



BOOSTER CLUB HANDBOOK



Conejo Valley Unified School District

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Dear Booster Executive Board and Members,

On behalf of Conejo Valley Unified School District (CVUSD), we would like to thank you for volunteering your time and service to an organization which enhances the experiences offered to our students. CVUSD recognizes that the management of a booster club can be challenging at times. Every CVUSD booster club is an independent, non-profit organization which must abide by all applicable federal, state, and local laws.

These guidelines are provided as a tool for parents/guardians and community members involved with booster clubs. They contain pertinent information required to start or continue an authorized school-connected organization within our district. While these guidelines comply with the District's Board Policies and California law.

We hope that you find these guidelines useful. If you have any questions, please contact the site Principal of your school for more information. Thank you for investing your time and energy into supporting our deserving students!

Sincerely,

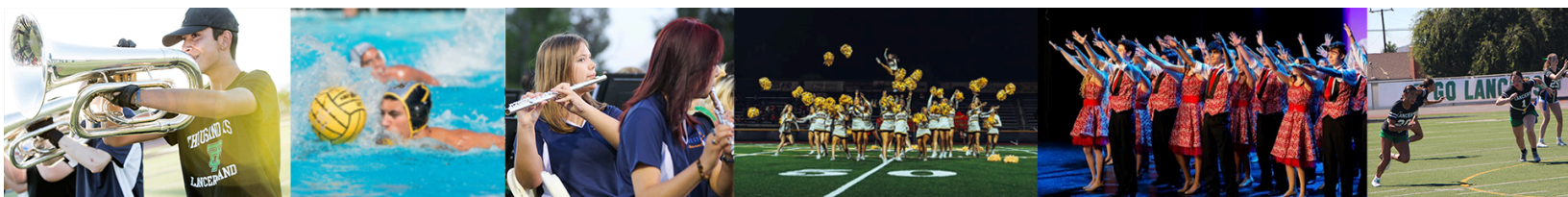
Mr. Kenneth Loo
Assistant Superintendent, Instructional Services
Conejo Valley Unified School District

What is a Booster Club?

Booster clubs provide financial support and assistance to help achieve the common goals of the booster club and school programs. They are formed to support specific school athletics and activities for the benefit of students.

Booster clubs are not legal components of the school district. They are their own non-profit school connected organization. Booster clubs are responsible for their own formation, governance, accounting, tax returns and insurance liabilities.

Booster clubs are not to be confused with Associated Student Body (ASB) organizations. The main difference is that ASB's are composed of and are governed by the students. The ASB finance office, club advisors, and students must follow the procedures set by the school district. Booster clubs should serve as supplementary support to the school programs, with all fundraising activities and operations being provided by parents and other adult community members.



Alternatives to Forming a Booster Club

Establishing and maintaining a booster club can be complicated and require significant volunteer time and effort. If you are only looking to perform a single fundraiser or only intend to operate for a short period of time, it may not be worthwhile to go through the organizational process of starting a new non-profit organization.

There are alternatives to starting a new booster club. You may want to consider some of the following options:

- Many schools already have an existing PTA/PTO organization in which you can volunteer.
- You may want to partner with an existing PTA/PTO organization to perform fundraising activities for your desired purpose and have the PTA/PTO donate funds to the school.
- You may want to volunteer at the school to help fundraise at school-sponsored fundraising events under the direction of the Principal.
- If there is an existing ASB club that is run by students, you may be able to volunteer to help the ASB with their fundraising activities, working with the Club Advisor or Coach.
- If your main intent is to provide a monetary donation, the school site is equipped to accept donations from outside parties. You may direct the donation for a specific purpose; this is called a restricted donation. All restricted donations are subject to review and acceptance by the Board of Education. If the donation is specified for a facilities or technology improvement, the district will need to review the donation in order to ensure that the item will integrate with existing technology and/or that the facility upgrade can be completed as per the state of California architecture requirements.

Part 1 – Formation of the Booster Club

Step 1 – Preliminary Approval from Site Administration

The very first step in forming a booster club includes reaching out to the school site Assistant Principal to express your desire to form a school-connected organization and to provide some preliminary information as to the purpose of the club. It is possible that there may be an existing Booster Club that is addressing a similar purpose. If that is the case, it is much easier to partner with an existing organization than it is to create and maintain a new organization.

Step 2 – File Articles of Incorporation

Articles of Incorporation are required to be filed with the State of California. Instructions and fillable PDF Articles of Incorporation can be found on the California Secretary of State website at:

[Forms | California Secretary of State](#)

Select the option for “Articles of Incorporation- Nonprofit Corporation- Public Benefit”. Follow the instructions and file the Articles of Incorporation accordingly.

Step 3 – Elect a Executive Board

Advertise that a Booster club for the sport or activities is being formed and take names of interested parents for Executive Board positions.

Schedule a meeting, on the school campus, to vote in the Executive Board. Make sure that the attendees and voting are recorded in meeting minutes.

Step 4 - Draft and Adopt Bylaws and Constitution

Minimum Elements of a Constitution and By-Laws (examples can be obtained from the Assistant Principal at your school site)

A constitution should minimally include the following elements:

1. Name and purpose of the organization
2. Membership (i.e., how membership is determined)
3. Executive Board or Officers
 - a. Positions and duties of each position defined
 - b. Elections, qualifications, and term limitations (including officer resignations and impeachments)
4. Method of amendments to the constitution
5. Adoptions or ratification of constitution and any subsequent amendments
6. The composition and membership of committees
7. Finances
8. Meeting schedule

Step 5 - Obtaining Tax Exempt Status

Booster clubs are not legal components of a school district. Each organization must have its own tax identification number, own bank account, and is directly responsible for compliance with IRS and state reporting and disclosure requirements. Organizations who provide receipts to donors as a “charitable tax deductible donation” must be officially approved by the IRS as a 501(c)(3) tax-exempt organization. It is the organization’s responsibility to be both knowledgeable and compliant with all state and federal laws.

Booster and parent groups are encouraged to contact the Internal Revenue Service and the Franchise Tax Board in order to obtain a tax-exempt status for their organization.

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

State and Federal forms and further information can be found at the following Web sites:

Tax Identification Number

Form SS-4, “Application for Employer Identification Number”

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

Fill-in form: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

Non-Profit Status

Publication 557, “Tax-Exempt Status for Your Organization”

<http://www.irs.gov/pub/irs-pdf/p557.pdf>

Package 1023, “Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code” Includes fill-in form 1023, instructions for form 1023, and form 872-C: <http://www.irs.gov/charities/article/0,,id=139469,00.html>

Form 8718, “User Fee For Exempt Organization”

<http://www.irs.gov/pub/irs-pdf/f8718.pdf>

California Forms and Instructions Form 3500 Booklet, “Exemption Application Booklet” Includes instructions and two copies of form 3500.

http://www.ftb.ca.gov/forms/2008/08_3500bk.pdf

Consult Tax Tips Pamphlet No. 18, “Sales and Use Tax Guide for Volunteer and Nonprofit Fundraising Organizations” to determine what may and may not be taxable. <http://www.boe.ca.gov/pdf/pub18.pdf>

Step 6- Open a Bank Account

The booster club Board will need to take action in a regular board meeting to open a bank account. The motion/action should indicate which banking organization, who the authorized signers will be, and require a minimum of two signatures. The action should also indicate if the Board authorizes anyone to be issued a debit card or prohibits it. In general, debit cards are discouraged and credit cards prohibited as they are high risk for fraudulent transactions and embezzlement. Once this action is documented in the board minutes, contact the banking organization to find out the requirements for opening an account.

Many banks will require copies of Articles of Incorporation, bylaws, EIN, proof of 501 ©3 status, and minutes. Each banking entity is different and may have different requirements. Complete the banking requirements and obtain checks for the checking account so operations may commence.

Step 7 – Obtain Liability Insurance

Documentation with requirements for insurance limits and processes are listed under the Resource Page.

Step 8 – Application for School and District Approval

Once the organization is officially formed, complete the CVUSD Authorization application and instructions included in the exhibits of this handbook. Submit the packet to the school site Assistant Principal. If approved, authorization is valid for a period of one calendar year (January 1-December 31). The application must be updated and re-submitted to the school each school year for re-authorization. CVUSD retains the right to revoke authorization for any reason. Once you have received final approval from CVUSD, you may commence fundraising and other operational activities.



PART II – Operating a Booster Club

Fundraising Activities and Advertisement CVUSD Administrative Regulation [1230](#)

In accordance with Education Code Section 51521, programs, fundraisers or other activities sponsored by booster clubs must be authorized and conducted according to local board policy, local and state laws, and school rules. As part of the authorization and reauthorization process, each booster club shall submit to the principal or designee a list of the fundraising events that each organization proposes to hold that year. The principal or designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program.

The following are guidelines for booster/parent organizations fundraising activities within Conejo Valley Unified School District:

1. Use of the districts'/schools' name in fundraising activities should be approved by the school principal or designee and will comply with district policies and state law.
2. Students shall not be involved in fundraising activities except as volunteers for the booster organization and in accordance with California Education Code 51520, which limits solicitation of pupils on campus during the instructional day.
3. All booster funds are collected and maintained by the organization. The district's tax identification number cannot and will not be used. No booster funds shall be kept in ASB accounts.

On Campus Fundraisers - USE OF SCHOOL FACILITIES - All Parent Support Organizations and School-Connected (Non-Profit) Organizations

1. Auctions, displays, or gift baskets that include alcoholic beverage, drug, tobacco or controlled substances or the use, possession or promise of such products is not permitted on CVUSD property at any time. (Business and Professional Code section 25608) All silent auction items must not conflict with existing State law, board policies, administrative regulations, or any rules of the sponsoring school.
2. Auctions, displays or gift baskets that include gift cards or gift certificates to vendors whose main concentration or intent is the sale of alcohol, drug, tobacco or a controlled substance are not permitted on CVUSD property at any time.
3. Any advertisement of alcoholic, drug, tobacco or controlled substances is prohibited on both school grounds and through the use of school or District communication modes. Representations of items such as fake bottles, alcohol-themed glasses, mixes for alcoholic beverages and other related paraphernalia are not permitted.

Use of Pesticides or Herbicides on Campus

CVUSD Administrative Regulation [3514.2](#)

No pesticide or herbicide may be applied by any person at any time anywhere in the district, including gardens, sports fields, or administrative sites unless it has been specifically approved and authorized in writing by the District Integrated Pest Management (IPM) Committee and by the Facilities IPM Coordinator.

Any approved application will be in accordance with District policy, state law, and applied solely by the CVUSD IPM Technician. Unauthorized spraying could lead to a facility being closed for an extended period of time.

Off Campus Fundraisers - All Parent Support Organizations and School-Connected Non-Profit) Organizations

1. School-Connected Organizations shall not advertise alcoholic, drug, tobacco or controlled substances on school grounds or through the use of school or District communication modes.
2. With the exception that is set forth in item 5, below, alcohol cannot be served at fundraising activities that are conducted off-campus at government facilities or community-owned parks or community centers if students are present. This includes evenings, weekends and holidays. Auctions, displays, or gift baskets that include alcoholic beverage, drug, tobacco or controlled substances are not permitted in these locations if students are present.
3. School-Connected organizations are permitted to offer Restaurant Nights and other events at locations that may typically serve alcohol if proprietors are properly licensed (pursuant to state and federal sale of alcohol laws).
4. School-Connected organizations are permitted to conduct silent auctions that contain alcohol, alcohol-related items such as wine glasses, wine tasting trips, gift cards to alcohol establishments when proper permits are secured from Alcohol Beverage Control (ABC) and activities are compliant.
5. Parent-Teacher Associations, Booster Clubs and other Non-Profit organizations may invite students to perform at galas and other fundraising events whereby alcohol is being legally served and or legally offered for sale under the following conditions:
 - a) The event is clearly sponsored by a School-Connected Non-Profit organization and is not a program-related activity where students are the invitees, such as student awards or recognitions;
 - b) Any serving of alcohol will be legally executed by a fully licensed establishment or vendor;
 - c) Re-sale of alcohol will be properly permitted and executed in compliance with ABS regulations;
 - d) Advertisement of such events shall not display alcohol in words, lists, photos, etc., on school grounds or through the use of school or District communication modes;
 - e) The hosting venue is not a government facility, community park, community center or school-owned property.

Opportunity Drawings

Penal Code Sections 320 and 320.5 authorize, under defined circumstances, eligible organizations to conduct opportunity drawings, which require the payment of a fee for a chance to win a prize.. Public schools are not “eligible organizations to hold raffles” but parent organizations (i.e., booster clubs) with a 501(c)(3) status are. Information on how to conduct legal opportunity drawing can be obtained by going to the California Attorney General’s Website: www.ag.ca.gov. A few basic guidelines are:

Support Personnel

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

All staff/coaches working in direct contact with students MUST be fully cleared by the Human Resources department before starting their assignment. The school site principal will receive an email from Human Resources confirming the staff members/coaches clearance. All booster club paid coaches/advisor stipends must be approved before a time sheet can be released for payment. The Booster Agreement Form must be submitted to the Athletics/ Activities office no later than:

<u>Summer Sports/Activities:</u>	The last Friday in May
<u>Fall Sports/Activities:</u>	The last Friday in August
<u>Winter Sports/Activities:</u>	The last Friday in November
<u>Spring Sports/Activities:</u>	The last Friday in February

*Note: Payments will be received by the coach/advisor the following month.

Coaches/Advisor stipends may not exceed the maximum amount allowed as set by CVUSD. See list on Resource Page.

Limitation of Liability

1. School personnel should not try to manage or direct booster clubs. Appropriate advice on use of the school's name by a booster or parent organization is recommended.
2. The school should not cause others to believe it is in charge or has any responsibility for a booster or parent organization.
3. The school should send a letter of understanding to each booster club that explains the organization is not authorized to act as an agent or represent itself as an agent of the school or district:
 - a. The same letter should clarify that booster clubs should not use district or school letterhead for carrying out its business.
 - b. The school should require the booster club to acknowledge receipt of the letter and to agree to abide by its terms.

Membership

1. Parents, community members, and staff may be members of any booster club.
2. The principal or designee shall maintain on-going communication with the organization.
3. Membership donations may be used for raising funds for specific projects for the schools, but school donations may not be a requirement of parents or students to participate in school activities.

Liability

The booster club shall not act as an agent of the district or school.

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

District liability, however, for conduct and activities of an organization established for the purpose of supporting the district may be based upon the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of district control or on the fact that the district is the beneficiary of the organization's activities.

Therefore, it is likely that a lawsuit based upon an activity of the organization will also name the district and seek a finding of joint liability. Whether the district is appropriately named or not, the district will incur legal expenses in defending the lawsuit.

A district may more effectively limit its exposure by adequately supervising and monitoring the activities of a booster club. Familiarization with applicable statutes, regulations and reporting requirements will assist the district in ensuring the proper conduct of the group's activities and therefore lessen the amount of district exposure.

Administration and Expenditure of Funds

Funds of the booster club shall not be commingled with district funds, including ASB funds.

Administration and expenditure of funds guidelines:

1. The treasurer's books and accounts shall be open to audit by a committee of members, one of which may be the principal of the school or his/her designated representative.
2. Upon dissolution of the group, all funds from that booster can be transferred to the respective school's general student body funds, or directly to other booster clubs at their school. The district office shall be advised in writing of the dissolution and transfer of funds.
3. Gifts to the student body of money or of approved materials may be made when approved by the principal or designee.

Funds raised by booster organizations are to be used to support programs; however, **no student will be required to raise funds to participate in school programs and events.** There is no "pay to play" in California schools and booster clubs cannot require parents to contribute or fundraise in order to participate in school activities. Additionally, the California Constitution provides for a free public school system. **Students cannot be charged mandatory fees or charges as it relates to K-12 education.**

Any profits from fundraising activities that are not spent for the booster club's exempt purpose **cannot be returned** to its members or families. In addition, funds shall not be deposited to the school and then directed to individual students or families. This is considered a gift of public funds and is prohibited by the California Constitution.

Financial and Accounting Requirements

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

Booster clubs should adhere to sound business practices and maintain adequate systems of control. These include, but are not limited to, the following:

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 developed at the beginning of the year to project expected revenues and expenses and should be reviewed frequently and 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 the financial records, journals, check registers, invoices, receipts, bank statements, and other financial information at least annually.

Cash Receipts and Bank Reconciliation

Use pre-numbered receipt books and maintain supporting backup documentation. Ensure preparation of duplicate deposit, cash count, and fundraising forms. Bank deposits should be made intact and in a timely manner. Someone other than the individual(s) responsible for depositing funds and writing checks should perform bank reconciliations monthly. Booster clubs are required to maintain their own bank accounts. Funds should not be commingled with personal funds and/or deposited into personal bank accounts. Cash should always be counted with two booster members present.

Cash Disbursements

Purchases should be approved in advance by the board and evidenced in the board meeting minutes. Checks should require a minimum of two signatures. Backup for the check (i.e., copy of invoice) should be provided and reviewed while the check is being signed by the appropriate check signer(s).

Audits and Audit Committee

The treasurer's books and accounts shall be open to audit by a committee of booster members. An audit of the booster club's financial records should be conducted at the conclusion of each fiscal year. The audit committee should be composed of individuals who are independent of day-to-day financial activities. Once completed, the audit committee should report to the Booster Board and general membership as to any findings or considerations discovered in the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached and implemented. All officers of the organization shall make records available as requested by the committee. As an alternative to an audit committee, an audit may be conducted by an outside private company.

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. Among the documents that should be retained by the organization are:

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

It is recommended that the organization obtain a safety deposit box or a similar storage facility to ensure security of important documents.

Termination or Dissolution of the Booster Organization

Upon dissolution of the booster organization, the organization maintains responsibility for filing all final tax returns and appropriate documentation with the State and Federal authorities to officially close the organization and cease all operations.

Booster Club Charter Bus Agreements

If a coach and a booster club request a Charter Bus instead of a regular school bus, the following procedures must be followed:

1. The booster club must approve the use of the Charter Bus and the additional cost of taking this form of transportation.
2. Site Administration will have final approval on the authorization of alternate forms of travel, including charter buses.
3. Submit a Booster Club/Charter Bus Pay Agreement form to the Athletic/Activities Office.
4. Cost Formula

School Transportation Donations will only support the standard Durham Bus services for the same trip while the Booster Club will be responsible for anything above and beyond.

The District will send the boosters an invoice of the total cost of the charter minus the school bus charge.

General Do's and Don'ts of Booster Clubs

What to do:

- Obtain tax identification number and tax-exempt status, if applicable.
- Open financial accounts under the above criteria. Maintain records for continued status.
- Create a logo and name to be used; the school or district is separate. High school or district logos should not be used without specific authorization of the Superintendent/designee; booster clubs and parent organizations have their own identity.
- Maintain relationship with principal and his/her designee for input of needs.
- Donate funds to ASB accounts for specific student teams/groups
- Consult the District Planning department prior to purchasing items that require installation or business office prior to purchasing goods or services that require ongoing maintenance contracts.
- Use the words "Recommended Donation" when communicating with your families regarding your program.
- Conduct all booster meetings and activities on your school site campus • Include the following exclusion statement on all requests for money:

California law guarantees students a public education free of charge, including extracurricular activities. Students are therefore entitled access to educational activities, and to all materials, supplies, equipment and uniforms necessary for the educational activity, without charges or security deposits. There are some narrow fee authorizations in the law, and we ask for and encourage donations to assist us in our effort to continue providing high quality courses and activities, but all donations are strictly voluntary. Please visit your CVUSD High School website for more information, and/or contact the Principal if you have any questions or concerns.

- Submit the names of booster member(s) that are running the social media for your club and register your accounts with the Assistant Principal at your site. All CVUSD social media accounts must be registered with AP of Athletics/Activities
- Advertise your club events and fundraisers on campus via: Daily Bulletin, Marquee Messages, School's Weekly Communication.

What NOT to do:

- Conduct fundraiser activities requiring students to participate.
- Co-mingle booster or parent organization funds with ASB funds.
- Represent booster or parent organization activities as those of the Conejo Valley Unified School District or one of its schools.
- Use the word "fee" on any of your communications.
- Send out invoices to families that have not donated to the program
- Inform your coach or activity advisor who has/has not submitted donations
- Try to use ASB funds to pay coaches. This will be denied.
- Issue checks payable to CASH
- Pre-sign checks

Resource Page

- [2024-2025 Booster Application REVISED](#)
- [Booster Insurance Requirements 2024-2025](#)
- [Booster Club Authorization for Payment](#)
- [CVUSD Athletics Coaches Stipends List](#)
- [CVUSD Advisors Stipends List](#)
- [Daily Bulletin Request](#) - To advertise club events to the students
- [ASB Request](#) - For posters, flyers, and other ASB assistance to your club
- [Uniform Loan Agreement](#)
- [Facilitron](#)
- [FCMAT Information for Boosters](#)



BOOSTER CLUBS HOLD HARMLESS AGREEMENT

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

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

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

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

ACKNOWLEDGED BY BOOSTER CLUB PRESIDENT:

Print Name/ Signature: _____ Date _____

