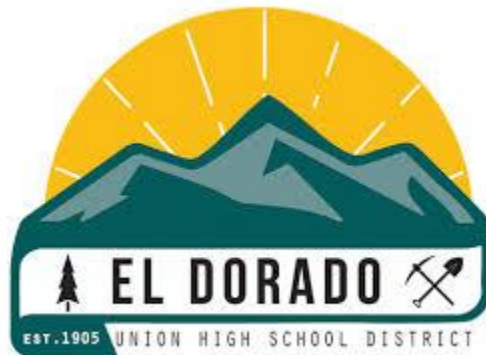


Booster Club Handbook

EL DORADO UNION HIGH SCHOOL DISTRICT



2024-25

Booster Clubs & Parent Organizations

The El Dorado Union High School District appreciates parental interest and participation in clubs organized to support extracurricular programs such as athletics, performing arts, and agriculture groups. Booster clubs and parent organizations are 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.

The funds raised by the booster club or parent organization 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. The purpose of this manual is to provide guidelines for the appropriate and efficient operation of those clubs. Samples of a booster club activity would include but are not limited to:

- Provide Financial Support through fundraising activities;
- Assist with transportation costs for field trips, athletic events, etc.;
- Host celebratory events (sober grad night, awards banquets, etc.);
- Purchase items, equipment for donation to the district;
- Provide additional coaching (educational or athletic);
- Model and promote good sportsmanship and citizenship;

Regulations Governing Booster Clubs

California 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. The code states the following:

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

To meet this statutory requirement, the El Dorado Union High School District has adopted Board Policy 1230 and accompany administrative regulations to establish specific conditions and controls for the relationship between such organizations and the district.

Booster clubs are not permitted to operate until final approval is received from the EDUHSD Board of Trustees. Authorization shall be granted for a period of up to one fiscal year, beginning July 1st and ending on June 30th, but may be revoked by the Principal or Superintendent if considered necessary. Requests for continuing authorization must be presented annually.

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, performing arts, agricultural, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and the District Board of Trustees 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 District Board of Trustees and administration have, and must 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 or designee 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 school principal or site designee. 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 or designee if considered necessary for cause. 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 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.**

ALL Booster Clubs are Required to:

1. Complete and file an application with the site principal to form or renew a booster club. Applications will be submitted to the Board of Trustees for approval per Board Policy 1230. Booster clubs must be reauthorized by the Board of Trustees every year and the principal may revoke with cause.
2. Each officer must submit a signed acknowledgement form (See Forms)
3. Complete a Hold Harmless Agreement (see Forms)

4. Submit a copy of annual financial statements to the Board of Trustees at the end of the fiscal year (June Board Meeting). Mid-Year financial statements will be due to the Board of Trustees at the January Board meeting.
5. Be in compliance with all District Policies and Regulations as well as all state and federal laws.
6. The District, Principal or site designee 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 El Dorado Union High School District, school or ASB.
2. Booster clubs are not legal components of the El Dorado Union High School District and must have their own tax identification number; they are NOT allowed to use the school or District tax identification numbers.
3. Booster clubs are responsible for maintaining their own tax-exempt status, accounting, financial records and income tax reporting to both the federal and state government.
4. Booster clubs must not engage in “political campaign activity” due to their charitable nonprofit tax status. IRS regulations mandate that the charitable nonprofit will lose its tax-exempt status.
5. Booster clubs must not co-mingle their funds with ASB or district funds.
6. Booster clubs must maintain a seller’s permit is selling merchandise or goods, because booster clubs and parent organizations are not sales tax exempt. See California Department of Tax and Fee Administration.
7. Booster clubs must carry their own liability insurance in an amount equal to or exceeding the minimum determined by the district.
8. Booster clubs must submit a Certificate of Liability from their insurance company and a provide a Hold Harmless Agreement.
9. Submit to the Board of Trustees, mid-year and end of year financial statements.
10. Booster clubs must have their own bank account separate from the district and/or ASB.
11. Booster clubs are authorized to operate for a period of one fiscal year with renewals granted by the Board of Trustees.
12. Fundraising activities at any school site are under the control of the school administrator.
13. Any rules and regulations developed for the club organization must conform to the law, the Board of Trustee’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 or assets to another non-profit organization, e.g., the booster club’s school site, the ASB or the district.
15. If a booster club decides to operate a bingo or raffle activity, California Penal Code Sections 320.5 and 326.5 regulate these events.
16. 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.

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 principal or 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.

ALL Booster Clubs must have their own Tax Identification Number

Booster clubs are not legal components of the El Dorado Union High School District or any of the schools that fall within its jurisdiction. Each booster club must have its own tax identification number (TIN). Booster clubs should apply for nonprofit status through the Internal Revenue Service (IRS) and the State of California.

IRS Form SS-4, Application for Employer Identification Number, may be submitted over the telephone after it is filled out. For your convenience, a blank SS-4 Form is attached.

Regardless of whether the booster club intends to file for nonprofit status, the booster club 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 (c)(3) of the Internal Revenue Code.

Likewise, if the booster club 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 club's (c)(3) nonprofit, tax-exempt status. Booster clubs cannot legally furnish donors with receipts for a charitable tax deduction donation unless they have obtained this type of determination letter from the IRS.

California nonprofit, tax-exempt status is similar and requires the completion of Form 3500, Exemption Application.

A complete set of instructions and fill-in forms are available on the IRS and California Franchise Tax Board Websites at www.irs.gov and <http://ftb.ca.gov>.

Booster clubs are encouraged to contact the IRS and the Franchise Tax Board in order to obtain a tax-exempt status for their organization. State and Federal forms and further information can be found at the references listed below.

FEDERAL TAX-EXEMPT STATUS

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>

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

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

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

Organizations **not** filing a 501 (c)(3) 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. Booster clubs are responsible for all tax filings related to their club’s fundraising programs.

Additional IRS Tax information can be found at: <https://www.irs.gov/charities-non-profits>

Note: Upon approval, the IRS will issue a determination letter that recognized 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.

CALIFORNIA TAX-EXEMPT STATUS

Tax-Exempt Status – State

To apply for California tax-exempt status, use for 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>

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

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

Sales and Use 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 boost 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 Department of Tax and Fee Administration at <http://www.cdtfa.ca.gov> or call 1-800-400-7115. Information can also be found on the following web-sites:

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

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

Banking Information

Booster clubs must have their own bank accounts. Co-mingling of booster 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 its literature (refer to page 3 “Naming 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 on 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 the booster club maintain Crime Coverage or a Fidelity Insurance Bond in an amount enough to cover total booster cash assets.

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

www.boosterclubs.org

www.rvnuccio.com

The certificate of Insurance must indicate the El Dorado Union High 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 additional insured) will be required. Any questions relating to insurance requirements should be directed to the District’s Asst. Superintendent of Business Services.

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 Trustees. 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 policy and procedures to be followed by booster clubs operating within the El Dorado Union High 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 statement 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.

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 of Trustee 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 Trustees of the District.

When a booster club wishes to give the ASB or one of its club's funds 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 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 fund raiser 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.

Gifts and Awards

Student and parent gifts to the 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.

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.

Relationship 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 the District.

Hiring Request and Payment of Salaries

Booster clubs may wish to pay for additional "District employees" to assist with school sports and/or activities. With advanced approval from the principal, this is allowable for a booster club to do.

See: Booster Stipend Process

Booster Stipend Process

Please Note: Prior to anyone working and receiving any stipend (coaching, volunteer, etc.), whether district-paid or booster-paid, the individual must be cleared through the Human Resources office.

Once the clearance process is completed, a memo and a check must be sent to the District Office as indicated below:

1. All checks need to be sent to the Personnel Technician in Human Resources, who receives them and takes them to Business Services to receipt them in.
 - a. The accompanying memo should be addressed to the Superintendent's Office, indicating who the check is from, what the check is for (donation), and who the check is being submitted for.
 - i. If more than one individual will be paid out of the check, the individual amounts must also be designated next to the name of the intended recipient.
 - ii. The memo should also "cc" Bob Whittenberg, Assistant Superintendent - Business Services and Debbie Gomes, Personnel Technician (HR);
2. The copy of the memo sent to Human Resources will initiate the generation of a payment voucher.
 - a. Human Resources will send the payment voucher to the appropriate site administrator in order to obtain both the payee's signature as well as an administrator's signature (AD or Principal). The payment voucher with original signatures will then need to be returned to the Personnel Technician in Human Resources for final processing and subsequent submission to payroll for payment on the next supplemental payroll.
 - b. The completed payment vouchers need to be returned prior to the 20th of the month (for example November) to be paid on the 10th of the subsequent month (December).

Please be aware that along with mandatory employee paid taxes, there are salary driven costs associated with paying a stipend to an individual. The amount of the salary driven costs will be deducted from the amount of the check submitted.

In order to determine the amount of money that needs to be remitted to the District to provide payment for services one must multiply the "gross amount" of the stipend by the appropriate percentage as indicated below:

For 2023/2024

Certificated STRS member (CLASSIC) – 1.22023%

Certificated STRS member (PEPRA) – 1.02923%

Classified PERS member – 1.09123%

Non STRS/PERS member – 1.09123%

For questions regarding this process, please contact Debbie Gomes in Human Resources at (530) 622-5081, ext. 7228, or dgomes@eduhd.net.

Use of School Facilities

El Dorado Union High School District is pleased to announce a new online facility request and rental system designed to provide a positive user experience for all. With the new system, reservation requests can be submitted easily and will be handled more efficiently. Renters will be able to access photos and descriptions, get estimated quotes and pay online.

In partnering with Facilitron, El Dorado Union High School District has launched custom facility use sites for the district and each school – allowing requests to be submitted at any time. You can view and request all district facilities at <https://www.facilitron.com/eduhisd95667>.

Although the process of requesting/approval/management of facility use is now digital, what's implemented on Facilitron, remains the same as dictated by El Dorado Union High School District's board policies on facility use. The purpose of this new system is to replace the paper process for submitting a facility use request, keep in mind the availability calendar on Facilitron is not a live representation of the school site's real time availability - The District's administrative staff makes final decisions on all facility use requests.

Facilitron will assist with the set-up of organization and user accounts along with verification of non-profit status (if applicable). Facilitron will also collect payment and proof of insurance (certificate of insurance) on El Dorado Union High School District's behalf. Payments can be submitted conveniently on Facilitron. Payment options include major credit cards, checks, ACH/eCheck and PayPal. Proof of insurance (certificate of insurance) can also be conveniently uploaded into the system, and verified through Facilitron.

The only way to request use of a District facility is by creating a Facilitron account and submitting a request online. Should your organization require and/or desire the use of District facilities (for a meeting or other purpose), please visit the school site's webpage for Facility Use Application and Agreement. Additional insurance and fees may be required. In addition to the guidelines in the Facility Use Agreement, all renters of District facilities are expected to strictly adhere to El Dorado County, California, and Federal guidelines in place as of the date of the facility use.

If you need any assistance setting up an account and/or in submitting a facility, use request, you can contact Facilitron directly at support@facilitron.com or by calling them at 800-272-2962 extension 1.

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

Fundraising

In accordance with Education Code 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 or site designee a list of tentative fundraising events that each organization proposes to hold that year. Amendments to the scheduled fundraising events should be submitted three weeks prior to the event. The principal or site designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program. No fundraising activities can begin until the booster club obtains approval from the principal or site designee.

The following are guidelines for booster clubs fundraising activities within the El Dorado Union High 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 by the 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 student groups 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 the El Dorado Union High School District.
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 51520 (a) 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 the charitable purposes by an act of Congress or under the laws of the state, the purpose of the solicitation is non partisan and charitable, and the solicitation has been approved by the county board of education or by the governing board of the 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 regulation 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 the first priority. Be aware that snack bars are subject to inspection by the County Health Department at any time.

Bingo, 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 organization.
3. No salaries are paid with bingo proceeds.
4. There is no commingling of bingo money with any other funds.
5. The organization conducting the bingo game 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 non-profit 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. The registration period during which a booster club may conduct raffles is September 1 through August 31. A booster club must file the raffle

registration form at least 60 days before the scheduled date of the raffle in order to give registry staff sufficient time to process the form.

Please note the important restrictions on raffles:

- The booster club must be registered with the Department of Justice in the Nonprofit Raffle Program and if it conducted a raffle or raffles in a prior year, has filed all required annual reports as provided in section 320.5 of the Penal Code.
- The booster club must be in full compliance with the registration and reporting requirements for the Franchise Tax Board, Secretary of State, Internal Revenue Service, and the Attorney General's Registry of Charitable Trusts.
- 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 for booster clubs.
- Detachable tickets must have identifying numbers.
- Only adults (over the age of 18) may supervise the drawing.
- The raffle may not be conducted over the Internet.

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

Auctions

An auction is a group of items that have been donated or purchased that are then "sold" in a "live" or "silent" auction to generate donations for a specific 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

Accounting Practices and Internal Controls

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

As do ASB's that exercise good business procedures and follow attached EDUHSD Board Policies 3450 and 3452, booster clubs should adhere to sound business practices and maintain an adequate system of controls. These include but are not limited to.

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 to 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 & Carryover – Will there be 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 Statements and Treasury

- 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 approved in the minutes 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 club board. The auditor should review all of the

Cash Receipts and Bank Reconciliation

- Pre-numbered receipt books and supporting backup documentation
- Preparation of duplicate deposit, cash count and fund-raising 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

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 Board of Trustees & Principal

Booster clubs are required to submit an end-of-year audited financial statement to the Board of Trustees and the school site principal. Mid-year financial statement must be provided to the principal by January 15th of each fiscal year. The district recommends that the booster club's governing board review the organizations financial statements on a monthly basis.

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.

- Checks should require a minimum of two signatures.
- All expenditures should be approved by the booster board and the approval noted in the board meeting minutes.

Fund-raising activities should be conducted for a specific goal and not simply to raise money for the organization. All fund-raising activities conducted on school premises must adhere to the guidelines established by the EDUHSD Board of Trustees.

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 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. Keep a copy of the tape 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 verify 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:

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursement journal
- Cash receipts journal
- 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 organizations' assets
- Promote the 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 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 transactions
- Those who reconcile the transactions

1099 Requirements

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

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 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).

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.

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. Disbursement 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 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.

APPENDIX ONE

Booster Club Forms

- Application to Form a School-Connected Organization (1230-2)
- Acknowledgement of Responsibilities School-Connected Organization (1230-2b1-f)
- Fund Raising Request & Authorization (1230-f)
- Facility Use Agreements: <https://www.facilitron.com/eduhsd95667>.
- Construction, Improvements, Alterations Approval Form (F-7110)
- Volunteer's Indemnification (F-1240)
- Booster Club Hold Harmless Agreement (1230-3-f)

EL DORADO UNION HIGH SCHOOL DISTRICT
**Application to Form a School-Connected
 Organization or Foundation**

1. The parents/community member of ____ High School hereby request the formation of an approved school-connected organization, called ____.
2. **Purpose and Objectives of this Organization/Foundation:** ____
3. **Membership Requirements or Qualifications:** ____
4. **Officers of the Organization/Foundation:**

NAME	TITLE	ADDRESS	PHONE

5. **Bank where Organization's/Foundation's account will be located:** ____
6. **Names of those authorized to withdraw funds:**

7. Should the Organization/Foundation not continue or not be authorized to continue in the future, the principal shall distribute any monies remaining at the end of the school year to the school the Organization/Foundation has served.
8. Evidence of **liability insurance insuring the organization for their negligence is required** and must be provided to Business Services within 30 days after Board approval and prior to any Organization/Foundation activities. The minimum liability insurance required shall be \$1 million for each occurrence and shall stipulate that the El Dorado Union High School District (hereinafter 'District') will be notified if the insurance is canceled.
9. **Personal Liability:** Officers and adult volunteers are responsible for their own actions and activities. Their personal insurance is primary and insurance coverage provided by the District is secondary. Neither officers nor volunteers are indemnified by the District's insurance.
10. **Hold Harmless:** The Organization/Foundation shall indemnify and hold harmless the District and its officers, officials, employees, and agents from and against all claims, damages, losses, and expenses, including attorney's fees arising out of the performance of the Organization/Foundation, caused in whole or in part by any negligent act of omission of the Organization/Foundation, any volunteer, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, except when caused by the active negligence, sole negligence, or willful misconduct of the District.

WE, the parents/community members of the above-stated high school, have read the rules specified in Board Policies and Administrative Regulations 1230 and 1260 for forming and conducting this Organization/Foundation and agree to abide by them. We will submit all required documentation to the Principal/Designee of the said school who will obtain approval from the El Dorado Union High School District Board of Trustees.

X _____
 Signature of Organization/Foundation Representative

 Application Date

X _____
 Signature of Principal

 Date

X _____
 Signature of Board of Trustees President

Approval Denied

EL DORADO UNION HIGH SCHOOL DISTRICT

School-Connected Organizations/Foundations Acknowledgment of Responsibilities

PART 1: Parent / President Responsibilities

BOARD OF TRUSTEE AUTHORIZATION/APPROVAL

Please refer to: Board Policy/Administrative Regulation 1230 – *School-Connected Organizations*
 Board Policy 1260 – *Educational Foundations*
 Board Policy/Administrative Regulation 3290 – *Gifts, Grants and Bequests*

Groups desiring to be recognized as a school-connected organization/foundation shall request authorization from the Board of Trustees. The constitution and bylaws must be written in a manner that guarantees the provisions and guidelines as required in Parts 1, 2, and 3 of this document. Authorizations shall be renewed each year unless the superintendent/designee recommends the authorization be revoked. Requests for authorization as a school-connected organization/foundation shall contain:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Completed <i>Application to Form a School-Connected Organization or Foundation</i> (Form F-1230-2 attached) 	
<ul style="list-style-type: none"> ▪ Constitution and bylaws 	
<ul style="list-style-type: none"> ▪ Completed Acknowledgment of Responsibilities, Parts 1, 2, and 3, initialed and signed as indicated. 	

Personal Liability: Officers and adult volunteers are responsible for their own actions and activities. Their personal insurance is primary and insurance coverage provided by the District is secondary. Neither officers nor volunteers are indemnified by the District's insurance.

Hold Harmless: The Organization/Foundation shall indemnify and hold harmless the District and its officers, officials, employees, and agents from and against all claims, damages, losses, and expenses, including attorney's fees arising out of the performance of the Organization/Foundation, caused in whole or in part by any negligent act of omission of the Organization/Foundation, any volunteer, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, except when caused by the active negligence, sole negligence, or willful misconduct of the District.

The information requested above shall be provided to the district's Business Office for submittal to the Board of Trustees for approval.

COMMUNICATION AND RECOGNITION

A school-connected organization and school principal or designee prior to the beginning of each school year shall establish the following criteria and guidelines to ensure smooth interaction between the school and the organization:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ The organization will work with the principal or designee to establish the current year goals for the organization and present them to the principal. 	
<ul style="list-style-type: none"> ▪ The organization will annually provide to the principal the names, addresses, and telephone numbers of organization officers. 	
<ul style="list-style-type: none"> ▪ The organization will inform its officers and adult volunteers that they are responsible for their actions and activities. Their personal insurance is primary and insurance coverage provided by the El Dorado Union High School District (EDUHSD) is secondary. 	
<ul style="list-style-type: none"> ▪ Parent/guardian clubs shall not hire district employees. However, donations to the district can be made along with a request that a position or stipend be funded. In such cases, the district shall follow its policies, employee contracts, and procedures to fill such a position. 	

School-Connected Organizations/Foundations Acknowledgment of Responsibilities

ORGANIZATION AND ROLE OF SCHOOL-CONNECTED ORGANIZATIONS

A school-connected organization or group will be organized to ensure adherence to the following guidelines:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ The organization or group will be a nonprofit association and meet all legal requirements with the appropriate governmental agency(s), including obtaining its own nonprofit tax identification number. 	
<ul style="list-style-type: none"> ▪ The property of the organization or group is irrevocably dedicated to charitable purposes, and no part of their net income or assets shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person. 	
<ul style="list-style-type: none"> ▪ On dissolution of the organization or group, assets remaining after provision for, or payment of all debts and liabilities, will be distributed to the school they have served for distribution by the principal. If the school is not in existence at such time, then to the EDUHSD. 	
<ul style="list-style-type: none"> ▪ All gifts, grants, and bequests shall become district property upon acceptance by the Board of Trustees. 	
<ul style="list-style-type: none"> ▪ The organization or group will develop bylaws from which the organization or group outlines the following: <ul style="list-style-type: none"> a. Officers, their roles (description of job duties), and means of selecting. (Officers are not indemnified by the EDUHSD's insurance.) b. Purpose(s) of the organization or group. c. Manner in which the organization or group will function and interact with the district. 	
<ul style="list-style-type: none"> ▪ The organization or group will follow the guidelines laid out in Title IX: <ul style="list-style-type: none"> a. Encourage support to all students, independent of activity or gender. b. Not accept donations in violation of Title IX Regulations. c. Provide support to all school groups in a fair and equitable manner. 	
<ul style="list-style-type: none"> ▪ The organization or group will establish a system of fiscal controls to govern the administration of the budget and the collection and expenditure of funds. 	
<ul style="list-style-type: none"> ▪ All expenditures should be approved by the officers of the organization at a regularly scheduled meeting and listed in the meeting minutes. 	
<ul style="list-style-type: none"> ▪ The organization shall provide to the superintendent or designee an annual financial statement of all expenditures and income generated from fund-raiser events under the guidelines of the administrative regulations. 	
<ul style="list-style-type: none"> ▪ The superintendent or designee will receive the financial statements on an annual basis. 	
<ul style="list-style-type: none"> ▪ School-connected organizations automatically grant the district the right to audit their financial records at any time, either by district personnel or by a CPA, at the district's discretion. 	
<ul style="list-style-type: none"> ▪ The funds of the school-connected organization must never be commingled with the student body funds or any other funds of the district. 	
<ul style="list-style-type: none"> ▪ All advertising materials that become a fixture on school grounds shall receive prior approval by the principal or designee. 	

EVENTS PROCEDURES APPROVAL

All events shall:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Receive authorization from the principal. 	
<ul style="list-style-type: none"> ▪ Be noted on the school calendar, following proper procedures for placement on the calendar. 	
<ul style="list-style-type: none"> ▪ Have announcements of events and related parent/guardian permission slips that clearly indicate the activity or event is sponsored by the organization, not by the school or district. 	

School-Connected Organizations/Foundations

Acknowledgment of Responsibilities

FUND-RAISING PROCEDURES APPROVAL

All fund-raising shall:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Complete a <i>Fund-raising Request and Authorization</i> form. (Form 1230 attached) 	
<ul style="list-style-type: none"> ▪ Submit completed Form 1230 to the site principal for review and approval or denial. The principal may request additional information. 	
<ul style="list-style-type: none"> ▪ Receive authorization from the principal. 	
<ul style="list-style-type: none"> ▪ Have announcements of fund-raising events and related activities that clearly indicate the activity or event is sponsored by the organization, not by the school or district. 	

CAPITAL IMPROVEMENT PROJECTS

A brief summary of the steps necessary before construction of a facility improvement project is as follows:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Complete the <i>Construction Improvement Alteration Approval</i> form and obtain all required signatures. 	
<ul style="list-style-type: none"> ▪ Obtain conceptual approval from the Board of Trustees for capital projects with a value of \$5,000 or more. 	
<ul style="list-style-type: none"> ▪ Identify project funding. Funding must be secured in an escrow account prior to commencing construction activities. For projects under \$15,000, funds may, at the district’s discretion, be deposited with the EDUHSD. <ul style="list-style-type: none"> ▶ The amount of secured funding will be the estimated cost of construction (prepared by a professional school construction estimator) plus a 15% contingency. ▶ The district may also require the organization to provide funding for ongoing operation and maintenance costs. 	
<ul style="list-style-type: none"> ▪ Develop a community information process which will allow opportunity for input and comment and will be brought to the Board of Trustees as part of the approval process. 	
<ul style="list-style-type: none"> ▪ When all planning activities are complete, obtain Board of Trustee formal approval of the project. 	
<ul style="list-style-type: none"> ▪ Obtain Division of the State Architect (“DSA”) approval of the working drawings, if required. 	
<ul style="list-style-type: none"> ▪ Adhere to all requirements of the Public Contract Code, if required (e.g., payment of prevailing wages, competitive bidding procedures, Labor Compliance requirements, etc.). 	
<ul style="list-style-type: none"> ▪ Adhere to all regulatory agency requirements. 	
<ul style="list-style-type: none"> ▪ Labor and Material Payment Bond and Faithful Performance Bond, each in the amount equal to 100 percent of the project amount from an admitted surety company may be required by the district depending on the size of the project and the adequacy of alternate security provided to the district. 	
<ul style="list-style-type: none"> ▪ Projects will require liability insurance in a form and in amounts approved by the district naming the district as an additional insured. District may waive insurance requirements for small projects not involving work by a licensed contractor. 	
<ul style="list-style-type: none"> ▪ Coordinate construction with the facilities director/designee and school principal. 	
<ul style="list-style-type: none"> ▪ If the project is not completed as scheduled, the district reserves the right to use funds from the escrow account to complete the project. 	
<ul style="list-style-type: none"> ▪ Upon completion, the Capital Improvement shall be submitted to the Board of Trustees for acceptance as a donation per BP 3290. 	
<ul style="list-style-type: none"> ▪ If the capital project is not constructed, the governing Board of the organization may reallocate the funds to a different use following Board of Trustee approval. 	
NOTE: Oak Ridge High School has additional restrictions on facility improvement projects that must comply with the NOA Mitigation Work Plan. This will require the appropriate district and El Dorado County Air Quality Management District (“AQMD”) approvals.	

School-Connected Organizations/Foundations

Acknowledgment of Responsibilities

Please refer to: Board Policy/Administrative Regulation 1230 – *School-Connected Organizations*
Board Policy 1260 – *Educational Foundations*
Board Policy/Administrative Regulation 3290 – *Gifts, Grants and Bequests*

Acknowledged and Accepted:

**Organization/
Foundation:**

By:

Signature

Date:

Print Name:

Title:

School:

By:

Signature

Date:

Print Name:

Title:

F 1230-2B1 6/11/24

School-Connected Organizations/Foundations

Acknowledgment of Responsibilities

PART 2: Principal Responsibilities

In addition to the responsibilities outlined below, it is the principal’s responsibility to ensure that the Parent/President’s Responsibilities (Part 1) and the School Personnel Responsibilities (Part 3) have been adhered to.

COMMUNICATION AND RECOGNITION

Please refer to: Board Policy/Administrative Regulation 1230 – *School-Connected Organizations*
 Board Policy 1260 – *Educational Foundations*
 Board Policy/Administrative Regulation 3290 – *Gifts, Grants and Bequests*

A school-connected organization and school principal or designee prior to the beginning of each school year shall establish the following criteria and guidelines to ensure smooth interaction between the school and the organization:

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Obtain a copy of the minutes of the Board meeting approving the organization prior to permitting any school-connected organization/foundation activities. 	
<ul style="list-style-type: none"> ▪ The principal or designee will advise the organization on needs of the school or activity for which services or support may be provided. 	
<ul style="list-style-type: none"> ▪ The principal or designee will provide to the organization the names, addresses, and telephone numbers of the principal and the school administrator(s) who will serve as advisor to the organization. 	
<ul style="list-style-type: none"> ▪ Authorizations shall be renewed each year. The superintendent may recommend that authorizations be revoked by the Board of Trustees if the superintendent/designee considers that necessary. 	
<ul style="list-style-type: none"> ▪ The principal or designee will explain how the school calendar of activities operates, who must be contacted to place events on the calendar, and when and how events are placed on the calendar. 	
<ul style="list-style-type: none"> ▪ The principal or designee will explain school regulations on the use of facilities. 	
<ul style="list-style-type: none"> ▪ The principal or designee will explain state, school, and district rules and regulations related to fund-raising when the school day, school event, school personnel, or high school students are involved. 	
<ul style="list-style-type: none"> ▪ The principal or designee will explain that: <ul style="list-style-type: none"> a. School-connected organization funds and accounts are to be kept completely separate from student body accounts. (<i>Education Code Sections 48930-48937</i>) b. School personnel are not to serve as officers in the organization. c. School personnel are not to sign organization bank accounts or invoices. 	
<ul style="list-style-type: none"> ▪ The principal or designee will explain the procedure to be followed for approving student trips. 	

EVENTS APPROVAL

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ The principal or designee shall explain that announcements of events and related parent/guardian permission slips shall clearly indicate that the activity or event is sponsored by the parent/guardian organization, not by the school or district. 	

F1230-2B1 6/12/24

School-Connected Organizations/Foundations Acknowledgment of Responsibilities

FUND-RAISING APPROVAL

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ The principal shall approve all fund-raising events: <ul style="list-style-type: none"> a. Occurring during the school day. b. Occurring at a school event and requiring district personnel. c. Occurring at a district facility. d. When the school organizes student assistance. e. When school property or equipment is used. f. When a school name is used or there is implied association with a school or the district. 	
<ul style="list-style-type: none"> ▪ The principal shall review all plans for fund-raising prior to the occurrence of the event. 	
<ul style="list-style-type: none"> ▪ The principal shall: <ul style="list-style-type: none"> a. Evaluate the fund-raising proposal as it relates to: <ul style="list-style-type: none"> 1. positive effects of the proposal to the program, school, district, or community. 2. applicable legislative statutes, Board policy, and school rules. 3. approval may be granted on a yearly basis only. b. Report to the superintendent and Board or Trustees approved fund-raising proposals on an annual basis. c. The organization shall provide detailed accounting of income and expenditures generated under the guidelines of these administrative regulations. The superintendent or designee will receive the accounting on a bi-annual basis. 	

CAPITAL IMPROVEMENT PROJECTS

The principal shall work with the district facilities director and the organization to ensure that the following requirements have been met prior to commencing any construction project.

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Complete the Construction Improvement Alteration Approval Form and obtain all required signatures. 	
<ul style="list-style-type: none"> ▪ Obtain conceptual approval from the Board of Trustees for capital projects with a value of \$5,000 or more. 	
<ul style="list-style-type: none"> ▪ Identify project funding. Funding must be secured in an escrow account prior to commencing construction activities. For projects under \$15,000, funds may, at the district's discretion, be deposited with the EDUHSD. <ul style="list-style-type: none"> ▶ The amount of secured funding will be the estimated cost of construction (prepared by a professional school construction estimator) plus a 15% contingency. ▶ The district may also require the organization to provide funding for ongoing operation and maintenance costs. 	
<ul style="list-style-type: none"> ▪ Develop a community information process which will allow opportunity for input and comment and will be brought to the Board of Trustees as part of the approval process. 	
<ul style="list-style-type: none"> ▪ When all planning activities are complete, obtain Board of Trustee formal approval of the project. 	
<ul style="list-style-type: none"> ▪ Obtain the Division of the State Architect ("DSA") approval of the working drawings, if required. 	
<ul style="list-style-type: none"> ▪ Adhere to all requirements of the Public Contract Code, if required (e.g., payment of prevailing wages, competitive bidding procedures, Labor Compliance requirements, etc.). 	
<ul style="list-style-type: none"> ▪ Adhere to all regulatory agency requirements. 	
<ul style="list-style-type: none"> ▪ Labor and Material Payment Bond and Faithful Performance Bond, each in the amount equal to one hundred percent (100%) of the project amount from an admitted surety company may be required by the district depending on the size of the project and the adequacy of alternate security provided to the district. 	
<ul style="list-style-type: none"> ▪ Projects will require liability insurance in a form and in amounts approved by the district naming the district as an additional insured. The District may waive insurance requirements for small projects not involving work by a licensed contractor. 	

School-Connected Organizations/Foundations Acknowledgment of Responsibilities

CHECKLIST ITEM	INITIAL
<ul style="list-style-type: none"> ▪ Coordinate construction with the Facilities Director or designee and school principal. 	
<ul style="list-style-type: none"> ▪ If the project is not completed as scheduled, the district reserves the right to use funds from the escrow account to complete the project. 	
<ul style="list-style-type: none"> ▪ Upon completion, the Capital Improvement shall be submitted to the Board for acceptance as a donation per BP 3290. 	
<ul style="list-style-type: none"> ▪ If the capital project is not constructed, the governing Board of the organization may reallocate the funds to a different use following Board of Trustee approval. 	
<p>NOTE: Oak Ridge High School has additional restrictions on facility improvement projects that must comply with the NOA Mitigation Work Plan. This will require the appropriate district and El Dorado County Air Quality Management District ("AQMD") approvals.</p>	

Please refer to: Board Policy/Administrative Regulation 1230 – *School-Connected Organizations*
 Board Policy 1260 – *Educational Foundations*
 Board Policy/Administrative Regulation 3290 – *Gifts, Grants and Bequests*

In addition to the responsibilities outlined above, it is the principal's responsibility to ensure that the Parent/President's Responsibilities (Part 1) and the School Personnel Responsibilities (Part 3) have been adhered to.

Acknowledged and Accepted:

School: _____

By: _____ Date: _____
Signature

Print Name: _____ Title: _____

F1230-2B1 6/12/24

School-Connected Organizations/Foundations Acknowledgment of Responsibilities

PART 3: School Personnel Responsibilities

Please refer to: Board Policy/Administrative Regulation 1230 – *School-Connected Organizations*
Board Policy 1260 – *Educational Foundations*
Board Policy/Administrative Regulation 3290 – *Gifts, Grants and Bequests*

School personnel are to use the following guidelines when advisors are working with school-connected organizations:

CHECKLIST ITEM	INITIAL
▪ School personnel are to serve in an advisory status to the organization.	
▪ The advisor shall provide an administratively approved list of services or support projects from which the organization may wish to provide services or support. This list should not include basic operational needs for the school or activity. The organization may choose to provide services other than those presented by the school advisor with the approval of the principal.	
▪ School personnel are not to serve as organization officers, sign on organization banking accounts, invoices, or purchase authorizations.	

Acknowledged and Accepted:

School: _____

By: _____ Date: _____
Signature

Print Name: _____ Title: _____

F1230-2B1

EL DORADO UNION HIGH SCHOOL DISTRICT

SCHOOL SUPPORT ORGANIZATION

Fund-Raising Request and Authorization

School:
Applicant Organization:
Starting Date:
Address:
Requested By:
Faculty Advisor/ School Coach Name:
Address:

Date:
Phone:
Finishing Date:
Delivery Date:
Phone:
Office Held:

Purpose of fund-raiser (attach additional sheet if necessary):

Is fund-raiser in school? [] No [] Yes Is fund-raiser in community? [] No [] Yes

Description of fund-raiser (attach additional sheet if necessary):

Is a product being sold? [] No [] Yes If so, what is being sold?

Which account or organization will funds be deposited into?

Estimated income: \$ Estimated expenditure: \$

Authorization Holder agrees to indemnify and save harmless the El Dorado Union High School District, its officers, agents, and employees, and against any and all claims, demands, and causes of action that may be made or brought against the School District, its officers, agents, and employees, caused by, arising out of, or in any way connected with the use by Authorization Holder of the El Dorado Union High School District facility or the exercise of the privilege herein granted.

Role of the Faculty Advisor/School Coach:

When a school supported organization holds a fundraiser it is the responsibility of the Faculty Advisor/School Coach to manage the fundraiser and ensure that all district and school policies and procedures are followed. Please ensure that the points below are maintained:

- The Faculty Advisor/Coach should be present during all fundraisers.
The Faculty Advisor/Coach is responsible for any cash boxes that are checked out.
The Faculty Advisor/Coach is responsible for assuring that all funds and inventory are accounted for.

SIGNED (Faculty Advisor/School Coach): X Date:

SIGNED (Athletic Director if sport team): X Date:

TO BE COMPLETED BY SCHOOL PERSONNEL

Special Instructions:

Principal: Date:

[] APPROVED [] DENIED

F 1230 6/12/24

Construction, Improvements, Alterations Approval

SCHOOL SITE	DATE
REQUESTED BY	PHONE
ORGANIZATION	

Detailed description and location of project (attach school map showing exact location):

ESTIMATED COST \$ _____ FUNDING SOURCE _____

Detailed description of **required district support to complete and maintain project**:

Requestor's Signature: _____ **X** _____

This project is **not** permitted to proceed until all parties have reviewed and signed off with their approval. This form will be reviewed, approved, and then returned to the requesting party / person(s) with notice to proceed and/or reasons for denial given.

<i>Athletic Director/Program Director</i> X	<i>Date:</i>
<i>Site Plant Supervisor</i> X	<i>Date:</i>
<i>Site Principal / Administrator</i> X	<i>Date:</i>
<i>Director, Maintenance & Operations</i> X	<i>Date:</i>
<i>Director, Facilities</i> X	<i>Date:</i>
_____ X	<i>Date:</i>

F 7110 6/12/2024

NOTECA DETAILED DIAGRAM/ILLUSTRATION OF PROPOSED PROJECT MUST BE ATTACHED

F Approval to proceed as proposed (any changes or modification MUST be approved)

Guidelines to Completing Form 7110

CAPITAL IMPROVEMENT PROJECTS (AR 1230, ' 5.3)

An organization planning to donate a capital improvement project shall:

- § Complete the Districts Construction Improvement Alteration Approval Form 7110 and obtain all required signatures.
- § Obtain conceptual approval from the Board of Trustees for capital projects with a value of \$5,000 or more.
- § Identify project funding. Funding must be secured in an escrow account prior to commencing construction activities or for projects under \$15,000, funds may, at the District's discretion, be deposited with the El Dorado Union High School District.
 1. The amount of secured funding will be the estimated cost of construction (prepared by a professional school construction estimator) plus a 15% contingency.
 2. The District may also require the Organization/Foundation to provide funding for ongoing operation and maintenance costs.
- § Develop a community information process which will allow opportunity for input and comment and will be brought to the Board of Trustees as part of the approval process.
- § When all planning activities are complete, obtain Board of Trustees formal approval of the project.
- § Obtain the Division of State Architect (DSA) approval of the working drawings, if required.
- § Adhere to all requirements of the Public Contract Code, if required, e.g., payment of prevailing wages, competitive bidding procedures, Labor Compliance requirements, etc.
- § Adhere to all regulatory agency requirements.
- § Labor and Material Payment Bond and faithful Performance Bond, each in the amount equal to one hundred percent (100%) of the project amount from an admitted surety company may be required by the District depending on the size of the project and the adequacy of alternate security provided to the District.
- § Projects will require liability insurance in a form and in amounts approved by the District naming the District as additional insured. District may waive insurance requirements for small projects not involving work by a licensed contractor.
- § Coordinate construction with the Facilities Director, or designee, and school principal.
- § If the project is not completed as scheduled, the District reserves the right to use funds from the escrow account to complete the project.
- § Upon completion, the capital improvement shall be submitted to the Board of Trustees for acceptance as a donation per Board Policy 3290.
- § If the capital project is not constructed, the governing Board of the Organization/Foundation may reallocate the funds to a different use following District Board of Trustee approval.

F 7110 6/12/2024

NOTECA DETAILED DIAGRAM/ILLUSTRATION OF PROPOSED PROJECT MUST BE ATTACHED

Volunteer's Indemnification

I, _____, agree to indemnify and hold harmless
(print name)

the El Dorado Union High School District, its agents and employees; and the governing board of the district from any and all claims, actions, damages, or judgments, including costs and attorney's fees, arising out of my acts or omissions as a result of my volunteer work or visit to properties under the jurisdiction of the said district.

This agreement shall remain in effect until June 30 of the current school year.

X _____
Signature Date

School: _____

F1240 6/12/24

EL DORADO UNION HIGH SCHOOL DISTRICT

20__ - __ Booster Club Hold Harmless Agreement

Booster clubs and its officers or operators will agree to indemnify, defend, and hold harmless the El Dorado Union High School District, and its officers, officials, employees and agents from 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 person, 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 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, and its officers, officials, employees and agents, and shall pay or satisfy any such claim, demand, liability or judgement rendered against the District, and its officers, officials, employees and agents in any action, suit or other proceeding arising out of the booster activities.

ACKNOWLEDGED BY BOOSTER CLUB PRESIDENT:

Signature: _____

Printed Name: _____

Date: _____

APPENDIX TWO

QUICK TIPS

Quick Tips

- Approved booster club applications are valid for up to one year and requests for renewal shall be presented to the school principal annually for submission to the Board of Trustees. Booster clubs may be dissolved, with cause, upon the request of the site administrator or Board of Trustees and all revenues must be distributed based on the booster club bylaws. If bylaws do not state distribution of funds upon dissolution of club, the site principal will determine which school organization will receive the funds.
- Booster clubs must prepare and adopt a constitution and bylaws that conform to the Board of Trustees policies and regulations and the school site's rules and procedures. All booster club 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.
- Booster club officers should be elected according to the structure and process defined in the bylaws.
- Booster clubs are not legal components of the school district. Each booster club should have its own tax identification number (TIN); booster clubs are not allowed to use the school district's tax identification number in any way.
- District officials may require booster clubs 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 non-profit status.
- Booster clubs are responsible for their own tax status, accounting and financial records and must make their own arrangements for an audit if it is needed. The booster club is not audited as part of the district's own annual financial audit.
- The district has the express right to review and/or audit booster club's financial statements to ensure the clubs' financial integrity. Failure to comply with the Board of Trustees request to review financial statements may result in cancellation of a booster club's status.
- Any profits from fund-raising activities that are not spent for a booster club's non-profit exempt purpose cannot be returned directly to members or their families.
- No booster club or program may impose a mandatory player fee as a precondition for participation as it violates the free schools guarantee of the California Constitution and the prohibition against school fees as contained in the Title 5, Section 350 of the California Code of Regulations.
- Booster club funds should never be commingled with Student Body funds.
- Booster clubs cannot directly pay for district employees. Booster paid coaches salaries must go through the district and must be paid by the payroll department.
- Coaches must not sign checks for booster purchases. A coach must not be a signed on a booster club account.
- All expenditures should be approved by the booster board and the approval noted in the board minutes.

- Someone other than the individual(s) responsible for depositing the funds and writing checks should perform bank reconciliation monthly.
- Booster clubs may donate funds directly to the district or ASB.
- A booster club's ability to use school facilities is regulated by California Education Code 38130-38139, known as the Civic Center Act. Fund-raising and booster run events (such as car washed and tournaments) occurring on District property are directly under the control of school authorities, such as the site administrator, and must be approved by the site administrator prior to any activity. The approval process requires the completion of a Use of Facilities application submitted through Facilitron.
- If a booster club is advertising a booster event, all advertisements shall indicate "This is a booster-sponsored event." No site logos shall be used. No EDUHSD emails or phones shall be listed as contact information.
- If the booster club is having a fund-raising event using EDUHSD facilities, and there is an admission charge to attend the event, the booster club will pay the Board of Trustees per the approved schedule of facilities fees. In addition, there may be custodial fees if a custodian is needed to assist for the event, or additional charges for utilities may apply.
- The booster club must carry its own liability insurance in an amount equal to or exceeding a minimum determined by the school entity.
- In case the booster dissolves or terminates, the booster club's constitution should provide for the distribution of any excess funds to another non-profit organization, the ASB or the district.
- Do not attempt any facility improvement project without filling out a Construction, Improvements, Alterations Approval Form (F7110) and receiving EDUHSD approval.

EL DORADO UNION HIGH SCHOOL DISTRICT
Booster Club Manual
Acknowledgement Form
2024-2025

As an elected officer to a booster club operating withing the El Dorado Union High School District, I certify that I have read the 2024-2025 El Dorado Union High School District Booster Club Manual. I understand the procedures outlined in this manual and will adhere to its instructions, At any time 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 statues 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 Club Name: _____

Office Held: _____

Maintain a copy of this manual for your reference.

Please return this signed receipt form to the school site administrator.