KERN HIGH SCHOOL DISTRICT

BOOSTER CLUB

HANDBOOK

2018-2019 School Year
# TABLE OF CONTENTS

## INTRODUCTION  
3

## STRUCTURE  
3

## DISTRICT APPROVAL  
3

## BOOSTER CLUB OPERATION  
4

- Establishing Priorities  
4
- Maintaining Records  
4
- Bank Accounts  
5
- Non-Profit Status 501(c)(3)  
5
- Submitting Tax Forms  
5
- Booster Club Insurance  
5
- Use of District Facilities  
5
- Annual Financial Statements  
6
- Budgeting  
6
- Receipt Management and Procedures  
6
- Disbursement Management and Procedures  
6
- Prohibited Expenditures  
7

## FUNDRAISING  
7

- Fundraising  
7
- Paying for Services of Employees  
8
- Paying for Services of Consultants  
8
- Paying for Supplies for Schools  
9
- Donations for Equipment Purchases  
9
- Donations for Transportation Field Trips  
9

## BOOSTER CLUB RESOURCES  
11

## APPENDIX  
12

1. Booster Club Application  
13
2. Required Documents for Booster Clubs  
18
3. District Board Policy and Administrative Regulation 1230: School Connected Organizations  
20
4. District Board Policy and Administrative Regulation 3260: Fees and Charges  
26
5. Education Code section 49011 Prohibited Student Fees)  
33
6. District Board Policy 3290: Gifts, Grants and Bequests  
35
7. Frequently Asked Questions Regarding Boosters & Student Fees  
38
INTRODUCTION

Thank you for your interest in operating a Booster Club (“Booster Club”) supporting the Kern High School District’s (“District”) schools and for making a difference in the lives and education of our students. A Booster Club is a community oriented organization created to support specific District and school activities for the benefit of students. While Booster Clubs are separate legal entities from the District and its schools, they work closely and cooperatively with the District and schools to achieve mutual goals for students. According to the Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference published by the Fiscal Crisis and Management Assistant Team (“FCMAT Guide”), Booster Clubs “serve an important function by connecting parents and other community members with the students’ curricular and extracurricular activities, and most districts welcome and encourage parental interest and participation.” (FCMAT Guide, p. 229.)

The purpose of this Handbook is to assist you in the approval and lawful operation of your Booster Club. For additional information, you are encouraged to review the resources in the appendix, including the FCMAT Guide as well as the Questions & Answers. The FCMAT Guide includes important guidelines regarding the organization of Booster Clubs, financial guidelines, solicitation regulations, school interaction, and many other procedures and functions. While the District generally follows the FCMAT Guide, ultimately District policies, regulations and procedures control over information in the FCMAT Guide.

STRUCTURE

Booster Clubs are separate legal entities distinct from the District and its schools. Each Booster Club is responsible for its own accounting and tax accounting. The District is not legally responsible for a Booster Club’s activities. Booster Clubs may not represent that they are affiliated with or supported by the District other than as an approved-booster club. District employees may not simultaneously serve as officers or board members for Booster Clubs.

The relationship between student organizations and booster auxiliary organizations is often confusing. Student organizations are legally considered a part of the school. For this reason, they are included in the District’s annual audit and have the benefit of the district’s tax-exempt status under the internal revenue code. All activities and fundraising events in which students primarily participate should be conducted through the ASB. This includes all student performances for which gate receipts are received and all student conducted fundraisers. Booster auxiliary organizations should supplement school programs and should conduct activities and fundraising events in which parents and other adult community members are the primary participants. (ASB Accounting Manual, Fraud Prevention Guide and Desk Reference, 230.)

DISTRICT APPROVAL

By law, a Booster Club must have the approval of the District to fundraise in the name of the District and its schools. (California Education Code section 51521.) The requirements to obtain
District approval are contained in District policy and regulation 1230. The Booster Club must (1) provide a copy of its bylaws; (2) provide a list of members with the primary responsibility for financial matters; (3) provide an annual accounting of its financial activities and status, including details concerning each significant fund raising activity conducted; (4) provide copies of all government reports within 30 days of filing; (5) maintain all financial source documents for four years, including things like bank statements, canceled checks, invoices and deposit records; and (6) consent to an audit of its operations and finances by the District.

All Booster Clubs must submit an Annual Application to the school Principal’s office prior to the start of each new school year. Each application must have the following documentation attached:

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

A copy of the application is included in the Handbook appendix. All applications must be submitted to the school site by September 1 of each year. For further details regarding the application process for Booster Clubs and school-associated organizations, see District Board Policy 1230 or contact your school site administrative office.

**BOOSTER CLUB OPERATION**

The following are some of the requirements and guidelines for operating your Booster Club. This information is intended to assist you in those operations, but does not include all of the information you might need to do so and should not be considered legal advice. For further information, you may also consult the FCMAT Guide and District policies and regulations. You may also need to consult your own legal counsel or accountant.

*Establishing Priorities*
Booster Clubs should establish clear priorities, consistent with the goals, programs and priorities of the school, team or program they support, before making financial commitments or obligations. It is important for the Booster Club leadership to dialogue and collaborate with school officials in establishing these priorities.

*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 and exemptions. These records may also be necessary in the event of an audit by the District.
Bank Accounts
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.

The account must be held in the name of the Booster Club and not in the name of any individual or school site. The account is for the exclusive use of the Booster Club and the officers of the Booster Club shall ensure that all funds are deposited into the account. 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. No District employee may have signature rights or authorization over the account. No District employee, acting in their capacity as a District employee, may collect or receive funds on behalf of the Booster Club. District employees may not serve as an officer of the Booster Club.

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. 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.

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 generally considered non-profit for the purpose of tax-deductible donations if they are a 501(c)(3) exempt organization.

Submitting Tax Forms
Booster Clubs that are 501(c)(3) organizations are required to file federal and state income tax returns annually. Fees and penalties imposed for failure to meet these obligations are the sole responsibility of the Booster Club.

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/$1,000,000 aggregate for Booster Club sponsored events.

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 District Facilities
All use of District facilities must comply with applicable District’s policies and procedures. (Board Policy 1330.)
**Annual Financial Statements**

A copy of the Booster Club’s Annual Audited Financial Statements shall be submitted along with the Booster Club Annual Application to the school site administrator as part of their annual re-authorization for the following year.

**Budgeting**

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.

Each Booster Club should 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 Booster Club members and reviewed with the school site administrator, as it relates to planned events and activities.

**Receipt Management and Procedures**

The Booster Club Treasurer should provide a receipt for all funds belonging to the Booster Club and keep a receipt book log. 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 must 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 funds received by the Booster Club must be deposited directly into the appropriate Booster Club account, in the bank designated by the Booster 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**

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

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

**Prohibited Expenditures**

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

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

Proceeds collected for all Booster Club activities and events are intended and must be used to support the school and the groups and programs represented by the Booster Club. (See FCMAT Manual, Chapter 21, for further information on appropriate expenditures.)

**FUNDRAISING**

**Fundraising**

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.

All fundraising activities must comply with the District’s Board Policies, procedures and applicable law. For additional information, you should consult the District’s Questions & Answers regarding booster fundraising and student fees included in the Handbook Appendix.

Although Booster Clubs are separate organizations, because they are affiliated with the District and its schools, Booster Clubs must follow the same general guidelines for student fees and school donations as the District. It is important that Booster Clubs also provide parents and students information on fees and charges and disclaimers in accordance with Education Code regulations.

Under California law, no student may 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 must be provided to students free of charge.

As a result, Booster Club communications related to a school activity, even if supported or sponsored by the Booster Club, must include a statement indicating that no student will be denied participation
due to lack of funds or the ability to pay for the activity.

Examples of legally permitted fees include:

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 a school may not require 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 due to 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.

(See FCMAT Manual, Chapter 9, for further information on permissible fees.)

For any questions related to student fees and charges and/or donations, please contact the District Business Office.

**Paying for Services of Employees**

The Booster Club must seek District approval before engaging a District employee to perform extra duties because District employees who perform extra duties for a Booster Club must be paid as an employee through the District. The Booster Club must provide the funds for such approved services to the District. The funds must be sufficient to pay for the services, plus the benefits due to the employee. School employees are not employees of the Booster Club, and the Booster Club should be aware of the following:

- While serving as District employees, they have no authority to work for the Booster Club during their District work schedule. A District employee acting in his or her official capacity and during work hours may interact with Booster Club officials when this is a required part of his or her duties as a District employee.

- If a District employee would like to be employed by the Booster Club, the employee must obtain prior approval from the District’s human resources department.

- The employee must ensure that participation in the Booster Club does not present a conflict of interest with her duties as a District employee. The employee should also make it clear that her participation is in her personal capacity and not in her capacity as a District employee.

**Paying for Services of Consultants**

In certain situations, individuals who perform services for a Booster Club may be deemed “consultants/independent contractors” of the Booster Club. If a Booster Club plans to pay a
consultant for services rendered, the Booster Club should abide by the following procedure:

1. The Booster Club preapproves the work to be performed; this includes signatures from authorized individuals.

2. The Booster Club bookkeeper obtains the W-9 Taxpayer Identification form from the consultant before their work begins.

3. The consultant submits an invoice to the Booster Club bookkeeper for payment.

4. An authorized individual from the Booster Club signs the invoice, indicating that the work was completed satisfactorily.

5. The Booster Club bookkeeper pays the invoice and maintains appropriate records of payment.

Booster Clubs are encouraged to consult their own legal and accounting professionals with regard to the retention of consultants.

**Paying for Supplies for Schools**

When a Booster Club wants to provide supplies for the ASB, a club or a school, the District should purchase the supplies in accordance with District purchasing guidelines and statutory laws, and the Booster should provide the funds for such purchase to the school. The purchase should be carried out through the District’s purchasing system by a District-designated individual who is authorized to spend the funds. The purchase should be charged to a school account code, and the purchase requisition should contain the following information:

- Paid by;
- Booster Club name;
- Person responsible for Booster Club; and,
- Billing address.

**Donations for Equipment Purchases**

When a Booster Club wants to donate equipment to an ASB, club or school, the preferred method for the transaction is the same as noted above for donation of supplies. If the Booster Club wishes to purchase equipment outright and donate it to a school, the process is different. The Booster Club should notify the school administrator and the purchasing department before the equipment is ordered. The donation must be approved in accordance with the District’s donation policy.

**Donations for Transportation/Field Trips**

Booster Clubs may donate funds to the ASB, school or District for student transportation and housing at events. A field trip request form must be completed and sent to the District’s transportation department. The transportation cost should be charged to the school account code on the requisition at the time of payment, and the Booster Club should provide the funds to the school.
BOOSTER CLUB RESOURCES


APPENDIX

1. Booster Club Application
2. Required Documentation for Booster Clubs
3. District Board Policy and Administrative Regulation 1230: School Connected Organizations
4. District Board Policy and Administrative Regulation 3260: Fees and Charges
5. Education Code section 49011 (Prohibited Student Fees)
6. District Board Policy 3290: Gifts, Grants and Bequests
7. Frequently Asked Questions Regarding Boosters and Student Fees
APPENDIX 1

BOOSTER CLUB APPLICATION
Kern High School District
Booster Club Application

Application Date: _______________________

Booster Club Name: ____________________________

Name of School: ____________________________

Check one:  ☐ Initial Application  ☐ Renewal

The parents of Sample School District hereby request approval for the formation of the
_________________________________________ Booster Club.

Name of Organization

Objectives / Purposes of the Booster Club are:

_________________________________________

_________________________________________

_________________________________________

Booster Club Official Mailing Address:

Official Name: ____________________________

PO Box/Street: ____________________________

City/State/Zip Code: ____________________________

Telephone Number: ____________________________

Booster Club Officers:

<table>
<thead>
<tr>
<th>Position Held</th>
<th>Name</th>
<th>Email Address</th>
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<tbody>
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</tbody>
</table>

Is the organization a 501(c)(3) tax-exempt?  ☐ Yes ☐ No

Organization Tax ID # ______________________ Banking Institution: ____________________________
Booster Club members with primary responsibility for financial matters:

<table>
<thead>
<tr>
<th>Position Held</th>
<th>Name</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Does the Booster Club conduct annual financial audits/reviews?  □ Yes □ No

Upcoming School Year Planned Meetings (or attach schedule):

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Upcoming School Year Planned Fundraisers (or attach schedule):

<table>
<thead>
<tr>
<th>Activity</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Required Attachments for Initial and Renewal Applications (Check “Yes” if attached to this application)

<table>
<thead>
<tr>
<th>Name of Document(s)</th>
<th>Attached?</th>
<th>If “No,” explain why:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed budget for the upcoming school year</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
<tr>
<td>Booster Club Charter and Bylaws</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
<tr>
<td>Proof of liability insurance in the minimum amount of $1,000,000 combined single limit with the District named as an additional insured endorsement</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
<tr>
<td>IRS Form 990</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
</tbody>
</table>

Additional Required Attachments for Renewal Applications (Check “Yes” if attached to this application)

<table>
<thead>
<tr>
<th>Name of Document(s)</th>
<th>Attached?</th>
<th>If “No,” explain why:</th>
</tr>
</thead>
<tbody>
<tr>
<td>An annual accounting of financial activities and status; such accounting is to include details of each significant fund raising activity by the organization</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
<tr>
<td>Copies of all government reports and reports within 30 days of the government filing date</td>
<td>□ Yes □ No</td>
<td></td>
</tr>
</tbody>
</table>
We, the members of this Booster Club, have read and understand the rules for forming and conducting this organization, including the district’s board policy and administrative regulations, and agree to abide by them. We will submit a contact list and two copies of the proposed constitution and bylaws to the principal/school administrator or designee, who will review the application for approval, as well as any other information required by the district. We further agree to an audit of the booster clubs books and records at the District’s discretion.

______________________________  ________________________________
Signature of Booster Club President          Date

District/School Site Approvals:

Principal/School Administrator: ________________________________

Signature: ________________________________________________

Title: ____________________________________________________

Date: ____________________________________________________

District Board Recognition and Approval:

District Administrator: ________________________________

Signature: ________________________________________________

Title: ____________________________________________________

Date: ____________________________________________________
APPENDIX 2

REQUIRED DOCUMENTS FOR BOOSTER CLUBS
Required Documentation for Booster Clubs

Applying for Operation of a Booster Club

As a prerequisite to operating a Booster Club, the following information must be submitted to the school site office.

<table>
<thead>
<tr>
<th>Chart 1</th>
<th>Required Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Booster Club name</td>
</tr>
<tr>
<td>2.</td>
<td>Booster Club officers and contact information</td>
</tr>
<tr>
<td>3.</td>
<td>Name and contact information of members with the primary responsibility for financial matters</td>
</tr>
<tr>
<td>4.</td>
<td>Employer/Tax Identification Number (TIN) of the booster auxiliary organization</td>
</tr>
<tr>
<td>Note: The district’s TIN is not available for use; the booster auxiliary organization must have its own TIN.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Proof of tax-exempt status under Internal Revenue Code Section 501(c)(3) (if applicable)</td>
</tr>
<tr>
<td>6.</td>
<td>List of the Booster Club’s meeting dates</td>
</tr>
<tr>
<td>7.</td>
<td>List of the Booster Club’s planned fundraising events for the upcoming year</td>
</tr>
<tr>
<td>8.</td>
<td>Booster Club charter and bylaws</td>
</tr>
<tr>
<td>9.</td>
<td>Written consent to financial audits by the district or its representative</td>
</tr>
<tr>
<td>10.</td>
<td>Proof of liability insurance in the minimum amount of $1,000,000 combined single limit with the District named as an additional insured endorsement.</td>
</tr>
<tr>
<td>11.</td>
<td>IRS Form 990</td>
</tr>
</tbody>
</table>

Continued Operation of a Booster Clubs

Booster Clubs have a continuing obligation to keep the District apprised of their operational and financial activities. Therefore, Booster Clubs must submit the following information to their school site office on an annual basis:

<table>
<thead>
<tr>
<th>Chart 2</th>
<th>Required Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>All of the required documentation listed in Chart 1 above.</td>
</tr>
<tr>
<td>2.</td>
<td>An annual accounting of financial activities and status; such accounting is to include details of each significant fund raising activity by the organization</td>
</tr>
<tr>
<td>3.</td>
<td>Copies of all government reports and reports within 30 days of the government filing date</td>
</tr>
</tbody>
</table>

Note: These requirements are subject to change at any time without notice.
APPENDIX 3

DISTRICT BOARD POLICY AND ADMINISTRATIVE REGULATION
1230: SCHOOL CONNECTED ORGANIZATIONS
Kern HSD
Board Policy
School-Connected Organizations

BP 1230
Community Relations

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

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

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

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

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

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

The Superintendent or designee shall establish appropriate rules for the relationship between school-connected organizations and the district.

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

(cf. 1330 - Use of School Facilities)
(cf. 3452 - Student Activity Funds)
A school-connected organization may consult with the principal to determine school needs and priorities.

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

(cf. 3260 - Fees and Charges)

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

Management Resources:
FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS
2015 ASB Accounting Manual, Fraud Prevention Guide and Desk Reference
WEB SITES
CSBA: http://www.csba.org
California Office of the Attorney General, charitable trust registry:
http://caag.state.ca.us/charities
Kern HSD
Administrative Regulation
School-Connected Organizations

AR 1230
Community Relations

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

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination
   (cf. 0410 - Nondiscrimination in District Programs and Activities)
4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records, either by district personnel or a certified public accountant, whenever any concern is raised regarding the use of the funds
7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds
8. The signature of the principal of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law
   (cf. 1330 - Use of School Facilities)

Requests for subsequent authorization shall be annually submitted to the Superintendent or designee, along with a financial statement showing all income and expenditures from fundraisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his/her recommendation to the Governing Board for approval.
When deemed necessary by the Board or the Superintendent or designee, the authorization for a school-connected organization to conduct activities in the district may be revoked at any time.

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

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

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

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

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

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

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

Regulation KERN UNION HIGH SCHOOL DISTRICT
approved: November 2, 2009 Bakersfield, California
revised: September 6, 2011
revised: October 2, 2017
APPENDIX 4

DISTRICT BOARD POLICY AND ADMINISTRATIVE REGULATION 3260: FEES AND CHARGES
Kern Union HSD  
Board Policy  
Fees And Charges

BP 3260  
Business and Noninstructional Operations

The Board of Trustees recognizes its responsibility to ensure that books, materials, equipment, supplies, and other resources necessary for students' participation in the district's educational program are made available to them at no cost.

No student shall be required to pay a fee, deposit, or other charge for his/her participation in an educational activity which constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities. (Education Code 49010, 49011; 5 CCR 350)

(cf. 3100 - Budget)  
(cf. 6145 - Extracurricular and Cocurricular Activities)

As necessary, the Board may approve fees, deposits, and other charges which are specifically authorized by law. When approving such fees, deposits, or charges, establishing fee schedules, or determining whether waivers or exceptions should be granted, the Board shall consider relevant data, including the socio-economic conditions of district students' families and their ability to pay.

(cf. 3515.4 - Recovery for Property Loss or Damage)  
(cf. 3553 - Free and Reduced Price Meals)  
(cf. 5143 - Insurance)  
(cf. 9323.2 - Actions by the Board)

The prohibition against student fees shall not restrict the district from soliciting for donations, participating in fundraising activities, or providing prizes or other recognition for participants in such activities and events. The Superintendent or designee shall emphasize that participation of students, parents/guardians, district employees, volunteers, or educational or civic organizations in such activities and events is voluntary. The district shall not offer or award to a student any course credit or privileges related to educational activities in exchange for voluntary donations or participation in fundraising activities by or on behalf of the student. It also shall not remove, or threaten to remove, from a student any course credit or privileges related to educational activities, or otherwise discriminate against the student, due to a lack of voluntary donations or participation in fundraising activities by or on behalf of the student.

(cf. 3290 - Gifts, Grants and Bequests)

The Superintendent or designee may provide information or professional development opportunities to administrators, teachers, and other personnel regarding permissible fees.

(cf. 4131 – Staff Development)
Complaints

A complaint alleging district noncompliance with the prohibition against requiring student fees, deposits, or other charges shall be filed in accordance with the district’s procedures in BP/AR 1312.3 - Uniform Complaint Procedures. (Education Code 49013)

(cf. 1312.3 - Uniform Complaint Procedures)

If, upon investigation, the district finds merit in the complaint, the Superintendent or designee shall recommend and the Board shall adopt an appropriate remedy to be provided to all affected students and parents/guardians in accordance with 5 CCR 4600.

Information related to the prohibition against requiring students to pay fees for participation in an educational activity shall be included in the district's annual notification of uniform complaint procedures to be provided to all students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 49013)

Legal Reference:
EDUCATION CODE
8263 Child care eligibility
8422 21st Century High School After School Safety and Enrichment for Teens programs
8760-8773 Outdoor science and conservation programs
8482.6 After School Education and Safety programs
8760-8774 Outdoor science and conservation programs
17453.1 District sale or lease of Internet appliances or personal computers to students or parents
17551 Property fabricated by students
19910-19911 Offenses against libraries
32033 Eye protective devices
32221 Insurance for athletic team member
32390 Fingerprinting program
35330-35332 Excursions and field trips
35335 School camp programs
38080-38085.1 Cafeteria establishment and use
38120 Use of school band equipment on excursions to foreign countries
39807.5 Payment of transportation costs
39837 Transportation of students to places of summer employment
48050 Residents of adjoining states
48052 Tuition for foreign residents
48904 Liability of parent or guardian
49010-49013 Student fees
49065 Charge for copies
49066 Grades, effect of physical education class apparel
49091.14 Prospectus of school curriculum
51810-51815 Community service classes
52612 Tuition for adult classes
52613 Nonimmigrant foreign nationals
56504 School records; students with disabilities
60410 Students in classes for adults
GOVERNMENT CODE
6253 Request for copy; fee
CALIFORNIA CONSTITUTION
Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5
350 Fees not permitted
4600-4687 Uniform complaint procedures

UNITED STATES CODE, TITLE 8
1184 Foreign Students

COURT DECISIONS

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Pupil Fees: Damage to School Property, Fiscal Management Advisory 16-01, September 16, 2016
Pupil Fees: Parent Service Hours, Fiscal Management Advisory 15-01, January 20, 2015
Pupil Fees, Deposits, and Other Charges: Cap and Gown for High School Graduation Ceremony, Addendum to
Fiscal Management Advisory 12-02, October 4, 2013
Fees, Deposits and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

WEB SITES
CSBA: http://www.csba.org
CDE: http://www.cde.ca.gov

Policy KERN HIGH SCHOOL DISTRICT
adopted: November 2, 2009 Bakersfield, California
revised: June 5, 2017
Kern Union HSD
Administrative Regulation
Fees And Charges

AR 3260
Business and Noninstructional Operations

When approved by the Governing Board, the Superintendent or designee may impose a fee for the following: (5 CCR 350)

1. Insurance for athletic team members, with an exemption providing for the district to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)

   (cf. 5143 - Insurance)

2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)

3. Expenses of students' participation in a field trip or excursion within the state or to another state, the District of Columbia or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)

   (cf. 6153 - School-Sponsored Trips)

4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)

5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)

6. Reimbursement for the direct cost of materials provided by the district to a student for the fabrication of nonperishable personal property the student will take home for his/her own possession and use, such as wood shop, art, or sewing projects kept by the student (Education Code 17551)

7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student and so long as exemptions are made for indigent and disabled students (Education Code 39807.5)

8. Transportation for students to and from their places of employment in connection with any summer employment programs for youth (Education Code 39837)
9. Deposit for school band instruments, music, uniforms and other regalia which school band members take on excursions to foreign countries (Education Code 38120)

10. Sale or lease of personal computers or of Internet appliances that allow a person to connect to or access the district's educational network, provided that the items are sold or leased to parents/guardians at no more than cost, and the district provides network access for families who cannot afford it (Education Code 17453.1)

(cf. 0440 - District Technology Plan)
(cf. 6163.4 - Student Use of Technology)

11. Any adult education or secondary school community service classes in civic, vocational, illiteracy, health, homemaking, and technical and general education, not to exceed the cost of maintaining the class (Education Code 51810, 51815)

12. Eye safety devices, worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs. (Education Code 32033)

(cf. 5142 - Safety)
(cf. 3514.1 - Hazardous Substances)

13. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)

(cf. 5125 - Student Records)

14. Actual costs of duplication for reproduction of the prospectus of school curriculum or for copies of public records. (Education Code 49091.14; Government Code 6253)

(cf. 1340 - Access to District Records)
(cf. 5020 - Parent Rights and Responsibilities)

15. Food sold at school subject to free and reduced price meal program eligibility and other restrictions specified in law (Education Code 38084)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3551 - Food Service Operations/Cafeteria Funds)
(cf. 3552 - Summer Meal Program)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 3554 - Other Food Sales)
16. As allowed in law, replacement cost or reimbursements for lost or willfully damaged district books, supplies, or property, district property loaned to a student that he/she fails to return (Education Code 19910-19911, 48904)  

(cf. 3515.4 - Recovery for Property Loss or Damage)

17. Tuition for district school attendance by an out-of-state and out-of-country residents (Education Code 48050, 48052, 52613; 8 USC 1184)

18. Adult education books, materials, transportation, and classes except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma or, effective July 1, 2015, classes in English and citizenship (Education Code 39801.5, 52612, 60410)  

(cf. 6200 - Adult Education)

19. Preschool and child care and development services in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is for severely disabled children and the student is eligible to enroll in it (Education Code 8239, 8250, 8263)  

(cf. 5148 - Child Care and Development)

20. Participation in a before-school or after-school program that is funded as an After School Education and Safety (ASES) program, 21st Century Community Learning Center (21st CCLC), or 21st Century High School After School Safety and Enrichment for Teens program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the district knows the student is a homeless or foster youth (Education Code 8422, 8482.6)

21. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course  

(cf. 6141.5 - Advanced Placement)

Regulation KERN HIGH SCHOOL DISTRICT  
approved: November 2, 2009 Bakersfield, California  
revised: June 5, 2017
APPENDIX 5

EDUCATION CODE SECTION 49011
(PROHIBITED STUDENT FEES)
Education Code section 49011

(a) A pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.

(b) All of the following requirements apply to the prohibition identified in subdivision (a):

(1) All supplies, materials, and equipment needed to participate in educational activities shall be provided to pupils free of charge.

(2) A fee waiver policy shall not make a pupil fee permissible.

(3) School districts and schools shall not establish a two-tier educational system by requiring a minimal educational standard and also offering a second, higher educational standard that pupils may only obtain through payment of a fee or purchase of additional supplies that the school district or school does not provide.

(4) A school district or school shall not offer course credit or privileges related to educational activities in exchange for money or donations of goods or services from a pupil or a pupil’s parents or guardians, and a school district or school shall not remove course credit or privileges related to educational activities, or otherwise discriminate against a pupil, because the pupil or the pupil’s parents or guardians did not or will not provide money or donations of goods or services to the school district or school.

(c) This article shall not be interpreted to prohibit solicitation of voluntary donations of funds or property, voluntary participation in fundraising activities, or school districts, schools, and other entities from providing pupils prizes or other recognition for voluntarily participating in fundraising activities.

(d) This article applies to all public schools, including, but not limited to, charter schools and alternative schools.

(e) This article is declarative of existing law and shall not be interpreted to prohibit the imposition of a fee, deposit, or other charge otherwise allowed by law.
APPENDIX 6

DISTRICT BOARD POLICY 3290: GIFTS, GRANTS AND BEQUESTS
Kern HSD
Board Policy
Gifts, Grants And Bequests

BP 3290
Business and Noninstructional Operations

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

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

Before accepting a gift, the Board shall consider whether the gift:

1. Has a purpose consistent with the district's vision and philosophy

2. Begins a program which the Board would be unable to continue when the donated funds are exhausted

3. Entails undesirable or excessive costs

4. Implies endorsement of any business or product

(cf. 1325 - Advertising and Promotion)

The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of district philosophy and operations. If the Board feels the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

A committee will be established to make recommendations when the presentation of the gift is accompanied by unusual circumstances. This committee is to be composed of one Board member, one Assistant/Associate Superintendent, and one representative person from the community.

Gift books and instructional materials shall be accepted only if they meet regular district criteria. (cf. 6161.1 - Selection and Evaluation of Instructional Materials)

All gifts, grants and bequests shall become district property. Donors are encouraged to donate all gifts to the district rather than to a particular school. At the Superintendent or designee's discretion, a gift may be used at a particular school.
Legal Reference:
EDUCATION CODE
1834 Acquisition of materials and apparatus
35162 Power to sue, be sued, hold and convey property
41030 School district may invest surplus monies from bequest or gifts
41031 Special fund or account in county treasury
41032 Authority of school board to accept gift or bequest; investments; gift of land requirements
41035 Advisory committee
41036 Function of advisory committee
41037 Rules and regulations

Policy KERN HIGH SCHOOL DISTRICT
adopted: November 2, 2009 Bakersfield, California
APPENDIX 7

FREQUENTLY ASKED QUESTIONS REGARDING BOOSTERS AND STUDENT FEES
Is District approval required for every Booster Club fundraising activity?

Yes. Any fundraising activity by an organization, such as a Booster Club, designed to raise money to benefit a school or its students must receive prior approval from the Board. (Ed. Code, § 51521.) The KHSD Board has delegated the authority to approve fundraising activities to the Superintendent and his designees.

What is the difference between a Booster Club and ASB?

Booster Clubs are parent organizations run by adults with all decisions as to activities, money handling, and spending done by the members and executive board of each organization. ASBs are district sponsored organizations located at school sites. Decisions are made by student council with approval by the Principal.

Where does the completed Booster Club application get turned in?

The completed application should be turned into your school site’s administrative office.

Who approves the Booster Club?

Booster Club applications are approved at the school site.

What is the deadline for submitting the Booster Club application to the school?

An application must be submitted each school year, even for a previously approved Booster Club. The approval is good for only one year. Approval must be obtained before any Booster Club fundraising activities occur, so the earlier the application is submitted, the better. If summer activities are planned, then approval needs to be secured before the end of the school year.

Where do I get the Booster Club application?

Applications can be obtained from the school site or from the District’s webpage. A sample Booster Club application is located in the Booster Club Handbook.

Can the booster club use the school’s logo?

No. Booster Clubs are separate and distinct entities. They need their own identifying logo.
8. **Does the District provide insurance for Booster Club events held at school facilities?**

   Booster Clubs are required to obtain their own insurance coverage with the District listed as an additional insured. The minimum required limits of coverage are listed in the Booster Club Handbook.

9. **Where can a Booster Club obtain examples of articles and bylaws?**

   There is sample articles and bylaws used by ASBs in the FCMAT ASB Manual available at [www.fcmat.org](http://www.fcmat.org). It might provide a structure for creating one for your Booster Club. Another Booster Club at your school site might also provide a copy of its articles and bylaws as a sample.

10. **Can a Booster Club conduct bingo games as fundraisers?**

    Yes. With District approval, a Booster Club may legally conduct a bingo game if the activity complies with specific requirements of California law, such as Penal Code section 326.5. More information regarding the requirements can be found in the California Attorney General’s “Guide for Charities,” available at the California Attorney General’s website.

11. **Can a Booster Club conduct a raffle fundraiser?**

    Yes, in limited circumstances, with District approval. Booster Clubs may conduct raffles if they follow certain guidelines. The guidelines differ significantly depending on whether raffle tickets are being sold ("pay to play raffle") or being given away with a suggested donation ("donation raffle").

    For pay to play raffles, at least 90 percent of the gross receipts generated from the raffle ticket sales must be used to benefit the beneficial or charitable purposes. No more than ten percent may be used to help pay for expenses and operating costs associated with conducting the raffle. For donation raffles, all of the following requirements must be met: (1) The raffle does not require any of the participants to pay for a chance to win; (2) It involves a general and indiscriminate distribution of tickets; and (3) The tickets are offered on the same terms and conditions as the tickets for which a donation is given. (Pen. Code, § 320.5, subd. (m).)


12. **Can a Booster Club conduct a poker tournament/casino night as a fundraiser?**
With District approval, a Booster Club may hold one fundraising poker tournament or casino night per year, provided that the organization meets several requirements. (See Bus. & Prof. Code, §§ 19985-19987.) First, the Booster Club must be a non-profit organization in existence for at least three years and must annually register with the California Bureau of Gambling Control. (California Department of Justice Office of the Attorney General, Nonprofit Organization Gambling Fundraiser Registration Program, available at <http://oag.ca.gov/gambling/charitable#registration> (as of October 29, 2015).)

At least 90 percent of the revenue earned through a gambling fundraiser must go directly to the eligible booster club. (Bus. & Prof. Code, § 19986(d).) Cash prizes or wagers cannot be awarded to participants. However, the winner of each game may be entitled to a prize from those donated to the fundraiser, if any. (Bus. & Prof. Code, § 19986(c).) Individual prizes awarded to each winner cannot have a cash value greater than $500 and, for each event, the total cash value of prizes awarded cannot exceed $5,000.

13. **Can a Booster Club sell food as a fundraiser?**

Yes. The Board may authorize any pupil or adult entity or organization to sell food on school premises, subject to policy and regulations of the State Board of Education. (Ed. Code, § 48931.) However, the degree of regulations applicable to food sales varies depending on when and where the sales take place.

14. **Where should the Booster Club deposit money it raises?**

Any funds raised by a Booster Club should not be deposited into or commingled with a student organizations’ or the school entity’s funds or bank accounts; rather, they should be deposited into the Booster Club’s bank account.

15. **Can a school receive donations from parents and families?**

Yes. Schools can and do seek and accept donations of funds and property, and this practice is permissible as long as the donation is truly voluntary and in no way a prerequisite to participation in the program or activity. Therefore, any statement or explanation related to a donation that could lead a reasonable person to believe the donation is required is to be avoided. Access to educational programs must not be tied to either the willingness or the ability to pay a fee or request a fee waiver. These rules apply to boosters as well who is fundraising for a school curricular or extra-curricular program or activity.

16. **May schools and Booster Clubs fundraise?**

Yes. As with donations, schools and Booster Clubs can and do engage in fundraising activities and programs, and this practice is permissible as long as the raising of funds is voluntary. Further, students may not be prevented from participation in a school curricular or extra-curricular because they do not fundraise.
17. Can a school extra-curricular team member be required to purchase Spirit Packs?

No. Spirit Packs may be sold; however, you cannot require a student to purchase a Spirit Pack as a prerequisite to participate in an extra-curricular activity. If there are practice uniforms, etc., which are required, they must be provided free of charge to any student who is a member of the school team.