SAN MARINO UNIFIED SCHOOL DISTRICT

BOOSTER CLUB HANDBOOK

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BOOSTER CLUB HANDBOOK
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San Marino Unified School District
BOOSTER CLUB
HANDBOOK

The San Marino Unified School District Booster Handbook has been developed to assist all Booster Clubs, as authorized by the San Marino Unified School District Board of Education, to establish quality fundraising programs that are a reflection of the high caliber groups, clubs, and teams that they support, within the District's guidelines and policies. The roles that the District's Booster Clubs play are particularly important for the financial support of the schools' programs, specifically the Visual Performing Arts programs and Athletics. The purpose of this handbook is to provide guidelines and resources for Booster Clubs in their role and their relationship with the District and the school sites.

OVERVIEW

Booster Clubs are established to provide additional financial resources and donations support to the schools and its students. These groups are not legally considered a part of the San Marino Unified School District. Each Booster Club is responsible for its own accounting and tax accounting.

PURPOSE

The primary role of a Booster Club is to enrich students' participation in extracurricular activities through fundraising events and activities.

SCOPE OF AUTHORITY

Booster Clubs do not have the authority to direct the duties of District employees nor provide influence on District hiring decisions. In accordance with Board Policy 1230, Booster Clubs shall not hire or employee District Employees, Coaches, Advisors, Consultants, etc. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with inter-school programs are under the jurisdiction of the Schools and the San Marino Unified School District. For more information on the District's Use of Facilities Policy, please reference Board Policy 1330 and/or contact the Facilities Coordinator in Maintenance and Operations at 626-299-7000, ext. 1260 or facilities@smusd.us.

PRIORITIES

Booster Clubs shall establish priorities before making financial commitments or obligations relative to supporting their booster club organization. In establishing Booster Club priorities, careful consideration shall be given to the level of support required from each family. Booster Clubs shall consider the priorities of the entire group before embarking on large commitments of resources and students' participation cannot be contingent upon receipt of donations to the Booster Club. Please reference the section titled Fees and Charges for more information.

DEFINITION OF RESPONSIBILITIES

Booster Club

The Booster Club works together with the Coach/Advisor and coordinator for the benefit of all students. Regular communication with the Coaches/Advisors and school administration should be established. All guidelines presented in this manual should be adhered to.

The Coach/Advisor

The role of the Coach/Advisor is to work together with the Booster Club toward common, agreed upon, student-focused goals. In addition, the Coach/Advisor should receive monthly financial reports and Booster Club meeting minutes.

Athletics Directors

The role of the Athletics Director is to communicate and provide a copy of the District's Booster Handbook, as well as any other general operating guidelines to all coaches, assistants, teachers and Booster Club members prior to the start of each school year.

Principals and Assistant Principals

The role of the Principal and the Assistant Principals is to provide Booster Clubs with information and resources on District policies and procedures as they relate to Booster Club activities. The Principal and the Assistant Principals have the ultimate responsibility for all fundraising activities and programs at the school site.

Assistant Superintendents

The role of the Assistant Superintendents is to provide guidance and training for Booster Club officers and school site administrator and staff. In addition, disputes not resolved at the site level will be directed to the District Office.

District Resources and Support

The District Office will provide school site administrators with information and guidance for Booster Clubs in the areas of Accounting, Human Resources, Use of Facilities, Insurance, School Sponsored Activities and Field Trips, and Student Fees and Charges. For information on the District's policy and procedures for school sponsored activities and events, as well as field trips, please reference Board Policy 6153 and the District's procedures for one-day trips and overnight/out-of-state and out-of-country school-sponsored activities and field trips.

BOOSTER CLUB BASICS

Formation and Application Process

To promote good governance, persons who wish to form a Booster Club in support of the school must submit a formal application that has the endorsement of a coach, teacher, or other faculty member of that school who agrees to serve as the Club Advisor to the Principal and Superintendent or his designee. San Marino High School has two authorized Booster Clubs: SMHS Friends of VAPA Inc., and San Marino High School Titan Athletic Boosters. Both of the SMHS booster clubs consist of and include members representing various athletic teams and/or visual and performing arts groups. Specifically, the Titan Athletic Booster Club is the only recognized booster club for SMHS athletic teams. All teams, coaches and parent supporters must work through the Titan Athletic Booster Club for fund-raising activities and booster-sponsored activities. Note: Booster clubs are separate and apart from community groups, such as Titan Mercury Wrestling and San Marino Community Athletics Association (SMCAA).

The normal cycle for operation in forming a Booster Club is as follows:

1. Booster Club is formed
2. A bank account is established
3. Internal controls are established
4. A budget is prepared

All Booster Clubs must submit an Annual Application, to the Superintendent or his designee, prior to the start of each new school year. Each application must have the following documentation attached:

1. Booster Club Constitution and By-Laws
2. 501(c)(3) Non-Profit Exemption letter
3. Annual Financial Statement from the prior school year
4. Proposed Budget for the current school year
5. Certificate of Insurance

Booster Club Annual Applications and supporting documentation shall be submitted to the Superintendent or designee for approval. The Application will then be submittal to the Board of Education. Approval by the District's Board of Education is required for a District Booster Club to be official recognized. Absent such approval, a Booster Club cannot raise funds or organize activities on behalf of or in support of the School's programs and/or activities.

For further details regarding the application process for Booster Clubs and school-associated organizations, see District Board Policy 1230.

Booster Club Constitution

Booster Clubs must prepare and adopt a Booster Club Constitution and Bylaws. This document should clearly state all of the policies and rules for governance of the organization for the Booster Club. A set of Bylaws that identifies operational parameters is also an important component of a club. At a minimum, the Constitution and/or Bylaws must include:

1. Background information on the organization
2. The name of the organization
3. The purpose of the organization
4. The type of activities that the club will conduct
5. The membership requirements for the organization, including the eligibility requirements
6. How the constitution is amended
7. Information on the officers and meetings
8. The titles and terms of office of the officers
9. The duties of the officers
10. How officers are elected
11. The time, frequency, and place for meetings
12. Financial information
13. How and when the budget is prepared
14. How expenses are approved
15. Who will monitor the budget
16. How remaining assets will be dispersed if the Booster Club disbands

Maintaining Records

Booster Club records are the history of what occurred during the school and/or fiscal year. As in any business, Booster Clubs must maintain business records in accordance with all applicable laws and

regulations. It is recommended that the Booster Club maintain a binder containing all records including, but not limited to: a roster of parents representing individual sports teams or visual performing arts groups, agendas, minutes, correspondence, financial statements, annual reports, copies of all checks and receipts, tax returns, federal and state filings an exemptions.

Establishing the Bank Account

Booster Clubs, at a minimum, must establish a checking account at a local bank. Required information is as follows: name of bank where funds will be deposited, the number of signatures required to withdraw funds and the names of those persons authorized to withdraw funds from the account.

Bank Account Management

The bank accounts must be held in the name of the Booster Club and not in the name of any individual or school site. These bank accounts are for the exclusive use of the Booster Club and the officers of the Booster Club shall ensure that all funds are deposited into these accounts. All accounts shall require a minimum of two signatures of non-related adults. All checks written shall require two signatures of non-related adults. Booster Club funds may not be co-mingled with any member's personal accounts and/or any other organization's accounts. Specifically, each booster club shall maintain records by sports team and/or visual performing arts group and provide the teams or groups with monthly account deposits, transactions and balance information.

No SMUSD employee, including Coaches/Advisors, may have signature rights or authorization over the accounts. No SMUSD employee may collect or receive funds on behalf of the Booster Club or receive salary and benefit payments directly from the Booster Club.

Non-Profit Status 501(c)(3)

Individuals and businesses that wish to donate to the Booster Club may require documentation from you regarding your non-profit status. Booster Clubs are to be considered non-profit for the purpose of tax-deductible donations purposes only if they are able to verify its status as a 501(c)(3) exempt organization.

Submitting Tax Forms

Booster Clubs that are 501(c)(3) exempt are required to file federal and state income tax returns annually. Fees and penalties are the sole responsibility of the Booster Club.

Minutes of Meetings

Because there is a formal process of governance for organized groups, the Booster Club must prepare and maintain a record of each meeting. The meeting minutes serve as the record of each meeting and demonstrate that the organization has followed the policies and procedures. Copies of meeting minutes shall be provided to the school site administrators.

Best Practices for Meeting Minutes

At a minimum, the following information should be documented in the meeting minutes:

1. Name of the Booster Club holding the meeting

2. Date, time and place of the meeting
3. Names of those in attendance or an attached sign-in sheet
4. What was discussed during the meeting
5. What actions were taken during the meeting, e.g., the budget was amended or the expenses were approved
6. The results of any votes taken, including who made a motion and who seconded the motion
7. Notice of the date, time and place of the next meeting
8. Name and title of the person who prepared the minutes

At the next regularly scheduled meeting, review and approve the minutes of the previous meeting. The Secretary should maintain a binder of all of the approved minutes for the school year.

Booster Club Insurance

Booster Clubs are required to provide the District with a Certificate of General Liability Insurance endorsing the District as a named Additional Insured for a minimum of $1,000,000 per occurrence/ $3,000,000 aggregate for Booster Club sponsored events. Additionally, all transportation services and/or drivers must provide the school with a certificate of insurance and/or proof of insurance at required coverage levels. Transportation services must also have an agreement for services with the District.

Booster Clubs must attach their Certificate of General Liability Insurance and Additional Insured endorsements to the Booster Club Annual Application. They are required to provide Certificates of General Liability Insurance for their activities at venues other than the District's schools or grounds. The Booster Club must inform the venue that the event is not District or school-sponsored.

Use of Facilities

All use of District Facilities must comply with District's policies and procedures (Board Policy 1330). For all Booster Club-sponsored events or activities held on District property, a completed Application for Use of Facilities must be submitted in accordance with the District's procedures and operating systems. For information on use of District facilities please contact the District's Facilities Coordinator at: facilities@smusd.us.

Annual Financial Statements

An Annual Audited Financial Statement shall be provided to the membership and the individual teams or groups represented as part of the overall Booster Club at end of every school year. A copy of the Booster Club's Annual Audited Financial Statements shall be submitted along with the Booster Club Annual Application to the Superintendent or his designee as part of their annual re-authorization for the following year.

BUDGETING

Overview of Budget Planning

A budget is a financial plan. It allows the organization to estimate at the beginning of the school year

where it will be, in financial terms, at the end of the year. Budgets are usually prepared for a one-year period. The budget allows the organization to determine if it will raise enough funds during the year to cover the anticipated expenses.

Budget Development Monitoring and Communications

Each Booster Club shall carefully list and estimate income from its proposed income-producing activities for the year, as well as its proposed expenditures for the year. The estimated expenditures shall not exceed the income estimate plus the beginning balance. The Booster Club's annual budget shall be shared with all members and reviewed with the school site administrators, as it relates to planned events and activities.

RECEIPT MANAGEMENT AND PROCEDURES

Receipts

The Booster Club Treasurer shall provide a receipt for all funds belonging to the Booster Club and keep a receipt book log. The receipt shall show the name of the vendor, contractor or ; the date received; the purpose for which money is paid; the amount; the event that generated the funds; and the person receiving the money. There may be events for which receipts are not practical, at which time pre-numbered tickets or cash register tapes, which supply cumulative readings, may be used.

All money collected by the organization shall be turned over as soon as possible to the Treasurer or Accountant of the Booster Club.

Cash may not be used to make purchases, pay invoices or pay for services. All cash should be counted and submitted to the Booster Club Treasurer for deposit directly into the Booster Club's bank account.

If the Booster Club sells tickets for an event, the tickets must be handled as cash. All tickets should be numbered and recorded on a Ticket Inventory Form.

Goods and tickets, ordered or sold, and cash received shall be reconciled for each activity by someone independent, other than the Coach/Advisor. Coaches/Advisors may not accept money (cash, checks, etc.), credit card information or distribute tickets on behalf of the Booster Club or directly from parents or community members.

Deposits

All funds received by the Booster Club shall be deposited directly into the appropriate Booster Club account, in the bank designated by the Club. A deposit recap should be submitted to the Treasurer or Accountant at the end of each fund raiser by the event chairperson.

Checks returned by the bank for insufficient funds, a closed account, or any other reason, shall be charged to the appropriate Booster Club account. Immediate and reasonable attempts must be made to collect cash from the maker of a returned check. A returned check is surrendered to the maker only when cash is received to replace it. Replacement checks are not acceptable, and the returned check is not to be re-deposited (bank charges are incurred). If the check is collected upon, then the same fund is credited.

DISBURSEMENT MANAGEMENT AND PROCEDURES

Internal Controls

In general, the internal controls over cash disbursements should ensure that:

1. All disbursements are for items that were included in the budget
2. All disbursements are for items that were authorized by the member groups within each Booster Club are recorded in the minutes.
3. The Treasurer or Accountant only pays for goods that were authorized and received.
4. The Treasurer or Accountant maintains adequate records of all expenses.

Internal Controls that Apply

Booster Club members should never pay for an expense out of cash collected from a fund-raising event; all of the cash must remain intact for deposit. This ensures that the Treasurer can perform a complete reconciliation of the fund-raising event.

The following items are general internal controls for cash disbursements:

1. No goods or services are to be ordered in the name of the school or the District. Goods and services used for the Booster Club's purposes should be ordered under the Booster Club name.
2. All disbursements of money belonging to the Booster Club require a valid invoice or receipt.
3. All disbursements of money belonging to the Booster Club shall be made by check drawn against the bank authorized as a depository. A minimum of two signatures of non-related adults shall be required on all checks written.
4. All school-sponsored group field trips and travel shall be arranged through a certified travel agency (such as Titan Travel) or tour company with the prior authorization of the School Principal or his/her administrative designee. The San Marino Unified School District's policies for school-sponsored field trips are outlined in Board Policy 6153. Copies of the District's procedures for school-sponsored field trips are included in the Appendix section of this handbook.

Prohibited Expenditures

Activities intended for the personal benefit of members of the Booster Club or any District employee or contractors are prohibited, including the following:

1. Any form of direct compensation or payment to District employees.
2. Purchase of supplies and equipment which are the responsibility of the school and/or District.
3. Articles for the personal use of District employees.
4. Gifts, loans, credit for District employees or others.
5. Contributions to charitable organizations, other than San Marino School District or its schools.

Proceeds collected for all Booster Club activities and events are intended and shall be used to support the school and the groups and programs represented by the Booster Club.

Change Fund

A change fund is normally established for a period of time, for a specific purpose or activity, and solely for the purpose of making change. When the purpose is completed, the funds must be returned, in full, for deposit in the bank account. The deposit must be recorded and documented in

writing. Under no circumstances may expenditures be made from the change fund.

BANK RECONCILIATIONS

Overview

Timely and accurate bank account reconciliations and reviews are two of the fundamental cornerstones of prudent business practices. Each Booster Club will have at least one bank account and receive monthly statements.

Best Practices for Bank Account Management and Reconciliation

The Booster Club should ensure that the bank statement is reconciled within three weeks of the time the statement arrives. The Booster Club should compare the bank statement and the checkbook or general ledger to the bank reconciliation. The Advisor should initial and date the bank reconciliation as evidence that the reconciliation was reviewed. The Treasurer provides monthly reports on bank account balances. This report is entered into the organization minutes.

FUNDRAISING

Fundraising Events

For fundraising events, the Principal or designee shall pre-approve materials, performances and publications. Any program, fundraiser or other activity planned by the Booster Club shall only be permitted if properly scheduled with the Principal or designee and will not conflict with the school's or District's master calendars.

Booster Clubs must comply with the District's Advertising and Promotion Board Policy 1325.

A "Use of School Facilities Application" for all fundraisers held on school grounds and/or District property must be submitted. For information, please contact the District's Facilities Coordinator, at: facilities@smusd.us or 626-299-7000, ext. 1260.

All informational materials publicizing the event or activity must contain the following verbiage: **"This information is provided as a service to (school name) families; these events & programs are not sponsored or endorsed by the San Marino Unified School District."**

Coordinating Fundraising Events

Booster Clubs must request approval for all fundraising activities. Education Code 51520 prohibits teachers or others from solicitations during the school day or one hour before or after school unless the solicitation is for a charitable organization or an organization under the control of the District.

Penal Code 319-329 Lotteries, raffles and bingo. For information check with the Office of the Attorney General, http://oag.ca.gov/charities/raffles. Penal Code 326.5 Authorizes bingo games that are run by charitable organizations but states, "No minors shall be allowed to participate in any bingo game."

Donations and Student Fees

Although Booster Clubs are separate 501(c)3 organizations and considered separate organizations, because they are affiliated with the San Marino Unified School District and its schools, booster clubs must follow the same general guidelines for student fees and school donations. For information on

the District's policies governing fees and charges, please reference Board Policy 3290, included in the Appendix section of this handbook. It is important that Booster Clubs also provide parents and students information on fees and charges and disclaimers in accordance with Education Code regulations.

Specifically, Education Codes 49010 and 49011 state the following: " No student shall be required to pay a fee, deposit, or other charge for his/her participation in an educational activity which constitutes a fundamental part of the District's educational program, including curricular and extracurricular activities.

All supplies, materials and equipment needed to participate in educational activities shall be provided to students free of charge. The District and District schools shall not establish a two-tier educational system based on the payment of fee or purchase of additional supplies, nor shall course credit or privileges related to educational activity be offered to students in exchange for money or donations of goods or services. Communications provided to parents/guardians and students in planning for a Booster Club sponsored event shall include a disclaimer statement, indicating that no student shall be denied participation due to lack of funds or the ability to pay for the activity, event or field trip.

Examples of Authorized Student Fees are as follows:

1. Fees for field trips and excursions in connection with courses of instruction or school related social, educational, cultural, athletic, or school band activities, as long as no student is prevented from making the field trip or excursion because of lack of sufficient funds.
2. Charges for required medical and accident insurance for athletic team members, so long as there is a waiver for financial hardship.
3. Charges for standardized physical education attire of a particular color and design, but the school may not mandate that the attire be purchased from the school and no physical education grade of a student may be impacted based on the failure to wear standardized apparel "arising from circumstances beyond the control" of the student.
4. Fees for school camp or outdoor science programs, so long as no student is denied the opportunity to participate because of nonpayment of the fee.

For any questions related to student fees and charges and/or donations for Booster Club sponsored events, please contact the San Marino Unified School District Business Office.

Employees and Consultants

Booster Clubs are prohibited from providing any form of direct or indirect compensation to District employees. In certain circumstances, with prior District authorizations, Booster Clubs may provide donations to the District for some services on behalf of the program (i.e., additional coaches, instructors, advisors or consultants.)

District Employees

District employees who perform extra duties for a Booster Club organization shall be paid for such extra duties as employees through the San Marino Unified School District. The Booster Club or organization will be responsible for the full cost of the employee's salary and benefit costs associated with the extra duty assignment. The Booster Club will be provided with the cost of such services and they shall reimburse the District for the full cost of all all extra duty assignment and payment to current District employees.

Game officials, who are assigned by the California Interscholastic Federation (CIF) for District schools shall be paid as independent contractors. The District will provide game officials with a IRS 1099 form for tax purposes on an annual basis.

Volunteers

Volunteers, who will be working directly with students, must receive the Department of Justice fingerprint screening clearance.

EQUIPMENT PURCHASES AND MANAGEMENT

Equipment Ownership Options

When a Booster Club purchases equipment, the equipment is the property of the organization. The Booster Club may donate the equipment to the District. For all donated equipment, the District will assume the responsibility for maintaining and repairing the equipment.

Inventory Practices

If the District accepts donated equipment, the District will place a tag on the equipment identifying it as District property. The equipment marking is done with electronic bar coding at the District's Warehouse. If the Booster Club retains the ownership of the equipment, it should ensure that the equipment is marked and identified as Booster Club equipment.

In addition, the Booster Club should maintain a list of all equipment that it owns. This list should include the date the property was purchased, the purchase price, and the club that made the purchase. Once a year, the Treasurer should take a physical inventory of the equipment and verify that all items on the list of Booster Club owned equipment are still at the School Site. When equipment that is owned by the Booster Club is sold, the Treasurer should credit the proceeds of the sale to the Booster Club account that originally purchased the item and remove the item from the equipment inventory records.

Donations

There is a significant and practical difference between a donation to the District rather than the Booster Club. Donations to the school/District are designated for use at a specific school site, for a specific program, and or student activities. Donations may be made in the form of a check, money order or credit cards under certain pre-approved circumstances and programs (i.e., Infosnap).

Donations to District for Specific School Site or Program

If the donation is made to the District for a particular school site, program or activity, the Principal remits the donation to the District. The District's Accounting Department deposits the funds into the County Treasury and records the revenue as a donation for that School Site and/or specific department program or sports team. The Booster Clubs will remit regular budget and expenditure reports to all coaches and school site administrators. For funds deposited at the District level, groups and teams shall not be allowed to expend more than the balance in their account unless there is pre-approval based on special circumstances received from the School Principal or his/her designee.

Donations of Equipment

If a donation of equipment is made to the District, the School or a program, the Principal or site administrator must submit information to the Superintendent's Office for review and consideration prior to approval and receipt of the donated item(s). Only equipment that is approved will be maintained and repaired by the District and covered by District insurance. Equipment that is not donated and approved will remain the property of the Booster Club.

The District's recommendation is that if a Booster Club desires to purchase new equipment for a school site, program or activity, that the Booster Club coordinate with the District, School Site, program or activity in advance so that the District purchases the equipment and the Booster Club reimburses the District for the cost.

Branding

All San Marino Unified School District school organizations are to follow the approved San Marino High School and Huntington Middle School Branding logos and color requirements as approved by the School/District. For more information on Branding, please contact the School Office.

Capital Projects

If a Booster Club desires to fund-raise for a facilities improvement project and/or equipment that is intended to be affixed to District buildings or facilities, then the Booster Club must follow the District's Capital Projects Request procedures. Information on the District's capital projects request procedures can be found on the District website at: SMUSD Capital Projects Request Form.

In accordance with SB854, all public works projects, regardless of funding source, must comply with the Department of Industrial Relations regulations. All work on District property must be coordinated, managed and performed by District maintenance employees and/or District pre-qualified contractors. Booster Clubs shall not contract, coordinate, or perform work on school grounds.

It is imperative that fundraising not commence prior to seeking approval from the Board of Education for the concept and proposed plan. If the project requires architectural and engineering plans and specifications, the Booster Club will provide this information along with the Capital Projects Request form, bid proposals and any other pertinent information. All projects must follow District and state guidelines as they relate to contracts, contractor requirements and bidding for public work projects in accordance with the Public Contracts Code and California Education Code. A copy of the Capital Projects Request form can be found on the District's website.

It is our goal that the San Marino USD Booster Club Handbook will be a useful tool for booster clubs and their membership. The District is fortunate to have such supportive parents and a community that truly believes in investing in their children's success. The information included in the Appendix section includes various District forms and information that will be useful to booster clubs.

For further questions regarding booster clubs, please contact the School Principal or his/her designee or the District Business Office at (626) 299-7000, ext. 1390.

APPENDIX

BOOSTER CLUB RESOURCES