance should the parent organization/booster club disband or be denied authorization to operate in the LAUSD is included in the parent organization/booster club bylaws.

I understand that our parent organization/booster club's financial statements must be submitted to the school principal or their designee and to the District's Business Services Office within 15 days of December 31st and June 30th of each school year.

Signature: _____	Date: _____
Printed Name: _____	Office Held: _____



Los Alamitos Unified School District

2024-2025 Hold Harmless Agreement

Booster clubs and its officers or operators will agree to indemnify, defend, and hold harmless the Los Alamitos 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 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 Booster Club or its representatives or participants, including any corporations, district employees, firm or corporation employed by the Booster Club which arises from negligence or misconduct on the part of the Booster Club, its representatives, students or participants, or which in any way is related to 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 Booster Club activity or conduct related to 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.

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 booster activities.

ACKNOWLEDGED BY BOOSTER CLUB PRESIDENT:

Signature: _____ Date: _____

Printed Name: _____ Booster Office Held: President

Booster Club Name: _____

Sport/Performing Art Supported by Booster: _____



Los Alamitos Unified School District
Parent Organization/Booster Club 2024-2025 Application for Fundraising Activity

Booster Club Name/Parent Organization: _____ **Date:** _____

School Site: _____

Name of Fundraiser: _____

Date(s) of Fundraiser: _____

Type of Sales (Check all the apply):

On Campus Sales Off Campus Sales

Fundraiser Type (Check all that apply):

Merchandise/Goods Auction Event Ticket Tournament/Meet Restaurant Night

Other (Specify) _____

Event (Day/Time) if Applicable: _____ **Location:** _____

Items to be Sold: _____

BOOSTER CLUB/PARENT ORGANIZATION

Signature: _____ **Date:** _____

Printed Name: _____ **Booster Office Held: President**

SCHOOL SITE/DISTRICT OFFICE

Site Administrator Signature: _____ **Date:** _____

Business Services Signature: _____ **Date:** _____