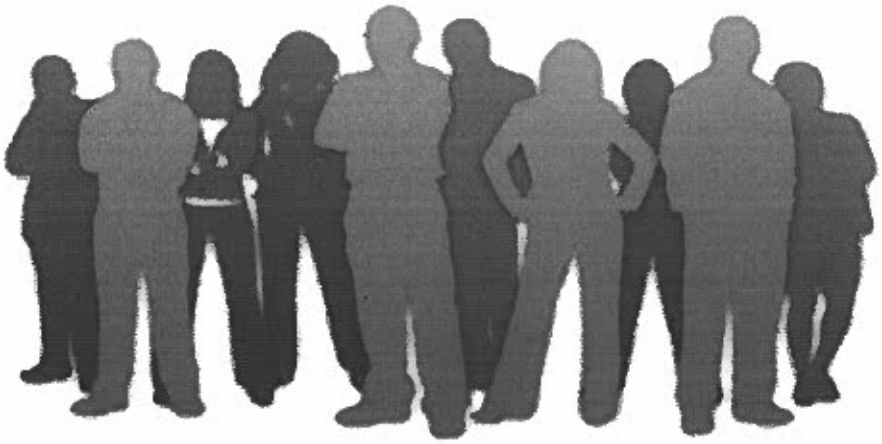
LAKE ELSINORE UNIFIED SCHOOL DISTRICT

BOOSTER



BINDER

LAKE ELSINORE UNIFIED SCHOOL DISTRICT
Booster Club Packet

Thank you for your interest in forming a Booster Club and supporting the students of Lake Elsinore Unified School District schools and for making a difference in the lives and education of our students.

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 Lake Elsinore Unified School District (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. Lake Elsinore Unified School District requires organizations that conduct fundraising that benefits clubs, schools, students or the district have prior approval from the district's site administrator. To meet these requirements, Lake Elsinore Unified School District requires booster clubs to do the following:

1. Submit for approval annually, a completed application with required documentation, including a proposed plan of activities/fundraisers and its Board officers.
2. Sign a Board Policy and Operating Material Acknowledgement Form.
3. Hold a Certificate of Insurance naming Lake Elsinore Unified School District as additionally insured.
4. Submit a copy of annual financial statements to the site administrator at the end of the fiscal year.
5. Obtain approval of on-campus fundraisers/activities.
6. Submit a Use of Facilities Request when applicable.
7. Be in compliance with all District Policies and Regulations.

Each organization must have its own tax identification number and bank account and is directly responsible for compliance with IRS and state reporting and disclosure requirements. It is the organization's responsibility to be both knowledgeable and compliant with all state and federal laws. Booster groups are encouraged to contact the Internal Revenue Service and the Franchise Tax Board in order to obtain a tax-exempt status for their organization.

This summary is intended as an overview for booster club organizations. Should you have any questions regarding booster clubs, please contact the school site administrator.

Attached please find all forms, board policies and FCMAT reference regarding booster clubs.

LAKE ELSINORE UNIFIED SCHOOL DISTRICT
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LAKE ELSINORE UNIFIED SCHOOL DISTRICT

Booster Club Guidelines

BOOSTER CLUB APPLICATION PROCESS:

1. Complete Application for Booster Club and submit to School Site Administrator
2. After prelimanry approval, resubmit Application for Booster Club with all required documents as follows:

Booster Club Constitution	501(c)(3) Federal Determination Letter
Booster Club Bylaws	Hold Harmless Agreement
Proof of Tax ID #	Certificate of Insurance
Booster Club Operating Acknowledgement	Proposed Fundraiser List

   a. Renewal Applications must also include:
      Budget
      Annual Financial Statement for Prior Year
3. School Site Administrator will notify Booster Club of final approval

FUNDRAISING PROCESS:

1. Submit Fundraiser/Activity Request form to school site administrator; site will notify contact person of approval/denial
2. Use of Facilities Request submitted on-line (if applicable). Find the Use of Facilities guidelines, request etc. on the District's website under Departments/Services; A-Z Programs and Services Directory; Use of Facilites Request (Facilities Use Permits)
3. Fundraiser/Activity can take place once approval is obtained
4. If food is being sold make sure to comply with the law and district policies and regulations on the sale of food on school premises
5. Use cash register, pre-printed sequentially numbered receipts whenever practical. When not, tally sheets or group sales receipts should be utitlized to reconcile actual sales
6. Ticket logs should be kept and reconcilied to actual sales
7. Cash, checks, tickets, receipts etc. should always be counted in dual custody
8. Sales should be reconciled daily if fundraiser is held more than one day
9. Safeguard your assests: Funds should be deposited into your financial institution immediately
10. Disbursements never made from cash collected. Checks are written for expenses and supporting documentation attached
11. Students cannot be required to fundraise or participate in fundraising activity

HELPFUL TIPS:

Constitution and Bylaws can by one document as long as there is a section identified as Bylaws

Keep minutes of all meetings/proceedings

Elect officers annually; one member does not constitute a "board". At a minimum, there needs to be a president and treasurer

Keep clear financial records such as back-up documentation for disbursements, pre-approval of expenditures, money collection, receipts, tally sheets, tickets logs etc.

Separate duties so one person is not responsible for transactions from beginning to end. If one person sells, funds are counted in dual custody and deposited by someone other than those that sold or counted funds.

Elect an auditor or committee separate from individuals with decision making authority to review financial records regularly

BOOSTER CLUB DO'S and DONTS:

DO'S:	DONTS
Use site name only with the addition of the words "booster club"	Use School or District Address
Have their own business and mailing address	Use School or District logo
Have their own identifying logo	Make checks payable to "cash"
Meet all legal and financial requirements	Pay employees (including coaches) directly
Provide each member with a copy of constitution and bylaws	Charge a fee to "opt-out" of fundraising and/or volunteering
Can make donations to the District or specific ASB Club	Donate to a specific student
Attend the district's Annual Booster Club Workshop	Comingle funds with ASB or District
Have their own bank account with two (2) signers on all checks	Have district employees on executive board of their assigned workplace

LAKE ELSINORE UNIFIED SCHOOL DISTRICT
20__ - __ Application for Booster Club

☐ - New Application (pre approval) Complete Sections I thru IV

☐ - New Application (final approval) Complete Sections V thru VI

☐ - Renewal Application - *REQUIRED EACH* school year Complete All Sections

☐ - Change to Executive Board Officers Complete Section II

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 signatures for final approval are received from the school site administrator and Fiscal Support Services and your booster organization is Board approved.

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

V. **FINANCIAL INFORMATION**

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

VI. **REQUIRED DOCUMENTS** (Attach copies)

- ☐ **Booster Club Constitution**
- ☐ **Booster Club Bylaws**
- ☐ **Proof of Tax ID #**
- ☐ **Booster Club Board Policy, Operating Material and Training Acknowledgement Form**
- ☐ **501(c)(3) Federal Determination Letter**
- ☐ **Certificate of Insurance**
- ☐ **Proposed Plan of Fundraisers/Activities List**
- ☐ **Annual Financial Statement for Prior Year (Renewal Only)**
- ☐ **Budget (Renewal Only)**

FINAL APPROVAL

This certifies you have satisfied all sections of the Lake Elsinore 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 Administrator Signature: _____ **Date:** _____

Fiscal Support Services Signature: _____ **Date:** _____

Board Approval Date: _____

LAKE ELSINORE UNIFIED SCHOOL DISTRICT

Booster Club Board Policy, Operating Material and Training Acknowledgement Form

As an elected officer of the _____ Booster Club operating within the Lake Elsinore Unified School District, I hereby certify that I have received copies of and have read Lake Elsinore Unified School District Board Policy and Administrative Regulation 1230 "School-Connected Organizations", District Board Policy and Administrative Regulation 1321 "Solicitation of Funds From And By Students", District Board Policy and Administrative Regulation 3554 "Business and Noninstructional Operations" and Chapter 21 of the FCMAT Associated Student Body Accounting Manual, Fraud Prevention and Desk Reference. Further, I certify that I have attended and/or been trained at the annual Booster Workshop or by a school site administrator.

I understand the procedures outlined in the board policies, administrative regulations and FCMAT Manual Chapter 21, control the operations of our organization and will adhere to them. At any time should I have questions regarding policies or procedures, I will contact the school site administration for clarification or further instruction.

I further understand it is the responsibility of the booster club to fully understand and obey all California laws that govern the operation of booster clubs.

Whenever necessary, our booster club will seek competent professional financial and tax advice for accounting and filing requirements.

I understand and agree that the Lake Elsinore Unified School District assumes no accountability or liability for the actions of or the operation and management of any booster club.

I also understand that as an officer of the booster club, and member of the executive board, I am required to ensure the booster club's procedures and operating practices are financially and legally sound and in conformance with Lake Elsinore Unified School District board policies and 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 district and the _____ Booster Club.

Signature:_____Date:_____

Printed Name:_____

Office Held:_____

LAKE ELSINORE UNIFIED SCHOOL DISTRICT
Booster Club Packet – Form Guidelines

Fundraiser/Activity Request
- Used for pre-approval from site administrator for fundraisers/activities

Tally Sheet
- Documents sales when receipts are not practical or a Group Sales Receipt is not utilized for the sale of multiple items at the same time i.e. snack bar sales etc.

Group Sales Receipt
- Documents sales when receipts are not practical for the sale of single items i.e. sweatshirts etc. and to track purchaser

Ticket Roll Log
- To record ticket roll starting and ending numbers and amount of tickets sold

Report On Ticket Sales
- For ticket sale reconciliation

Money Collection Form
- Used to record funds being turned in

Check Collection Form
- Used together with the Money Collection Form to list all checks collected

Cash Box Declaration
- Use when funds (change) are given out for an event

Reimbursement Authorization Request
- For pre-approval of expenditure

Inventory Calculation
- Listing of all items for sale and/or equipment

Lake Elsinore Unified School District
School Connected Organizations
Fundraiser / Activity Request

Fundraiser / Activity Request must be approved by site administration prior to the fundraiser/activity taking place.

Group Name: _____

Contact Person Name & Phone Number: _____

Date(s) Requested (include starting and ending date): _____

Description of Fundraiser/Activity: _____

Location of Proposed Fundraiser/Activity: _____

Purpose of Fundraiser/Activity: _____

Signature of Organization's President: _____

Date Submitted: _____

Administrator Use Only

Fundraiser:

☐ **APPROVED** ☐ **DENIED**

Facilitron Facility Use Request Submitted?

☐ **YES** ☐ **NO**

Administrator Approval: _____ **Date:** _____

Comments: _____

_____

Lake Elsinore Unified School District
School Connected Organizations
Tally Sheet

Fundraiser:_____

Date of Fundraiser:_____

(A) Item Sold	(B) Tally Marks	(C) Total Tally Marks	(D) Sales Price	(E) Extended Total
			$	$
			$	$
			$	$
			$	$
			$	$
			(F) Grand Total	$
			(G) Cash Receipts	$
			(H) Difference	$

(A) Description of each item being sold

(B) Tally marks made, one mark for each item sold

(C) Number of tally marks for that item

(D) Individual item sales price

(E) Total of (C) multiplied by (D)

(F) Grand total—sum of all extended values in (E)

(G) Cash receipts—cash count of total cash from sales, less any startup cash

(H) Difference—if (F) does not equal (G), this is the difference between the two

Sellers:

_____

Signature Date

_____

Signature Date

Lake Elsinore Unified School District
School Connected Organizations
Group Sales Receipt

Date: _____ Fundraiser: _____

Buyer's Full Name	Amount Collected	Buyer's Initials

Total Collected: _____

Signature of Seller: _____ Date: _____

Signature of Seller: _____ Date: _____

Lake Elsinore Unified School District
School Connected Organizations
Ticket Roll Log

Date of Event:_____

Event:_____

Color of Ticket Roll:_____

Date	Seller(s) Name	Starting Ticket #	Ending Ticket #	# of Tickets Sold

Lake Elsinore Unified School District
School Connected Organizations
REPORT ON TICKET SALES

Date: _____

Event: _____

Seller: _____

Ticket Price: $_____(A) Ending Ticket # _____(B) (last ticket sold)

Ticket Color _____ Beginning Ticket # _____(C)

Number of Tickets Sold_____(D) (B – C + 1)

Sold _____(D) x $_____(A) = $_____(E)

Ticket Price: $_____(F) Ending Ticket # _____(G) (last ticket sold)

Ticket Color _____ Beginning Ticket # _____ (H)

Number of Tickets Sold_____(I) (G – H + 1)

Sold _____(I) x $_____(F) = $_____(J)

CHANGE FUND (M)

Tens $_____

Fives $_____

Ones $_____

Quarters $_____

Total (M) $_____

Total Receipts (E + J) $_____(K)

Actual Cash Count $_____(L)

Less Change Fund $_____(M)

TOTAL (L – M) $_____(N)

Cash Over or Short $_____(K – N)

Explanation of Over/Short: _____

Signature of Seller: _____Date:_____

Verified by:_____Date:_____

Lake Elsinore Unified School District
School Connected Organizations
Money Collection Form

THIS FORM IS SUBMITTED ALONG WITH RECEIPTS, TALLY SHEET AND/OR GROUP SALES RECEIPT WHEN TURNING IN FUNDS.

Date: _____

Fundraiser/Activity: _____

Denominations	# of Bills or Coins	Amount
$ 100	_____	_____
$ 50	_____	_____
$ 20	_____	_____
$ 10	_____	_____
$ 5	_____	_____
$ 2	_____	_____
$ 1	_____	_____
$1.00	_____	_____
$ .50	_____	_____
$ .25	_____	_____
$ .10	_____	_____
$ .05	_____	_____
$ .01	_____	_____
Checks:	# of Checks _____	_____

(Attach Check Collection Form with Specifics)

TOTAL DEPOSIT: _____

Person Completing Form: _____ Date: _____

Verified By: _____ Date: _____

Lake Elsinore Unified School District
School Connected Organizations
Check Collection Form

THIS FORM IS SUBMITTED ALONG WITH CHECK COPIES AND ATTACHED TO THE MONEY COLLECTION FORM WHEN TURNING IN CHECKS.

Date: _____

Fundraiser: _____

Check #	Date on Check	Name on Check	Check Amount
		Total Amount of Checks	**$**

Lake Elsinore Unified School District
School Connected Organizations
Cash Box Declaration

THIS FORM IS USED WHEN FUNDS (CHANGE) ARE GIVEN OUT FOR EVENTS.

Date:_____Event:_____

I understand that I am responsible for returning the Cash Box checked out to me with funds in the amount of _____ which have been verified by myself and the Board Member signing below.

_____ _____

Person Accepting Cash and Cash Box Organization Board Member

Cash Box Return

Date Cash Box Returned: _____

Amount of Funds Returned: _____

Person Returning Funds and Cash Box: _____

Received and Verified By: _____

Lake Elsinore Unified School District
School Connected Organizations
Reimbursement Authorization Request

Date:_____

Person requesting authorization:_____

Position:_____

Amount of request:_____

Funds being used for:

_____
_____
_____
_____
_____

By signing below, I understand that I will be reimbursed upon submission of original itemized receipts after approval is obtained.

_____ _____
Signature Date

Board Use Only

Authorization Approved: ☐ Yes

☐ No

Signature of Approver:_____Date:_____

Amount Approved: ☐ Amount Requested

☐ Modified Amount of:_____

Reimbursement Information

Date of Reimbursment:_____

Amount of Reimbursement:_____Check #_____

LAKE ELSINORE UNIFIED SCHOOL DISTRICT
School Connected Organizations
Inventory Calculation

		T-Shirts	Hat	Sweatshirt						Total Cost of Inventory On Hand
A	Total Count	100	80	50						
B	Number of Items Sold	10	67	43						
C	Difference (A minus B)	90	13	7						
D	Actual Inventory Count	90	13	5						
E	Difference (C minus D)	0	0	2						
F	Cost of Each Item	8.75	4.29	15.69						
G	Total Inventory Cost	787.50	55.77	78.45						921.72

Inventory prepared and verified by:

Signature: _____ Date: _____

Signature: _____ Date: _____

Explanation of Shortage: Two Sweatshirts were stolen

Lake Elsinore USD

Board Policy

School-Connected Organizations

BP 1230
Community Relations

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting the district's educational and extracurricular programs. The Board appreciates the contributions made by such organizations toward the Board's vision for student learning and for providing all district students with high-quality educational opportunities.

(cf. 0200 - Goals for the School District)
(cf. 6020 - Parent Involvement)

Persons proposing to establish a school-connected organization shall submit a request to the Board for authorization to operate within the district or at a district school.

A school-connected organization, including a booster club, parent-teacher association or organization, or other organization that does not include an associated student body or other student organization, shall be established and maintained as a separate entity from the school or district. Each school-connected organization shall be subject to its own bylaws and operational procedures or to the rules or bylaws of its affiliated state or national organization, as applicable.

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

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 3290 - Gifts, Grants and Bequests)
(cf. 3554 - Other Food Sales)
(cf. 5030 - Student Wellness)
(cf. 6145 - Extracurricular and Co-Curricular Activities)
(cf. 6145.2 - Athletic Competition)

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

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

(cf. 1330 - Use of School Facilities)
(cf. 3452 - Student Activity Funds)

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

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

(cf. 3260 - Fees and Charges)

Legal Reference:
EDUCATION CODE
200-262.4 Prohibition of discrimination on the basis of sex
35160 Authority of governing boards
38130-38138 Civic Center Act, use of school property for public purposes
48931 Authorization for sale of food by student organization
48932 Authorization for fund-raising activities by student organization
49011 Student fees
49431-49431.7 Nutritional Standards
51520 Prohibited solicitation on school premises
51521 Fund-raising project
BUSINESS AND PROFESSIONS CODE
17510-17510.95 Solicitations for charitable purposes
25608 Alcohol on school property; use in connection with instruction
GOVERNMENT CODE
12580-12599.7 Fundraisers for Charitable Purposes Act
PENAL CODE
319-329 Lottery, raffle
CODE OF REGULATIONS, TITLE 5
4900-4965 Nondiscrimination in elementary and secondary education programs
15500 Food sales in elementary schools
15501 Food sales in high schools and junior high schools
15575-15578 Requirements for foods and beverages outside the federal meals program
CODE OF REGULATIONS, TITLE 11
300-312.1 Fundraising for charitable purposes
UNITED STATES CODE, TITLE 20
1681-1688 Discrimination based on sex or blindness, Title IX
CODE OF FEDERAL REGULATIONS, TITLE 7
210.11 Competitive food services
220.12 Competitive food services
COURT DECISIONS
Serrano v. Priest, (1976) 18 Cal. 3d 728

Management Resources:
FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS
2015 ASB Accounting Manual, Fraud Prevention Guide and Desk Reference
WEB SITES
CSBA: http://www.csba.org
California Office of the Attorney General, charitable trust registry:
http://caag.state.ca.us/charities
California State PTA: http://www.capta.org
Fiscal Crisis and Management Assistance Team (FCMAT); http://www.fcmat.org

Policy LAKE ELSINORE UNIFIED SCHOOL DISTRICT
adopted: March 20, 1990 Lake Elsinore, California
revised: July 18, 2008
revised: January 19, 2017

Lake Elsinore USD

Administrative Regulation

School-Connected Organizations

AR 1230
Community Relations

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

1. The name and purpose of the organization
2. The date of application

3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination

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

4. Names, addresses and telephone numbers of all officers

5. A list of specific objectives6. An agreement to grant the district the right to audit the group's financial records, either by district personnel or a certified public accountant, whenever any concern is raised regarding the use of the funds

7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds
8. The signature of the principal of the supporting school

9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future

10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law in compliance with Ed. Code 38134

(cf. 1330 - Use of School Facilities)

The school site administrator must be notified in writing of any change in officers within 10 days of that change.

Financial statements shall be submitted to the school principal and district's Fiscal Support Services office annually. The financial statements shall contain information on the revenue and expense as well as the net gain or loss of each fundraiser. The financial reports are due to Fiscal

Support Services the first business day in June.

Requests for subsequent authorization shall be annually submitted to the Superintendent or designee, along with a financial statement showing all income and expenditures from fundraisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his/her recommendation to the Governing Board for approval.

When deemed necessary by the Board or the Superintendent or designee, the authorization for a school-connected organization to conduct activities in the district may be revoked at any time.

Each school-connected organization shall abide by the following rules:

1. The organization shall not act as an agent of the district or school.

2. The organization shall not use the district's tax-exempt status and identification number. It shall be responsible for its own tax status, accounting, internal controls, financial reporting, retention of records, and other operations.

3. The organization shall use a separate name and logo. Any use of a name or logo affiliated with the district, a district school, or a school team shall require the prior consent of the Superintendent or designee.

4. Funds of the school-connected organization shall not be co-mingled with district funds, including associated student body funds.

5. The organization shall not hire or directly pay any district employee. If a school-connected organization wishes to pay for additional and/or extracurricular services, the person to provide the services shall be hired through the district's personnel department, provided the Board approves the position. At their discretion, employees may volunteer to perform activities for school-connected organization during nonworking hours.

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

All expenses are to be paid by check from the Parent Organization's bank account. Under no circumstances are disbursements to be made from cash collections. Proper receipts and invoices must be maintained for all disbursements. Checks must never be made payable to the order of "cash." All funds collected from fundraisers must be deposited into the Parent Organization's bank account.

Officers and members must not cash personal checks from cash collections. All cash collected must be deposited intact and shall abide by the following rules:

1. The financial records of any club or organization operated under this policy are subject to audit at any time by either district personnel or an accounting firm designated by the Superintendent.

2. Goods or services are not to be ordered in the name of the school or school personnel. School personnel are not to sign Parent Organization checks or invoices. To avoid conflict of interest, any student advisor, coach or teacher whose student may benefit from the operations of a Parent Organization shall not serve as an officer in that Parent Organization but may serve in an advisory capacity.

3. Parent Organizations shall not hire Lake Elsinore Unified School district personnel for any purpose without prior approval from the district personnel office.

4. Any program, fundraiser, or other activity planned by the parent Organization shall only be permitted if properly scheduled according to district Policy and school regulations:

a. Prior to conducting any fundraiser, the Parent Organization must obtain written approval by the district's Fiscal Support Services and the Board. This is accomplished by submitting "Approval Application for Fund-Raising Activity Form" for each planned fund-raiser to the Assistant Superintendent of Fiscal Support Services.

b. Any fund-raiser requested during the school year must not conflict with the master calendar.

5. Any request for Use of School Facilities must be filed with the Facilities Department.

6. District administrative regulations require that all transportation arrangements involving students be made through the district Transportation Department.

7. Out of State or overnight trips planned for students must have the prior written approval of the administration and Board.

8. Board recognized Parent Organizations may utilize district reprographic services for group publications, provided that the following conditions are met:

a. Requests for duplication of classroom support material will be prioritized ahead of requests from Parent Organizations. The manager of reprographics will provide a reasonable time estimate for each project.

b. Project costs for materials, labor and equipment usage will be billed to the Parent Organizations. Project costs will be quoted by the manager of reprographics on a case-by-case basis, based upon paper type, time requirement, inks, etc.

c. A deposit may be required prior to duplication to cover the cost of the materials to be used. Programs that require a deposit would include such things as football, band and spirit group programs, and memory books. These duplicating requests use special glossy paper that is not normally in stock.

d. Duplicating staff will not be able to examine every publication in detail to determining the appropriateness of the content, photos, captions, etc. A signed Duplication Authorization

Form will be required from the principal of the school supported by the Parent Organization, stating, "I have read and examined this publication and approved its contents for distribution."

e. Publications must adhere to all copyright laws and regulations for fair use.

f. Publications must clearly indicate that they are sponsored by the Parent Organization, and not by the school or district.

9. Penal Code Sections 319-329

California State Legislature has authorized raffles to be conducted for charitable purposes by eligible organizations, such as private, non-profit organizations. In addition, the organization must be tax-exempt and have been qualified to do business in California for at least a year before the raffle.

The elements of a raffle are: 1) a prize, 2) distributed by chance, 3) to a person who has paid money for a paper ticket, which provides the opportunity to win, and which has a detachable coupon or stub, both of which have unique identification, 4) and the winner is determined by a draw from among the detached coupon or stubs. The draw must be conducted by someone over 18 years old.

* At least 90% of the gross receipts from the sale of raffle tickets must be used by the organization conducting the raffle for charitable purposes.

* Raffle tickets may not be offered or sold over the internet, although the organizations website may announce the raffle.

* An organization may not conduct a raffle unless it registers annually with the department of justice, for which a fee may be required. Forms can be obtained at: http:/caag.state.ca.us/charities/raffles.hem#forms

* Registrations must be completed by September 1 of each year in which the organization expects to hold the raffle

A raffle is exempt from these requirements if: 1) it involves a general and indiscriminate distribution of tickets, 2) the tickets are offered on the same terms as the tickets for which a donation is given, and 3) a participant is not required to pay for a chance to win.

Regulation LAKE ELSINORE UNIFIED SCHOOL DISTRICT
approved: July 18, 2008 Lake Elsinore, California
revised: November 18, 2010
revised: January 19, 2017

Lake Elsinore USD

Board Policy

Solicitation Of Funds From And By Students

BP 1321
Community Relations

The Governing Board recognizes that student participation in fund-raising activities for the schools and nonprofit, nonpartisan charitable organizations can help develop a sense of social responsibility in students, enhance the relationship between the school and community, and contribute to the improvement of the school program.

(cf. 1325 - Advertising and Promotion)
(cf. 4135/4235/4335 - Soliciting and Selling)
(cf. 5022 - Student and Family Privacy Rights)
(cf. 6142.4 - Service Learning/Community Service Classes)

Whether solicitations are made on behalf of the school or on behalf of a charitable organization, students shall not be barred from an event or activity because they did not participate in fund-raising. Potential donors, including parents/guardians and members of the community, should not be unduly pressured to contribute to the school system or charitable organizations. Staff is expected to emphasize the fact that donations are always voluntary.

The Superintendent or designee shall ensure that parents/guardians are informed of the purpose of fund-raisers.

Solicitations on Behalf of the School

With the prior written approval of the Superintendent or designee, official school-related organizations may organize fund-raising events involving students.

(cf. 0420 - School Plans/Site Councils)
(cf. 1230 - School-Connected Organizations)
(cf. 1260 - Educational Foundation)
(cf. 3290 - Gifts, Grants and Bequests)
(cf. 3554 - Other Food Sales)

After the fund-raiser has been held, parents/guardians shall be informed how much money was raised and how it was spent.

Solicitations on Behalf of Charities

When approved in advance by the Superintendent or designee, nonprofit, nonpartisan

organizations that are properly chartered or licensed by state or federal law may solicit students on school grounds during school hours and within one hour before school has opened and one hour after school has closed. (Education Code 51520)

Employees and/or schools may establish donation soliciting accounts through not-for-profit organizations, i.e. donorchoose.org. These types of accounts must first be approved by the school principal and/or authorized by the Associated Student Body (ASB) depending on the purpose of the donation. All donations must be for the improvement of the school and/or student body. All funds must be deposited into a district or ASB account. Funds shall never be made out to an individual.

Legal Reference:
EDUCATION CODE
51520 Prohibited solicitations on school premises
51521 Unlawful solicitations of contribution or purchase of personal property for benefit of public school or student body; exception
BUSINESS AND PROFESSIONS CODE
17510-17510.95 Charitable solicitations
PENAL CODE
319-329 Raffles
REVENUE AND TAX CODE
6361 Sales tax exemption for certain sales
CODE OF REGULATIONS, TITLE 8
11706 Dangerous activities and occupations

Management Resources:
CSBA PUBLICATIONS
Healthy Food Policy Resource Guide, 2003
ATTORNEY GENERAL PUBLICATIONS
Guide to Charitable Solicitation, 1999
Attorney General's Guide for Charities, 1988
WEB SITES
Office of the Attorney General: http://caag.state.ca.us

Policy LAKE ELSINORE UNIFIED SCHOOL DISTRICT
adopted: March 20, 1990 Lake Elsinore, California
revised: July 18, 2008
revised: June 25, 2015

Lake Elsinore USD

Administrative Regulation

Solicitation Of Funds From And By Students

AR 1321
Community Relations

The Superintendent or designee shall approve all fund-raising activities at least 15 days before the activity. If the event involves a contract with a commercial vendor, the Superintendent or designee shall review the contract.

In order to minimize interruptions to the educational program, staff shall limit fund-raising activities to appropriate time periods designated by the principal.

(cf. 6116 - Classroom Interruptions)

No student shall be required to raise a specified amount of money in order to participate in an activity sponsored by a school-related organization.

(cf. 1230 - School-Connected Organizations)

Students engaged in fund-raising activities on behalf of the school or for school-related projects are expected to be courteous and respectful towards all individuals and businesses.

Door-to-Door Sales

Students under 16 years old may engage in door-to-door sales of newspaper or magazine subscriptions, candy, cookies, flowers or other merchandise only under the following conditions:

1. The students shall work in pairs, as a team, on the same or opposite side of the street. (8 CCR 11706)

2. The students shall be supervised by an adult, with one adult for every group of 10 or fewer students. (8 CCR 11706)

3. The students must be within the sight or sound of their adult supervisor at least once every 15 minutes. (8 CCR 11706)

4. The students shall be returned to their respective homes or meeting places after each day's activity. (8 CCR 11706)

5. The students shall not engage in door-to-door sales after dark.

6. The students shall not work outside of their immediate neighborhood.

7. Students in grades K-3 shall be accompanied by a parent/guardian during all door-to-door sales or solicitations.

Regulation approved: March 20, 1990 Lake Elsinore, California
revised: July 18, 2008

LAKE ELSINORE UNIFIED SCHOOL DISTRICT

Lake Elsinore USD

Board Policy

Other Food Sales

BP 3554
Business and Noninstructional Operations

The Governing Board believes that foods and beverages sold to students on school campuses during the school day should promote student health and reduce childhood obesity. Any food sales conducted outside the district's child nutrition program shall meet nutritional standards specified in law, Board policy, and administrative regulations and shall not reduce student participation in the district's Child Nutrition program. All foods and beverages sold or served during school hours shall meet nutritional standards and other guidelines set by the federal and state government and the district.

Child Nutrition Services and other campus groups will take every measure to ensure that student access to foods and beverages meets federal, state and local laws and guidelines. Nutrition Services and other campus groups will offer healthy food and beverage selections for all students.

(cf. 5030 - Student Wellness)

The Board authorizes the Superintendent or designee to approve the sale of foods and beverages outside the district's Child Nutrition program during normal school hours, including sales by student or adult organizations, sales through vending machines, and/or sales at secondary school student stores for fundraising purposes.

(cf. 3550 - Child Nutrition Programs)
(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 3553 - Free and Reduced Price Meals)

Food sales are prohibited during school hours, and within one half hour before and after school hours, unless the organization is legally organized as a nonpartisan, charitable organization, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved in accordance with Board policy. (Education Code 51520)

(cf. 1230 - School-Connected Organizations)
(cf. 1321 - Solicitations of Funds from and by Students)

When vending machines are sponsored by the district or an approved student or adult organization, the Superintendent or designee shall determine how and where vending machines may be placed at school sites, district offices, or other school facilities.

(cf. 3312 - Contracts)

Other Food Sales

It is the intent of the Board that food sales outside of the Child Nutrition program, including those food sales in direct competition with the school program, do not impair the ability of the school Child Nutrition program to be financially sound and self-supporting.

The Board may permit food sales by student groups and commercial vendors provided foods of minimal nutritional value are not sold.

Food sales by student groups and commercial vendors should reflect a concern for the health and well-being of students by offering foods of good nutritional quality. Food sales shall be restricted in a manner consistent with state regulation to ensure optimum student participation in the school Child Nutrition program.

Food sales by pupil organizations are permitted in kindergarten and grades 1 - 12 in schools of the Lake Elsinore Unified School District providing all conditions are met within the Student Wellness policy and Federal and State laws.

(cf. 5030 - Student Wellness)

Child Nutrition Services Operations

The Child Nutrition Services program will aim to be financially self-supporting.

The Child Nutrition Services program will ensure that all students have affordable access to the varied and nutritious foods they need to stay healthy and learn well.

The district, Child Nutrition Services and school sites will strive to increase participation in the federal child nutrition programs offered (e.g. school lunch, school breakfast, after-school snack)

Every effort will be taken to schedule lunch periods as near the middle of the school day as possible and time allotted coincides with student enrollment and participation in the school lunch program to sufficiently serve the student population.

Food is not used as a punishment or reward for student behaviors.

(cf. 5030 - Student Wellness)

Food Safety/Food Security

All foods made available on campus comply with the state and local food safety and sanitation regulations. Hazard Analysis and Critical Control Points (HACCP) plans and guidelines are implemented to prevent food illness in schools.

Storage of food and supplies shall be done so as to prevent waste, spoilage, or pilferage, and the issuance of food and supplies shall be restricted to purposes of the school Child Nutrition programs and catering only.

For the safety of all students, commercially purchased and/or wrapped foods and beverages are the only foods allowed for class parties or fundraisers.

For the safety and security of the food and facility, access to the Child Nutrition operations (both at the Central food-processing site and at the school sites) are limited to Child Nutrition staff and authorized personnel.

Eating Environment

Cafeterias include enough serving areas so that students have adequate time for unhurried eating and enough seating area so they can enjoy their meal. All schools shall contain pleasant eating areas for students while fostering good manners and respect for fellow students and their environment.

Legal Reference:
EDUCATION CODE
35182.5 Contracts, non-nutritious beverages
48931 Authorization and sale of food
49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001
51520 School premises; prohibited solicitations
CODE OF REGULATIONS, TITLE 5
15500 Food sales in elementary schools
15501 Sales in high schools and junior high schools
15575-15578 Requirements for foods and beverages outside federal meals program
HEALTH AND SAFETY CODE
113700-114437 California Retail Food Code
UNITED STATES CODE, TITLE 42
1751-1769h National School Lunch Act, including:
1751 Note Local wellness policy
1771-1791 Child nutrition, School Breakfast Program
CODE OF FEDERAL REGULATIONS, TITLE 7
210.1-210.31 National School Lunch Program
220.1-220.21 National School Breakfast Program

Management Resources:
CSBA PUBLICATIONS
Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007
Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007
Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS
06-110 Restrictions on Food and Beverage Sales Outside of the School Meal Program, August 2006
FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS
Associated Student Body Accounting Manual and Desk Reference, 2002
NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION PUBLICATIONS
Fit, Healthy and Ready to Learn, 2000
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Nutrition Services Division: http://www.cde.ca.gov/ls/nu
California Department of Public Health: http://www.cdph.ca.gov
California Healthy Kids Resource Center: http://www.californiahealthykids.org
California Project LEAN (Leaders Encouraging Activity and Nutrition): http://www.californiaprojectlean.org
Centers for Disease Control and Prevention: http://www.cdc.gov
Fiscal Crisis and Management Assistance Team: http://www.fcmat.org
National Association of State Boards of Education (NASBE): http://www.nasbe.org
U.S. Dept. of Agriculture, Food and Nutrition Information Center: http://www.nal.usda.gov/fnic

Policy LAKE ELSINORE UNIFIED SCHOOL DISTRICT
adopted: June 19, 1990 Lake Elsinore, California
revised: October 25, 2007

Lake Elsinore USD

Administrative Regulation

Other Food Sales

AR 3554
Business and Noninstructional Operations

Requirements for Schools Not Participating in Federal Meal Program

For any district school participating in the National School Lunch and/or Breakfast Program, food and beverage sales conducted outside the district's food service program on school campuses during the school day shall comply with applicable nutritional standards specified in 7 CFR 210.11 and 220.12 or with state nutrition standards in Education Code 49431-49431.7 and 5 CCR 15500-15501 and 15575-15578, whichever rule is stricter.

These standards shall apply to all competitive foods and beverages sold from midnight before the school day to one-half hour after the end of the school day. (7 CFR 210.11)

In a school with any of grades K-8 that is participating in the National School Lunch and/or Breakfast Program, the Superintendent or designee shall not permit the sale of foods by a student organization except when all of the following conditions are met: (5 CCR 15500)

1. The student organization sells only one food item per sale.

2. The specific nutritious food item is approved by the Superintendent or designee in accordance with Board policy.

3. The sale does not begin until after the close of the regularly scheduled midday food service period.

4. The sale during the regular school day is not of food items prepared on the premises.

5. There are no more than four such sales per year per school.

6. The food sold is not one sold in the district's food service program at that school during that school day.

In any middle or high school, a student organization may be approved to sell food items during or after the school day if all of the following conditions are met: (5 CCR 15501)

1. Only one student organization conducts a food sale on a given school day and the organization sells no more than three types of food or beverage items, except that up to four days during the school year may be designated on which any number of organizations may conduct

the sale of any food items.

2. The specific nutritious food items are approved by the Superintendent or designee in accordance with Board policy.

3. Food items sold during the regular school day are not prepared on the premises.

4. The food items sold are not those sold in the district's food service program at that school during that school day.

The Superintendent or designee shall maintain records, and shall require organizations selling foods and beverages to maintain records, to document compliance with federal nutrition standards for all competitive foods and beverages sold through and outside the district's food services program. At a minimum, these records shall include receipts, nutrition labels, and/or product specifications. (7 CFR 210.11)

Nutritional Standards for Foods and Beverages

Food and beverage sales outside the district's food service program shall comply with applicable nutritional standards specified in Education Code 49431, 49431.2, 49431.5, and 49431.7 and 5 CCR 15575-15578.

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5030 - Student Wellness)
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

At an elementary school, the sale of foods or beverages that do not comply with the standards in Education Code 49431 and 49431.5 may be permitted, as part of a fundraising event, only when the items are sold by students of the school and the sale meets either of the following conditions: (Education Code 49431, 49431.5)

1. It takes place off and away from school premises.

2. It takes place at least one-half hour after the end of the school day.

(cf. 1230 - School-Connected Organizations)
(cf. 1321 - Solicitations of Funds from and by Students)

At any middle, junior high, or high school, the sale of food items that do not comply with the standards in Education Code 49431.2 may be permitted in any of the following circumstances: (Education Code 49431.2)

1. The sale takes place off and away from school premises.

2. The sale takes place on school premises at least one-half hour after the end of the school day.

3. The sale occurs during a school-sponsored student activity after the end of the school day.

(cf. 6145 - Extracurricular and Co-curricular Activities)

Beverage sales that do not comply with the standards in Education Code 49431.5 may be permitted at a middle or junior high school as part of a school event under either of the following circumstances: (Education Code 49431.5)

Additional Requirements for Schools Participating in the National School Lunch or Breakfast Program

1. The sale occurs during a school-sponsored event and takes place at the location of the event at least one-half hour after the end of the school day.

2. Vending machines, student stores, and cafeterias are used later than one-half hour after the end of the school day.

The sale of foods outside of the district's food service program during meal periods in food service areas shall be allowed only if all income from the sale, including the sale of approved foods or drinks from vending machines, accrues to the benefit of the school, the school food service program, or the student organization(s) sponsoring the sale. (7 CFR 210.11, 220.12)

No foods of minimal nutritional value, as listed in 7 CFR 210, Appendix B, and 7 CFR 220, Appendix B, shall be sold in food service areas during breakfast and lunch periods. (7 CFR 210.11, 220.12)

In a school with any of grades K-8 that is participating in the National School Lunch and/or Breakfast Program, the Superintendent or designee shall not permit the sale of foods by a student organization except when all of the following conditions are met: (5 CCR 15500)

1. The student organization shall sell only one food item per sale.

2. The specific nutritious food item is approved by the Superintendent or designee.

3. The sale does not begin until after the close of the regularly scheduled midday food service period.

4. The sale during the regular school day is not of food items prepared on the premises.

5. There are no more than four such sales per year per school.

6. The food sold is a dessert-type food, such as pastry, ice cream, or fruit.

7. The food sold is not one sold in the district's food service program at that school during

that school day.

In high schools, a student organization may be approved to sell food items during or after the school day if all of the following conditions are met: (5 CCR 15501)

1. Only one student organization conducts a food sale on a given school day and the organization sells no more than three types of food or beverage items, except that up to four days during the school year may be designated on which any number of organizations may conduct the sale of any food items.

2. The specific nutritious food items are approved by the Superintendent or designee.

3. Food items sold during the regular school day are not prepared on the premises.

4. The food items sold are not those sold in the district's food service program at that school during that school day.

Regulation LAKE ELSINORE UNIFIED SCHOOL DISTRICT
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Chapter 21 – Booster Clubs, Foundations, Auxiliary Organizations and Other Parent-Teacher Associations

Booster clubs, foundations, auxiliary organizations and other parent-teacher organizations are composed of parents, community members, and staff members who join together to support specific school activities for the benefit of students. Such groups are commonly referred to as school-connected organizations. They serve an important function by connecting parents and other community members with the students' curricular and extracurricular activities, and most districts welcome and encourage parental interest and participation. This manual will use the term "booster auxiliary organizations" to refer to any of these types of organizations.

Booster auxiliary organizations are popular in high schools, community colleges and universities, and are usually run in high schools by the parents of students in the organization being supported, and in colleges by supporters and fans of athletic programs. Fundraisers are often held to raise money for supplies or equipment the students may need or for student trips. Although not all booster auxiliary organizations are nonprofits under section 501(c)(3) of the Internal Revenue Code, the benefits of this status include exemption from federal income tax and eligibility to receive tax-deductible charitable contributions. Nonprofit 501(c)(3) organizations, including booster auxiliary organizations formed as such, may not discriminate in making grants to youth or college students on the basis of their family's membership in or funding to the organization, or the family's fundraising for or time devoted to the organization's activities.

The most common types of 501(c)(3) organizations are charitable, educational, and religious. Educational organizations include the following:

- Schools, such as a primary or secondary school, a college, or a professional or trade school.
- Organizations that conduct public discussion groups, forums, panels, lectures, or similar programs.
- Organizations that present a course of instruction by correspondence or through the use of television or radio.
- Museums, zoos, planetariums, symphony orchestras, or similar organizations.
- Nonprofit daycare centers.
- Youth sports organizations.

Booster auxiliary organizations are organized with many purposes in mind. One of the largest, formal, and most well-known booster auxiliary organizations is the National Parent Teacher Association (PTA). The California State PTA publishes governance, fundraising and financial guidance for members on its website, www.capta.org. Other booster auxiliary organizations are organized to help with special interests or for school activities such as football, or to help buy school supplies, or to support other athletic teams or programs, the arts, field trips, debate teams, or musical groups. Booster auxiliary organizations are separate organizations from a school district or community college, and their primary role should be to enrich students' participation in curricular and extracurricular activities.

In general, booster auxiliary organizations provide financial support and/or direct assistance in some form to help achieve goals shared with school programs. Booster auxiliary organizations have many purposes and are not limited to the following examples:

- Assisting others:
    - Helping a principal/school administrator, faculty advisor, sports coach, and other district staff with student activities.
    - Helping students through scholarships.

- Purchasing supplies for the school.
- Helping with funds for field trip travel.

- Specific activities connected to students, parents and adults:
  - Sports programs
  - Field trips
  - Performing arts
  - Debate teams
  - Language programs

The relationship between student organizations and booster auxiliary organizations is often confusing. Student organizations are legally considered a part of the school entity. For this reason, they are included in the district's annual audit and have the benefit of the district's tax-exempt status under the internal revenue code. All activities and fundraising events in which students primarily participate should be conducted through the ASB. This includes all student performances for which gate receipts are received and all student-conducted fundraisers.

Booster auxiliary organizations should supplement school programs and should conduct activities and fundraising events in which parents and other adult community members are the primary participants. Funds raised by these organizations are to be used to support programs; however, no student will be required to raise funds to participate in school programs and events. Booster auxiliary organizations may raise funds and donate those funds to the district or purchase items with their funds for donation or assistance to the district, but they are separate from the district with which they are associated, are not legally considered a part of the district, and are not included in the district's annual audit. Although booster auxiliary organizations are not governed by the Education Code, they do not have free access to schools and students. The school district governing board and administration have, and must maintain, exclusive control and management of the public school system they serve. Education Code sections 51520 and 51521 require that any school-connected organization (booster auxiliary organization) and/or activity be authorized by law and permitted by board policy.

Some organizations, such as the PTA, are established as nonprofit corporations with a separate tax-exempt status. However, many booster auxiliary organizations have not applied for or received nonprofit status and do not have their own tax identification number, so it should not be assumed that they are all official groups in the eyes of the Internal Revenue Service (IRS) or State of California. Estimates have shown that less than 20% of booster auxiliary organizations have registered and become tax-exempt organizations.

Booster auxiliary organization funds and district funds, including ASB funds, must never be commingled. Booster auxiliary organizations and the school entity should remain separate, including in the following ways:

1. The booster auxiliary organization's name, address or any other correspondence should never imply any form of responsibility on the part of the ASB or district.

2. The district's tax-exempt status and identification number are *not* for use by any non-school organizations or groups.

3. Booster auxiliary organizations are responsible for their own tax status, accounting, internal controls, financial and governmental reporting, retention of records, and all other operations, separate from the district and ASB.

Because student organizations operate under the school entity's tax-exempt status, the funds deposited in bank accounts are not subject to state or federal taxes. For this reason, the funds raised by booster auxiliary organizations should not be deposited into or commingled with the student organizations' or the school

entity's funds or bank accounts; rather, they should be deposited into the booster auxiliary organization's bank account. Booster auxiliary organizations may donate funds to the student organization(s); however, after they do so, only the student organizations can control how the funds will be used, and all district policies and procedures will apply. A student organization's account cannot be used as a pass-through account for any booster auxiliary organizations.

There is no requirement that a booster auxiliary organizations have a corresponding ASB club. A booster auxiliary organization could make a donation to the general ASB or to any ASB club. The important thing is that the donation made by the booster auxiliary organization can be accepted and spent for the purpose for which the booster auxiliary organization raised the funds, within the district's guidelines.

Because booster auxiliary organizations are responsible for their own tax status and accounting, they may not use the district's tax-exempt status or open bank accounts using the district's tax identification number. To avoid the appearance of district sponsorship, it is best if school staff members do not act as officers of nonstudent- or nondistrict-sponsored clubs.

Organizations formed by teachers and/or other employees of a school entity also are not a part of the ASB or the district and may not use the district's tax identification number or deposit funds into the school's ASB account or district bank accounts. All booster auxiliary organizations organized to support or assist any district school or program should be authorized by the school district's governing board, and their activities should be approved by the principal/school administrator or his or her designee.

Auxiliary Organization versus Student Organization at Community Colleges

If a student group at a community college is formed differently than described in the Education Code sections regarding student organizations and is instead an auxiliary organization, different rules and guidelines apply to it than to a student organization, beginning with Education Code section 72673. These auxiliary organizations could be compared to parent or booster groups at K-12 schools, except that community college auxiliary groups are usually made up of adult students.

Although they are different from student organizations, community college auxiliary organizations must follow the rules and regulations established by the community college's governing board, as there is an official relationship with the college. Governing board approval is needed to use the college's name in the auxiliary organization's title.

Community college district governing boards may establish an auxiliary organization to provide support services and special programs for the general benefit of its college or colleges. This can be compared to a foundation being formed at a K-12 district to support district programs. An auxiliary organization is separate from the college, unlike a student organization, yet a connection exists because the directors, governors and/or trustees of the organization are appointed or nominated by the college governing board, a district official, or a student body or faculty member.

An auxiliary organization can include the following types of groups:

- Any entity that operates a commercial service for the benefit of a community college or district on a campus or other property of the district.
- Any entity whose purpose is to promote or assist a community college or district, or to receive gifts, property and funds to be used for the benefit of the community college or district or any person or organization having an official relationship therewith.
- Any entity that is designated as an auxiliary organization by the district's governing board.

Regulations Governing Booster Auxiliary Organizations

Because booster auxiliary organizations are separate from the district, they are not under the control of, nor are they the responsibility of, the principal/school administrator, superintendent or governing board. Their funds are not controlled by the district or students, nor should they be involved in administering or supervising the activities of student organizations.

However, governing boards are able to approve guidelines for these groups to follow, and these organizations' fundraising activities should be approved by the governing board. California Education Code section 51520 prohibits outside organization from soliciting pupils on school property during school hours, as well as one hour before and one hour after school, with exemptions for certain nonprofit, nonpartisan charitable organizations. 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 these statutory requirements, a school district or community college should adopt board policy and regulations requiring all booster auxiliary organizations to do the following:

- Complete and file an application to form a booster auxiliary organization, with at least the following information included:
  - The name of the organization.
  - The date of application.
  - Bylaws, rules, and procedures under which the organization will operate.
  - The names, addresses and phone numbers of all officers.
  - A brief description of the organization's purpose.
  - A list of specific annual objectives.
  - Agreement that the group's financial records shall be available for review by the district at any time.
  - The name of the bank at which the group's account will be located and the names of those authorized to withdraw funds.
  - The signature of a principal/school administrator who supports the request for authorization.
  - Desired use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future.
  - An agreement to provide evidence of liability insurance as required by law.
- Submit for approval annually a copy of the application and an updated plan of activities.
- Authorizations shall be granted for one year. Requests for subsequent authorizations (i.e. renewals) should be presented to the superintendent/chancellor or designee annually.
- Ensure that renewal applications include the following:
  - An annual financial statement for the year just ended; the statement is to include all expenditures and all income for all events and fundraisers.
  - A budget for the upcoming year.
  - A budget plan for the related activities.
- A copy of the organization's up-to-date adopted constitution and bylaws must be submitted with the initial application and all subsequent authorization requests.

A constitution should include at least the following five elements:

- Name and purpose of the organization
- Membership
- Executive board or officers, with positions and duties of each position defined, as well as position and term limits
- Method of amendments to the constitution, such as by whom, what percent of members, and/or by ballot
- Method of adoptions or ratification of constitution and any subsequent amendments

- The bylaws should include at least the following six elements:
  - Duties and powers of the executive board and officers
  - The composition and membership of committees
  - Successions
  - Elections and qualification for office
  - Finances, including a statement of internal controls, authorization of financial activities, and who can preapprove transactions
  - Meeting schedule for regular and special sessions, including time, manner, frequency, definition of a quorum, and who shall conduct meetings. The procedures and meetings shall be governed by Roberts' Rules of Order or a similar code. Minutes of the meetings shall be kept and read for approval at succeeding meetings. Actions taken by the executive committee shall be reported to the membership at large.

Other recommended rules and regulations are as follows:

- The district has the express right to review and/or audit booster auxiliary organizations' financial statements to ensure their financial integrity.
- Authorization of a booster auxiliary organization is valid for up to one year; however, if the superintendent/chancellor considers it necessary, he or she may revoke a booster auxiliary organization's authorization to conduct activities in the district.
- Booster auxiliary organizations are not legal components of the school entity. Each booster auxiliary organization should have its own tax identification number (TIN); booster auxiliary organizations are not allowed to use the school entity's tax identification number in any way.
- Booster auxiliary organizations are responsible for their own tax status, accounting and financial records, and must make their own arrangements for an audit if one is needed. The booster auxiliary organization is not audited as part of the district's annual financial audit.
- District or school site officials may require booster auxiliary organizations to be officially recognized as tax-exempt organizations under internal revenue code section 501(c)(3) and may require them to provide a copy of their determination letter or certificate of nonprofit status (exempt status is discussed further below).
- Booster auxiliary organization funds should never be commingled with ASB funds or any other district funds.
- The booster auxiliary organization will need to create its own logo and name; the school and district names and logos are separate and should not be used without authorization from the superintendent or designee. Booster auxiliary organizations have their own identity.
- The booster auxiliary organization is not authorized to act as an agent of the school or district.

- The booster auxiliary organization must carry its own liability insurance in an amount equal to or exceeding a minimum determined by the district. The district should be named as an additional insured. When the booster auxiliary organization uses 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.
- California Education Code section 51520 applies in the case of booster auxiliary organizations at K-12 districts that wish to have students help with activities.
- Booster auxiliary organizations' ability to use school facilities at K-12 districts is regulated by California Education Code sections 38130-38139, known as the Civic Center Act. A district use of facility form should be submitted one month before the intended activity, with a certificate of insurance that includes liability and property damage coverage and names the district as additionally insured.
- Booster auxiliary organizations must prepare and adopt a constitution and bylaws.
- Booster auxiliary organization officers should be elected according to the structure and process defined in the bylaws.
- It is suggested that K-12 school district personnel not hold any official position in a booster auxiliary organization. For community colleges, Education Code section 72673 states that the directors, governors and/or trustees of the organization are appointed or nominated by the college governing board, a district official or a student body or faculty member.
- Fundraising at any school is directly under the control of school authorities, such as the principal/ school administrator, and must be approved by at least the school administrator prior to any activity. Approval may be granted based on completion of some type of application or form, sometimes referred to as a Request for Approval of Fundraising Activity by a Non-District Organization form. All approved fundraisers must be authorized and conducted according to local board policy, laws, and school rules.
- Booster auxiliary organizations must comply with state law and with district policies and regulations regarding the sale of food on school premises, and are encouraged to review and become knowledgeable about laws, including county food handling requirements, state and federal nutritional standards, and the district's wellness policy.
- Requests or proposals for districtwide projects or fundraising, such as collection drives, must be submitted in writing and authorized in advance by the district's governing board at a regular board meeting.
- Membership fees may be used to raise funds for specific projects for the schools, but parents or students may not be required to pay fees to participate in school activities.
- Any rules and regulations developed for the organization must conform to the law, the board of education's policies and regulations, and the school's rules and procedures.
- All booster auxiliary organization members must be made aware that no individual should personally benefit from the activities the organization conducts. This concept should be made a part of the bylaws.
- Any profits from fundraising activities that are not spent for a booster auxiliary organization's nonprofit exempt purpose cannot be returned directly to its members or their families.
- In case the booster auxiliary organization dissolves or terminates, the booster auxiliary organization's constitution should provide for the distribution of any excess funds to another nonprofit organization, the ASB or the district.

All other booster auxiliary organization activities are outside the control of the district and its governing board.

Should a booster auxiliary organization decide to operate a bingo or raffle activity, California Penal Code sections 326.5 and 320.5 regulate these events. These regulations are enforced by the licensing agency of each county. Information on how to conduct a legal raffle can be obtained from the California attorney general's website at www.ag.ca.gov.

Booster Auxiliary Organizations as Nonprofit Organizations with Their Own Tax Identification Number

Booster auxiliary organizations are not legal components of the school district. Each booster auxiliary organization must have its own tax identification number (TIN) and bank account, and is directly responsible for compliance with IRS and state reporting and disclosure requirements. Any organization that provides receipts to donors stating that their gift is a charitable tax-deductible donation must be approved by IRS as a 501(c)(3) tax-exempt organization. It is the organization's responsibility to know and comply with all state and federal laws.

There are several ways to approach being tax-exempt, having a TIN, or choosing whether or not to accept donations. The recommended approach is for all booster auxiliary organizations to apply for nonprofit tax-exempt status through the Internal Revenue Service (IRS) and State of California. Preparing constitutions, bylaws, articles of incorporation, budgets and projections are already part of the process of obtaining school entity approval. Taking the next step and completing the federal and state forms is not much more difficult.

IRS Form SS-4, Application for Employer Identification Number, may be submitted over the telephone after it is filled out. Instructions are available at www.irs.gov/pub/irs-pdf/iss4.pdf, and a form is available at www.irs.gov/pub/irs-pdf/fss4.pdf.

Regardless of whether it intends to file for nonprofit status, a booster auxiliary organization that will receive $5,000 or more in annual revenues or gross receipts is required to file IRS Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. This form, its instructions, and Form 872-C, are available online at www.irs.gov/charities/article/0,,id=139469,00.html.

Likewise, if the booster auxiliary organization wishes to specify contributions as tax-deductible, the most direct path to doing so is through Form 1023, which upon approval will result in the IRS issuing a determination letter that recognizes the booster auxiliary organization's 501(c)(3) nonprofit, tax-exempt status. Booster auxiliary organizations 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. Package 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, includes Form 1023, instructions for Form 1023, and Form 872-C and is available online at www.irs.gov/charities/article/0,,id=139469,00.html.

Booster auxiliary organizations must file Federal Form 990, *Return of Organization Exempt from Income Tax*, and State Form 199, *Exempt Organization Annual Information Return*, unless they do not meet the filing requirements. According to the 2014 IRS Form 990 instructions, Form 990 must be filed by an organization even if that organization has not completed Form 1023 if it has either (1) gross receipts greater than or equal to $200,000 or (2) total assets greater than or equal to $500,000 at the end of the tax year.

Information on nonprofit status can be found in Non-Profit Status Publication 557, Tax-Exempt Status for Your Organization at www.irs.gov/pub/irs-pdf/p557.pdf.

California nonprofit, tax-exempt status is similar and requires that an organization complete Form 3500, *Exemption Application*. California Forms and Instructions Form 3500 Booklet, Exemption Application

Booklet includes instructions and two copies of form 3500 and is available online at www.ftb.ca.gov/forms/2008/08_3500bk.pdf.

According to the 2014 California Franchise Tax Board Form 199 instructions, Form 199 must be filed by an organization if the organization has been granted tax-exempt status by the Franchise Tax Board, the organization is a nonexempt charitable trust as described in Internal Revenue Code section 4947(a) (1), and its gross receipts and pledges as a general guideline are greater than $50,000. California Form RRF-1, *Annual Registration Renewal Fee Report to Attorney General of California*, must be filed by every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes, regardless of whether the corporation files Form 990, unless the organization is exempt from filing. Organizations exempt from filing Form RRF-1 include governmental agencies and any charitable corporation organized and operated primarily as a religious organization, educational institution, or hospital.

Forms are available on the IRS, California Franchise Tax Board and California Attorney General's Office websites at www.irs.gov, www.ftb.ca.gov, and www.oag.ca.gov

Financial Guidelines

Booster auxiliary organizations are responsible for ensuring that proper internal controls exist for all of their financial activities. In accordance with its bylaws, each booster auxiliary organization should elect a treasurer who is assigned responsibility for recording, documenting and organizing all financial activities.

As do ASBs that exercise the best practices contained in this guide, booster auxiliary organizations should adhere to sound business practices and maintain an adequate system of controls. These include, but are not limited to, the following:

Financial statements and treasury (See Chapter 7)

- The treasurer or designated officer should prepare monthly financial statements that are presented to the organization along with a copy of the most current bank statement and reconciliation. Financial statements may include cash receipts, cash disbursements, checking account beginning and ending balances, balance sheets, income statements and other relevant items.
- A budget should be developed at the beginning of the year to project expected revenues and expenses, and should be revised as needed.
- An auditor who is independent of the treasurer should be appointed and should report directly to the booster auxiliary organization board. The auditor should review all of the financial records, journals, check registers, receipts, invoices, bank statements, and other financial information at least annually.

Cash receipts and bank reconciliation (See Chapters 7 and 13)

- Prenumbered receipt books and supporting documentation.
- Preparation of duplicate deposit, cash count and fundraising forms.
- Bank deposits should be made intact and in a timely manner.
- Someone other than the individual(s) responsible for depositing funds and writing checks should perform bank reconciliations monthly.

Cash disbursements (See Chapter 18)

- Checks should require a minimum of two signatures.
- Preparation of duplicate forms such as purchase orders.

- All expenditures should be approved by the booster auxiliary organization board and the approval noted in the board meeting minutes.

Fundraising activities should be conducted for a specific goal and not simply to raise money for the organization. All fundraising activities conducted on school premises must adhere to the guidelines established by the board of education, each school's individual guidelines, and those noted in Chapter 8.

Only organizations that have scheduled fundraising activities and have obtained prior written approval from the principal/school administrator will be authorized to conduct such activities on district or school premises.

Because booster auxiliary organizations experience frequent turnover of officers and members, it is important to clearly document the activities of the organization and to establish a procedure for retaining those documents. Documents that should be retained by the organization include the following:

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

The organization should obtain a safe deposit box or similar storage facility to secure important documents.

Solicitations on School Premises

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

> During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of 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. Nothing in this section shall be construed as prohibiting the solicitation of pupils of the public school on school premises by pupils of that school for any otherwise lawful purpose.

California Education Code section 51521, also for K-12 school entities, discusses solicitations on behalf of a school. Ultimately, the school district's superintendent and governing board have complete authority over whether any such activity occurs on school district property. Thus, obtaining written permission for any such activities is of primary importance. The following are general criteria for obtaining permission:

- The purposes of the fundraising activity, which must be nonpartisan, nonpolitical, nonsectarian, and nondenominational.
- The manner in which the fundraising activity will be conducted (for example, demands made on staff time and district materials must be minimal, and the activity must not encroach on instructional time).
- Identification of the sponsors, officers and individuals participating in the fundraising activity.

- Disclosure of the identity and location of any parent organization with which the soliciting organization is affiliated or of which it is a subsidiary.

School District Employees

If a booster auxiliary organization wishes to pay for additional and/or extracurricular services, the person to provide the services must be hired through the school district's personnel department. The booster auxiliary organization will deposit funds into a district account for the proposed expenses. The funds must be sufficient to pay for the services, plus the benefits due to the employee. School employees are not employees of the booster auxiliary organization, and the booster auxiliary organization should be aware of the following:

- While serving as district employees, they have no authority to work for the booster auxiliary organization during their district work schedule. A district employee acting in his or her official capacity and during work hours may interact with booster auxiliary organization officials when this is a required part of his or her duties as a district employee.
- If a district employee would like to be employed by the booster auxiliary organization, the employee must obtain prior approval from the district's personnel department.
- Some districts that permit a district employee to also be employed by a booster auxiliary organization may require that the employee be paid through the district, with the district being reimbursed in turn by the booster auxiliary organization. The district may also require that any employee chosen to work for a booster auxiliary organization be hired and cleared for work through the district's personnel office.
- A district employee who acts in their personal capacity and on their own personal time is free to establish a booster auxiliary organization or to participate in it. The employee must ensure that participation in the booster auxiliary organization does not present a conflict of interest with their duties as a school employee. The employee should also make it clear that their participation is in their personal capacity and not in their capacity as a district employee.

Donations for Supplies, Equipment and Transportation

Booster auxiliary organizations by nature are designed to help the school and/or ASB, and such help may come in the form of donations of supplies, equipment and transportation.

Supplies

When a booster auxiliary organization wishes to give the ASB or one of its clubs money for supplies, the district should purchase the supplies in accordance with district purchasing guidelines and statutory laws, and the booster auxiliary organization should reimburse the district. The purchase should be carried out through the district's purchasing system by a district-designated individual who is authorized to spend the funds, with the principal's or other school administrator's approval. The purchase should be charged to a school account code, and the purchase requisition should contain the following information in bold:

- Paid by
- Booster auxiliary organization name
- Person responsible for booster club
- Billing address

The purchase should be charged to the school account code on the requisition at the time of payment, and the district office should bill the booster auxiliary organization for the cost of the supplies purchased.

Donations for Equipment Purchases

When a booster auxiliary organization wishes to donate equipment to a school, the preferred method for the transaction is the same as noted above for donation of supplies. Also as above, with the approval of the principal/school administrator, the district-designated individual authorized to spend the funds purchases the equipment through the district's purchasing system. The purchase should be charged to a school account code, and the purchase requisition should contain the following information in bold:

- Paid by
- Booster auxiliary organization name
- Person responsible for booster auxiliary organization
- Billing address

The purchase should be charged to the school account code on the requisition at the time of payment, and the district office should bill the booster auxiliary organization for the cost of the equipment purchased.

If the booster auxiliary organization wishes to purchase equipment outright and donate it to a school, the process is different. The booster auxiliary organization should notify the school administrator and the purchasing department before the equipment is ordered. Then, at a regular board meeting, the district's governing board must accept the equipment as a donation to the district.

Donations for Transportation/Field Trips

A booster auxiliary organization may donate funds to the ASB or the district for transporting students to events. A field trip request form must be completed in conjunction with the ASB and schools and then be sent to the district's transportation department. The request form should contain the following information in bold:

- Paid by
- Booster auxiliary organization name
- Person responsible for booster auxiliary organization
- Billing address

The transportation cost should be charged to the school account code on the requisition at the time of payment, and the district office should bill the booster auxiliary organization for the cost of the transportation.

Paying Stipends, Salaries and Consultants

Paying Stipends and Salaries

A booster auxiliary organization may not pay any employee of the school district an additional stipend or salary without prior approval from the district's business and/or personnel office. If the booster auxiliary organization wishes to supplement the school with additional personnel please refer to the section titled "School District Employees" earlier in this chapter.

Paying Consultants

Consultants are sometimes hired in the ordinary course of business to help with various projects as needed. Consultants are not employees; they should have their own insurance and should meet all of the qualifications to be considered a consultant. Booster auxiliary organizations should be aware of the regulations that must be followed when communicating with the ASB on this topic. Chapter 17 discusses this topic at length.