

# **SAN MARINO UNIFIED SCHOOL DISTRICT**

## **BOOSTER CLUB HANDBOOK**

**September 1, 2015**

**BOOSTER CLUB HANDBOOK**

**Table of Contents**

Purpose and Scope of Authority..... 3  
Definition of Responsibilities ..... 3  
Booster Club Basics ..... 4  
Booster Club Constitution ..... 5  
Maintaining Records ..... 6  
Establishing the Bank Account ..... 6  
Non-Profit Status 501( )3 ..... 6  
Submitting Tax Forms ..... 6  
Minutes of Meetings ..... 6  
Booster Club Insurance ..... 6  
Use of Facilities ..... 7  
Annual Financial Statement ..... 7  
Budgeting ..... 8  
Receipt Management and Procedures ..... 7  
Disbursement Management and Procedures ..... 8  
Bank Reconciliations ..... 9  
Fundraising ..... 10  
Employees and Consultants ..... 11  
Equipment Purchases and Management ..... 11  
Donations and Student Fees ..... 12  
Capital Projects ..... 13  
Appendix ..... 14

1. Booster Club Officers' Job Responsibilities
2. Annual Booster Application
3. Board Policy 1230 School-Connected Organizations
4. Student Fees FAQ's
5. District Purchasing Procedures
6. School Sponsored BP 6153
7. Use of Facilities BP 1330
8. Incident Report

**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 employ 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](mailto: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 submitted to the Board of Education. Approval by the District's Board of Education is required for a District Booster Club to be officially 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 and 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](mailto: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](mailto: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

## **Booster Club Officers Job Responsibilities**

### **PRESIDENT**

- Preside at all meetings of members of the Booster Club**
- Compose the agenda for all monthly meetings**
- Issue reminder for monthly meetings**
- See that elections are held in accordance with the Bylaws**
- Oversee maintenance and compliance of bylaws**
- Present or appoint presenter for various functions as needed**
- Liaison with School Administrators and Athletics Administrator**

### **VICE PRESIDENT**

- Act as an aide to the President**
- Act as President in the absence of that officer**
- Oversee maintenance and compliance of Bylaws**

### **SECRETARY**

- Record the minutes of all meetings and distribute minutes to members**
- Conduct all correspondence for the Booster Club under the direction of the President**
- Keep attendance at all meetings**
- Keep a log of approved decisions**
- Notify all members of meetings**
- Oversee maintenance and compliance of Bylaws**

### **TREASURER/ACCOUNTANT**

- Maintain the Booster Club's financial institution accounts**
- Check the post office box regularly**
- Balance bank statements monthly**
- Process account payable payments as received**
- Send billing invoices as needed**
- Deposit all funds generated from various activities**
- Count all proceeds and make deposits in a timely fashion**
- Report monthly all income/expense activities**
- Keep a log of approved funds separate from the meeting minutes**
- Maintain/store financial records**
- Process and prepare tax information.**
- Oversee maintenance and compliance of Bylaws**



**SAN MARINO UNIFIED SCHOOL DISTRICT  
BUSINESS SERVICES  
Memorandum**

To: School Principals and Assistant Principals  
 From: Julie Boucher, Assistant Superintendent, Business Services  
 Date: April 11, 2014  
 Subject: School-Connected Organizations/Booster Club Requirements

In accordance with San Marino Unified School District's Board Policies 1230 and 5132, any group desiring to be recognized as a school-connected organization or Booster club must annually request reauthorization from the Board of Education and establish appropriate controls. Additionally, in accordance with State guidelines, all school-connected organizations and Booster clubs must be separate organizations from both the San Marino Unified School District and Associated Student Body organizations. The following documentation is required for any and all school-connected organization or Booster club requesting reauthorization from the San Marino Unified School District:

Required Document	Explanation
Booster club/school-connected organization name	Define which school or sports activity the group is supporting. See attached application.
Booster club/school-connected organization officers and contact information	List officers' titles, phone numbers, and e-mail addresses.
Employer Identification Number (EIN) for the school-connected organization. Booster clubs and/or school-connected organizations cannot use the District's EIN or an individual's social security number.	An EIN is required for reporting and tax filings as well as to open an account at a financial institution. The EIN application form SS-4 is available on-line at <a href="http://www.irs.gov">www.irs.gov</a> .
Proof of tax-exempt status under the Internal Revenue Code Section 501(c)(3). Form 1023 is available on-line at: <a href="http://www.irs.gov">www.irs.gov</a> .	If the school-connected organization desires to receive a determination letter that recognizes its 501(c)(3) tax status and that specifies that contributions to the organization are tax-deductible or the organization's gross receipts equal \$5,000 or more the organization should be classified as a 501(c)(3) organization.
Calendar of meeting dates	A listing of planned board and committee meetings, etc.
Bylaws and Constitution	Provide most recent information.
Certificate of Insurance	For the Booster Club's/school-connected organization's sponsored events and/or activities on school grounds/
Audited Financial Statements for the prior year.	A copy of the school-connected organization's/Booster Club's audited financial statements for the prior fiscal year.
Budget Plan for the current year.	A copy of the school-connected organization's budget plan for the year.

School-Connected Organizations  
April 11, 2014  
Page 2

The aforementioned documentation shall be submitted annually to the District Business Office. The Business Office will present a listing of those groups seeking authorization to serve as a school-connected organization for any of the schools within the San Marino Unified School District to the Superintendent and Board of Education for their approval prior to the start of the school year.

Attached is information provided by the Fiscal Crisis Management Assessment Team (FCMAT) regarding the state laws governing school-connected organizations/Booster clubs, as well as the District's current Board Policies. The FCMAT Accounting Manual includes guidelines regarding the organization of school-connected organizations, financial guidelines, solicitation regulations, site interaction, and many other procedures and functions.

For the upcoming 2014-15 school year, please work with your respective school-connected organizations, Booster clubs, and/or parent-support groups to provide the attached documentation to the District Business Office on or before June 1, 2014 for submittal to the Board of Education for their approval.

Please contact me if you have any questions.

Sincerely,

Julie Boucher  
Assistant Superintendent, Business Services

cc: Loren Kleinrock, Superintendent

**SAN MARINO UNIFIED SCHOOL DISTRICT  
SCHOOL-CONNECTED ORGANIZATION APPLICATION  
SCHOOL YEAR: \_\_\_\_\_**

Organization Name: \_\_\_\_\_

Name of School: \_\_\_\_\_

The parents of San Marino Unified School District, hereby requests approval for the formation of the: \_\_\_\_\_ organization.

Objectives/Purposes of the organization are:

We, the members of the school-connected organization have read the rules for forming and conducting this organization and agree to abide by them. Attached is the required documentation for authorization/reauthorization to operate as a school connected organization for the upcoming school year.

\_\_\_\_\_  
Signature of Organization/President Date

Address/Phone No. \_\_\_\_\_

\_\_\_\_\_  
School Site Principal Date

\_\_\_\_\_  
Superintendent Date

Board Approval Date: \_\_\_\_\_

### School-Connected Organizations

1 The Governing Board recognizes that parents/guardians and community members  
2 may wish to organize parent organizations and/or booster clubs for the purpose of  
3 supporting District and extracurricular programs. The Board appreciates the  
4 contributions made by such organizations and encourages their interest and  
5 participation in supporting school and District activities and helping to achieve the  
6 District's vision for student learning.

7  
8 The Board recognizes school and school-connected organizations are separate legal  
9 entities, independent of the school and District. However, in order to help the Board  
10 fulfill its legal and fiduciary responsibility to manage District operations, any school-  
11 connected organization that desires to raise money to benefit any student group shall  
12 annually submit a request for authorization to the Board, in accordance with Board  
13 Policy. In addition, the Superintendent or designee shall establish appropriate internal  
14 controls for the relationship between school-connected organizations and the District.

15  
16 The Board encourages school-connected organizations to consider the impact of  
17 fund-raising activities on the overall school and District program. School-connected  
18 organizations may consult with the principal to determine school needs and priorities.  
19 Activities by school-connected organizations shall not conflict with law, Board Policies  
20 or any rules of the sponsoring school.

21  
22 Persons proposing to establish a school-connected organization shall submit a  
23 request to the Governing Board for authorization to operate at the school. The  
24 request for authorization shall contain:

- 25 1. The name and purpose of the organization
- 26 2. The date of application
- 27 3. Bylaws, rules, and procedures under which the organization will operate, including  
28 procedures for maintaining the organization's finances, membership qualifications,  
29 if any, and an agreement that the group will not engage in unlawful discrimination
- 30 4. The names, addresses, and phone numbers of all officers
- 31 5. An agreement to grant the District the right to audit the group's financial records at  
32 any time, either by District personnel or a certified public accountant
- 33 6. The name of the bank where the organization's account will be located and the  
34 names of those authorized to withdraw funds
- 35 7. The signature of the principal of the supporting school
- 36 8. Proposed budget of income and expenses

### School-Connected Organizations

- 37 9. Planned use for any money remaining at the end of the year if the organization is  
38 not continued or authorized to continue in the future
- 39 10. Evidence of liability insurance naming the District as additional insured, as  
40 required by law, for organization-sponsored events on school facilities
- 41 11. Documentation signed by an authorized representative of the organization that will  
42 defend and indemnify the District and its employees and agents for any litigation  
43 or lawsuit arising out of, or related to, the organization's activities and events, or  
44 any other negligence or claimed negligence of the organizations or its agents.
- 45 Requests for subsequent reauthorization shall be presented to the Superintendent or  
46 designee annually, along with updated information, records, and insurance  
47 certificates as described in items 1 through 11 above. The school-connected  
48 organizations shall also provide the District with an audited financial statement  
49 showing all income and expenses for the prior year, as well as a proposed budget of  
50 income expenses for the current year. The Superintendent has the right to deny  
51 requests for reauthorization.
- 52 School-connected organizations are prohibited from hiring or directly paying District  
53 employees. District personnel shall not hold any official position in a booster club  
54 organization. Organizations may make donations to the District to cover the costs of  
55 additional employees, but only if such positions are approved in advance by the  
56 Board. At their discretion, employees may volunteer to perform activities for school-  
57 connected organizations during non-working hours.
- 58 Upon consent of the Superintendent or designee, school-connected organizations  
59 may use the school's name, school team's name, or any approved logo attributable to  
60 the school or District.

61 Legal Reference:

62 EDUCATION CODE

- 63 200-262.4 Prohibition of discrimination on the basis of sex  
64 35160 Authority of governing boards  
65 38130-38138 Civic Center Act, use of school property for public purposes  
66 48931 Authorization for sale of food by student organization  
67 48932 Authorization for fund-raising activities by student organization  
68 49431 Sale of food to elementary students during the school day  
69 49431.2 Sale of food to middle, junior, or high school students  
70 49431.5 Sale of beverages at elementary, middle, or junior high schools  
71 51520 Prohibited solicitations on school premises  
72 51521 Fund-raising project

73

74 Management Resources:

**School-Connected Organizations**

75 CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES  
76 1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89  
77  
78 WEB SITES  
79 CSBA: <http://www.csba.org>  
80 California Office of the Attorney General, charitable trust registry:  
81 <http://caag.state.ca.us/charities>  
82 California State PTA: <http://www.capta.org>  
83 (9/90 12/90) 7/07  
84  
85 Adopted: 07/09/91  
86 Revised: 03/25/14

# Chapter 20

## Chapter 20 – Booster Clubs, Foundations, Auxiliary Organizations and Other Parent-Teacher Associations

Booster clubs, foundations, auxiliary organizations and other parent-teacher organizations are formed to contribute money to a club, sports team or other organization. For simplicity this manual will use the term “booster clubs” to refer to any of these types of organizations.

Booster clubs are popular in American high schools, community colleges and universities, and are usually run in high schools by the parents of students in the organization being supported, and in colleges by supporters and fans of athletic programs. Fund-raisers are often held to raise money for supplies or equipment that the students may need or for trips that the students may need to take. The main principle of funding by a U.S. IRS 501(c)(3) nonprofit is that the booster club may not discriminate in making grants to youth or college students on the basis of their family’s membership in or funding to the club, or the family’s fund-raising or time put into club activities.

Booster clubs are organized with many purposes in mind. One of the largest and most well-known booster clubs is the National Parent Teacher Association (PTA). Other booster clubs are organized to help with special interests or for school activities such as football, or to assist in buying school supplies, or support other sports programs, the arts, and field trips. Booster clubs and other school-related organizations or groups (all of which will be referred to as booster clubs in this chapter) are separate organizations from a school district.

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

- Assisting others:
  - Assisting a site administrator, faculty advisor, sports coach, and other district staff in performing parts of activities.
  - Assisting students through scholarships.
  - Purchasing supplies for the school.
  - Assisting with funds for field trip travel.
- Specific activities connected to students, parents and adults:
  - Sports programs
  - Field trips
  - Performing arts
  - Language programs

The relationship between student organizations and booster clubs is often confusing. Student organizations are legally considered a part of the school entity. For this reason, they are included in the school entity’s annual audit and have the benefit of the district’s tax-exempt status under the internal revenue code.

Booster clubs may raise funds and donate those funds to the district or purchase items with their funds for donation or assistance to the district, but they are not legally considered a part of the district and are not included in the annual audit. Some organizations, such as the PTA, are established as nonprofit corporations with a separate tax-exempt status. However, many of booster organizations have not applied for or received nonprofit status and do not have their own tax identification number, so it should not be assumed that they are all official groups in the eyes of the Internal Revenue Service (IRS).

Booster club funds and district funds, including ASB funds, must *never* be commingled. Booster clubs and the school entity should remain separate, including in the following ways:

1. The booster club name, address or any other correspondence should never imply any form of responsibility on the part of the ASB or district.
2. The district's tax-exempt status and identification number are *not* for use by any non-school organizations or groups.
3. Booster clubs are responsible for their own tax status and accounting.

Because student organizations operate under the school entity's tax-exempt status, the funds deposited in bank accounts are not subject to state or federal taxes. For this reason, the funds raised by booster clubs, foundations, auxiliary organizations or parent groups should not be deposited into or commingled with the student organization's or the school entity's funds or bank accounts; rather, they should be deposited into the booster club's own bank account. Booster clubs may donate funds to the student organization(s); however, after they do so, only the student organizations can control how the funds will be used.

These nonstudent groups are also responsible for their own tax status and accounting; they may not use the district's tax-exempt status or open bank accounts using the district's tax identification number. It is best if school staff members do not act as officers of nonstudent or non-district-sponsored clubs to avoid the appearance of district sponsorship.

Organizations formed by teachers and/or other employees of a school entity also are not a part of the ASB or the district and may not use the district's tax identification number or deposit funds into the school's ASB account or district bank accounts.

### Auxiliary Organization versus Student Organization at Community Colleges

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

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

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

An auxiliary organization can include the following types of groups:

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



## Regulations Governing Booster Clubs

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

However, governing boards are able to approve guidelines for these groups to follow, and these organizations' fund-raising activities are supposed to be approved by the governing board. California Education Code section 51521 requires that all organizations that conduct fund-raising to benefit clubs, schools, students or the district at the K-12 level have prior approval from the school district's governing board or the board-assigned designee. The code states the following:

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

To meet this statutory requirement, a school district or community college should adopt board policy and regulations requiring all booster clubs to do the following:

1. Complete and file an application to form a booster club.
2. Submit for approval annually a copy of the application and an updated plan of activities.
3. Submit a copy of the organization's adopted constitution and bylaws with the application.
4. Ensure that renewal applications include the following:
  - a. An annual financial statement for the year just ended; the statement is to include all expenditures and all income for all events and fund-raisers.
  - b. A budget for the upcoming year.
  - c. A budget plan for the related activities.

Other recommended rules and regulations are as follows:

- The district has the express right to review and/or audit booster clubs' financial statements to ensure the clubs' financial integrity.
- Authorization of a booster club is valid for up to one year; however, if the superintendent/chancellor considers it necessary, he or she may revoke a booster club's authorization to conduct activities in the district.
- Requests for subsequent authorizations should be presented to the superintendent/chancellor or designee annually.
- Booster clubs are not legal components of the school entity. Each booster club should have its own tax identification number (TIN); booster clubs are not allowed to use the school entity's tax identification number in any way.
- Booster clubs are responsible for their own tax status, accounting and financial records, and must make their own arrangements for an audit if one is needed. The booster club is not audited as part of the district's annual financial audit.

- District or school site officials may require booster clubs to be officially recognized as tax-exempt organizations under internal revenue code section 501(c)(3) and may require them to provide a copy of their determination letter or certificate of nonprofit status (exempt status is discussed further below).
- Booster club funds should never be commingled with ASB funds or any other district funds.
- The booster club must carry its own liability insurance in an amount equal to or exceeding a minimum determined by the school entity.
- California Education Code section 51520 (discussed below) applies in the case of booster clubs at K-12 districts that wish to have student help with activities.
- Booster clubs' ability to use school facilities at K-12 districts is regulated by California Education Code 38130-38139, known as the Civic Center Act.
- Booster clubs must prepare and adopt a constitution and bylaws.
- Booster club officers should be elected according to the structure and process defined in the bylaws.
- It is suggested that K-12 school district personnel not hold any official position in a booster club organization. For community colleges, Education Code section 72673 states that the directors, governors and/or trustees of the organization are appointed or nominated by the college governing board, a district official or a student body or faculty member.
- Fund-raising at any school site is directly under the control of school authorities, such as the site administrator, and must be approved by at least the site administrator prior to any activity. Approval may be granted based on completion of some type of application or form, sometimes referred to as a "Request for Approval of Fund-Raising Activity by a Non-District Organization" form.
- Districtwide projects or fund-raising, such as collection drives, must be submitted in writing and authorized in advance by the district's governing board at a regular board meeting.
- Any rules and regulations developed for the organization must conform to the law, the board of education's policies and regulations, and the school site's rules and procedures.
- All booster club members must be made aware that no individual should personally benefit from the activities the organization conducts. This concept should be made a part of the bylaws.
- Any profits from fund-raising activities that are not spent for a booster club's nonprofit exempt purpose cannot be returned directly to members or their families.
- In case the booster club dissolves or terminates, the booster club's constitution should provide for the distribution of any excess funds to another nonprofit organization, the ASB or the district.

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

Should a booster club decide to operate a bingo or raffle activity, California Penal Code Sections 326.5 and 320.5 regulate these events. These regulations are enforced by the licensing agency of each county.

## **Booster Clubs as Nonprofit Organizations With Their Own Tax Identification Number**

Booster clubs are not legal components of the school district and each club must have its own tax identification number (TIN). There are several ways to approach being tax exempt, having a TIN, or choosing whether or not to accept donations. The recommended approach is for all booster clubs to apply for nonprofit tax-exempt status through the Internal Revenue Service (IRS) and state of California. Preparing constitutions, by-laws, articles of incorporation, budgets and projections are already part of the process of obtaining school entity approval. Taking the next step and completing the federal and state forms is not much more difficult.

IRS Form SS-4, Application for Employer Identification Number, may be submitted over the telephone after it is filled out. Regardless of whether it intends to file for nonprofit status, a booster club that will receive \$5,000 or more in annual revenues or gross receipts is required to file IRS Form 1023, "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code,"

Likewise, if the booster club wishes to specify contributions as tax-deductible, the most direct path to doing so is through Form 1023, which upon approval will result in the IRS issuing a determination letter that recognizes the booster club's 501(c)(3) nonprofit, tax-exempt status. Booster clubs cannot legally furnish donors with receipts for a charitable tax deductible donation unless they have obtained this type of official determination letter from the IRS.

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

Forms are available on the IRS and California Franchise Tax Board Web sites at [www.irs.gov](http://www.irs.gov) and <http://ftb.ca.gov>.

## **Financial Guidelines**

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

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

### **Financial statements and treasury (See Chapter 7)**

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

### **Cash receipts and bank reconciliation (See Chapters 7 & 13)**

- Prenumbered receipt books and supporting backup documentation.
- Preparation of duplicate deposit, cash count and fund-raising forms.

- Bank deposits should be made intact and in a timely manner.
- Someone other than the individual(s) responsible for depositing funds and writing checks should perform bank reconciliations monthly.

#### Cash disbursements (See Chapter 18)

- Checks should require a minimum of two signatures.
- Preparation of duplicate forms such as purchase orders.
- All expenditures should be approved by the booster board and the approval noted in the board meeting minutes.

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

Only organizations that have scheduled fund-raising activities and have obtained prior written approval from the ASB council and school site administrator will be authorized to conduct such activities on district or school premises.

### Solicitations on School Premises

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

*During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of the school authorities, unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an Act of Congress or under the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the county board of education or by the Governing Board of the school district in which the school is located. Nothing in this section shall be construed as prohibiting the solicitation of pupils of the public school on school premises by pupils of that school for any otherwise lawful purpose.*

California Education Code section 51521, also for K-12 school entities, discusses solicitations on behalf of a school.

Ultimately, the K-12 school district's superintendent and governing board have complete authority over whether any such activity occurs on school district property. Thus, obtaining written permission for any such activities is of primary importance. The following are general criteria for obtaining permission.

- The purposes of the fund-raising activity, which must be nonpartisan, nonpolitical, nonsectarian, and nondenominational.
- The manner in which the fund-raising activity will be conducted (for example, demands made on staff time and district materials must be minimal, and the activity must not encroach on instructional time).
- Identification of the sponsors, officers and individuals participating in the fund-raising activity.
- Disclosure of the identity and location of any parent organization with which the soliciting organization is affiliated or of which it is a subsidiary.

## School District Employees and School Site Interaction

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 personnel department.
- Some districts that have permitted a district employee to also be employed by a booster club may require that the employee be paid through the district, with the district being reimbursed in turn by the booster club. The district may also require that any employee chosen to work for a booster club be hired and cleared for work through the district's personnel office.
- A district employee who acts in their personal capacity and on their own personal time is free to establish a booster club or to participate in it. The employee must ensure that participation in the booster club does not present a conflict of interest with their duties as a school employee. The employee should also make it clear that their participation is in their personal capacity and not in their capacity as a district employee.

## Donations for Supplies, Equipment and Transportation

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

### Supplies

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

- **PAID BY:**
- **Booster club name**
- **Person responsible for booster club**
- **Billing address**

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

### Donations for Equipment Purchases

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

- **PAID BY:**
- **Booster club name**
- **Person responsible for booster club**
- **Billing address**

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

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 site administrator and the purchasing department before the equipment is ordered. Then, at a regular board meeting, the district's governing board must accept the equipment as a donation to the district.

#### Donations for Transportation/Field Trips

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

- PAID BY:
- Booster club name
- Person responsible for booster club
- Billing address

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

### Paying Stipends, Salaries and Consultants

#### Paying Stipends and Salaries:

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

#### Consultants

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

# Student Fees FAQ's

## What does the law say?

Education Code (49011[b]) states the following requirements apply to student fees:

1. **All supplies, materials and equipment needed to participate in educational activities shall be provided to pupils free of charge.** A waiver process shall not render an otherwise impermissible fee permissible.
2. 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 fee or purchase of additional supplies that the school district or a school does not provide.
3. The school district or a school shall not offer course credit or privileges related to educational activity in exchange for money or donations of goods or services from a pupil or pupil's parents or guardians, and a school district or school shall not renew 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 a school.

## What fees are allowable?

The fees, charges, and deposits that are legally authorized by law are as follows:

1. Charges for **optional attendance as a spectator at a school or District sponsored activity.**
2. Charges for **food served to students**, subject to free and reduced price meal program eligibility and other restrictions specified in law.
3. Paying the **replacement cost for District books or supplies** loaned to a student that the student fails to return or that is willfully cut, defaced or otherwise injured, up to an amount not to exceed \$10,000.
4. 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.
5. **Medical or hospital insurance for field trips** that is made available by the school district.
6. Charges for **required medical and accident insurance** for athletic team members, so long as there is a waiver for financial hardship.

7. 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.
8. Charges for the **rental or lease of personal property** needed for District purposes, such as caps and gowns for graduation ceremonies.
9. Fees for **school camp programs**, so long as no student is denied the opportunity to participate because of nonpayment of the fee.
10. Reimbursement for the **direct cost of materials provided** to a student for property the student has fabricated from such materials for his/her own possession and use, such as wood shop, art, or sewing projects kept by the student.
11. Reimbursement for the **actual cost of duplicating public records**, student records, or a prospectus of the school curriculum (with two exceptions: (1) no charge shall be made for furnishing up to two transcripts of former pupil records, and (2) if the cost would prevent a special education parent for exercising their right to receive copies of student records, the copies shall be reproduced at no extra cost.
12. Fees for **transportation to and from school**, and transportation between school and regional occupational centers, programs or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student and provided there is a waiver provision based on financial need.
13. Fees for **transportation of pupils to places of summer employment**.

## **How Does this Impact Fundraising?**

### **May a school accept donations from parents and guardians?**

Yes. Schools may accept donations of funds and property so long as the donation is **truly voluntary**, and consequently cannot be a requirement for participation in a program or activity, and **no extra credit of any sort shall be given to students who participate**. Any statement or explanation related to the donation that could lead a reasonable person to believe that the donation may not be truly voluntary should be avoided. The opportunity to participate in educational programs, including extracurricular activities, must not be linked to either the willingness or the ability of the student or the student's family to pay a fee or request a fee waiver.

### **May a school solicit donations or engage in fundraising activities?**

The law does allow school districts to request voluntary donations and engage in fundraising activities and programs. An entire school, class, sports team, or club may voluntarily participate in fundraising. These



donations and fundraising financial contributions must be voluntary, and all students will be allowed to participate in school activities and extracurricular activities regardless of whether the parent or legal guardian makes a donation or contribution. Schools may require students to attend a fundraising event, but if the students are unable to raise funds for the event the students cannot be prevented from participating in an educational activity.

**What does this mean for other fundraising organizations, such as PTA's/PTSA, school-connected organizations, parent-support groups, and booster clubs?**

Because they are connected to the schools, they must also collect money legally. Parents and students cannot be required to provide specific funds or items and no consequences can be put on a student or family who does not donate.

**Can students be recognized for their fundraising efforts?**

Yes, students may receive prizes or other non-academic recognition for voluntarily participating in fundraising activities. However, students may not be singled out for their lack of participation if they do not fundraise or make donations.



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

**TOM TORLAKSON**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

**FISCAL MANAGEMENT ADVISORY 12-02**

**DATE:** April 24, 2013

**TO:** County and District Superintendents  
Charter School Administrators

**FROM:** Jeannie Oropeza, Deputy Superintendent  
Services for Administration, Finance, Technology, and Infrastructure  
Branch

**SUBJECT: Pupil Fees, Deposits, and Other Charges**

This Advisory updates Fiscal Management Advisory 12-01. It reflects the most recent legislation, including AB 1575 (Stats. 2012, c. 776) which noted that it was "declarative of existing law." It also reflects the most recent California Supreme Court interpretations.

**Pupil Fees, Deposits and Charges in California Public Schools**

**I. A Free Public School System**

"A pupil enrolled in a school shall not be required to pay any fee, deposit, or other charge not specifically authorized by law."<sup>1</sup>

With this regulatory language the State Board of Education made clear that fees are not to be imposed except where specifically authorized by law. This administrative regulation was promulgated based on the authority of Article IX, Section 5 of the California Constitution which provides for a free school system:

The Legislature shall provide for a system of common schools by which a free school shall be kept up and supported in each district at least six months in every year, after the first year in which a school has been established.

In 1874, the State Supreme Court held that this provision entitled students to be educated at public expense.<sup>2</sup>

The California *Education Code (EC)*, as amended by Assembly Bill (AB) 1575 in 2012, provides that a pupil enrolled in a public school shall not be required to pay a pupil fee

<sup>1</sup> *California Code of Regulations*, Title 5, Section 350.

<sup>2</sup> *Ward v. Flood*, 48 Cal. 36, 51 (1874).

for participation in an educational activity.<sup>3</sup> "Educational activity" is defined as an activity offered by a school, school district, charter school or county office of education that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.<sup>4</sup> "Pupil fee" is defined as a fee, deposit or charge imposed on pupils, or a pupil's parents or guardians, including but not limited to:

1. A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
2. A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform, or other materials or equipment.
3. A purchase that a pupil is required to make to obtain materials, supplies, equipment, or uniforms associated with an educational activity.<sup>5</sup>

All of the following apply to the prohibition on pupil fees described above:

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.<sup>6</sup>
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's parents or guardians did not or will not provide money or donations of goods or services to the school district or school.<sup>7</sup>

Schools can solicit voluntary donations of funds or property, and voluntary participation

---

<sup>3</sup> EC Section 49011(a).

<sup>4</sup> EC Section 49010(a); see *Hartzell v. Connell*, 35 Cal. 3d 899, 910-911 (9184). The *Hartzell* court suggested that fees for optional attendance at school or District sponsored activities that are purely recreational (rather than educational) in nature, such as a weekend dance or an athletic event, may be legal. *Id.* at 911, n. 14.

<sup>5</sup> EC Section 49010(b); see Ops. Cal. Atty. Gen. No. NS 2469 (1940).

<sup>6</sup> See *Hartzell v. Connell*, 35 Cal. 3d 899, 912-913 (1984).

<sup>7</sup> EC Section 49011(b).

in fundraising activities.<sup>8</sup>

The following analysis may be helpful when determining whether a fee can be charged: Is the fee specifically authorized by statute? If so, the fee can be charged. If the fee is not specifically authorized by statute, does it relate to an activity that is an integral component of public education? If so, the fee cannot be charged. Local educational agencies (LEAs) may also wish to consult their own attorneys.

## **II. Fees Authorized by Law**

The prohibition on "pupil fees" as defined above does not prohibit imposition of a fee, deposit or other charge otherwise allowed by law. (EC Section 49011(e)). The legislature has passed a number of laws authorizing specific fees. Schools may, but are not required to, charge the following fees:

### **Materials and equipment:**

A. Reimbursement for the direct cost of materials provided to a pupil for property the pupil has fabricated from such materials to take home for his/her own possession and use, such as wood shop, art, or sewing projects kept by the pupil. (EC Section 17551.)

B. Charges for safety glasses, for a pupil to keep, so long as the school provides them free of charge for use in specified courses or activities involving the use of hazardous substances likely to cause injury to the eyes. (EC Sections 32030-32033.)

C. Fees for sale or lease of Internet appliances or personal computers to parents for the purpose of providing access to the school district's educational computer network, at no more than cost, so long as the district provides network access for families who cannot afford it. An Internet appliance is a technological product that allows a person to connect to, or access, an online educational network. The internet appliances and personal computers referred to in this section are deemed supplemental and not an essential part of the school district's educational program. (EC Section 17453.1.)

### **Transportation:**

D. Fees for transportation to and from school, and transportation between school and regional occupational centers, programs or classes, as long as (1) the fee

---

<sup>8</sup> EC Section 49011(c).

County and District Superintendents

April 24, 2013

Page 4

does not exceed the statewide average nonsubsidized cost per pupil; (2) there is a waiver provision based on financial need; and (3) fees are not charged to pupils with disabilities whose Individualized Education Program (IEP) includes transportation as a related service necessary for them to receive a free appropriate public education. (EC Section 39807.5(b), (d), and (f).)<sup>9</sup>

E. Fees for transportation of pupils to and from their places of summer employment in connection with any summer employment program for youth. (EC Section 39837.)

F. Fees for all or part of the cost of transportation for adult students. (EC Section 39801.5.)

**Food:**

G. Charges for food served to pupils, subject to free and reduced price meal program eligibility and other restrictions specified in law. (EC Sections 38082 and 38084.)

**Lost or Damaged Property:**

H. Payment for the replacement cost for district books, supplies or property loaned to a pupil that the pupil fails to return, or that are willfully cut, defaced or otherwise damaged, up to an amount not to exceed \$10,000, adjusted annually for inflation. (EC Sections 19911 and 48904.)

**Field Trips:**

I. Fees for field trips and excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities so long as no pupil is prevented from making the field trip or excursion because of lack of sufficient funds. (EC Section 35330(b).)<sup>10</sup>

J. Medical or hospital insurance for field trips that is made available by the school district. (EC Section 35331(b)(2).)

---

<sup>9</sup> The California Supreme Court has ruled that this statutorily-authorized fee does not violate the constitutional free school guarantee because home-to-school transportation is neither an educational activity nor an essential part of school activity. *Arcadia School District v. State Department of Education*, 2 Cal. 4th 251, 263-264 (1992).

<sup>10</sup> A school must not require that a student pay an admission charge to an exhibit, fair, theater or similar activity for instruction or extracurricular purposes when a visit to such places is part of the district's educational program. Ops. Cal. Atty. Gen. No. NS 2469 (1940).

K. Deposits for school band instruments, music, uniforms, and other regalia for use on an excursion to a foreign country. (EC Section 38120.)

**Community Service Classes:**

L. Fees for community classes in civic, vocational, literacy, health, homemaking, and technical and general education, not to exceed the cost of maintaining the community classes. (EC Sections 51810 and 51815.) These include classes such as dance, music, theatre, visual arts, handicraft, science, literature, nature study, nature contacting, aquatic sports and athletics. (EC Section 51810.) These classes are primarily intended for adults and are open only to those minors whom the governing board believes will profit from such classes. (EC Section 51811.)

M. Fees for adults for any classes except classes in elementary subjects and classes for which high school credit is granted when taken by a person not holding a high school diploma. (EC Section 52612(a).)<sup>11</sup> Fees for adult classes in English and citizenship may be charged through July 1, 2015. (EC Section 52612(c).)<sup>12</sup>

N. Fees for materials and textbooks or a refundable deposit on loaned books, in classes for adults. (EC Sections 52165 and 60410.)

O. Fees (at not less than cost) for adult class materials, including those necessary for the making of articles that shall become the property of the student who made it. (EC Sections 52612, 52615, and 17552.)

**Athletic Team Insurance:**

P. Charges for required medical and accident insurance for athletic team members that are not paid by school district or student body funds, so long as there is a waiver for financial hardship. (EC Sections 32220-32224.)

**Tuition:**

Q. Tuition fees charged to pupils whose parents are actual and legal residents of an adjacent foreign country or an adjacent state. The pupils may be admitted to a

---

<sup>11</sup> The EC authorizes flexibility in the use of funds appropriated for Adult Education programs and deems LEAs who spend those funds flexibly to be in compliance with applicable funding and program requirements. EC Section 42605(a)(1), and (d). The fees provision in EC Section 52612 is not altered by EC Section 42605.

<sup>12</sup> Cal. Stats. 2011, c. 606 (A.B. 189), Section 2.

school but shall be required to reimburse the district for the cost of educating the pupil. (EC Sections 48050 and 48052.)

R. Tuition fees may be collected from foreign students attending a district school pursuant to an F-1 visa, equal to the full unsubsidized per capita cost of providing education during the period of attendance. (8 U.S.C. Section 1184(m)(1).)

**School Camp Programs:**

S. Fees for outdoor science school camp programs, so long as no pupil is denied the opportunity to participate because of non-payment of the fee. (EC Section 35335.)

**Child Care and Development:**

T. Fees for child care and development services, except that no fees shall be assessed to students enrolled in the program for severely disabled children as stated in EC Section 8250(d) or families receiving CalWORKS cash aid. Fees for state preschool, except that no family fees shall be assessed to students placed in state preschool by an IEP or families receiving CalWORKS cash aid. (EC Sections 8239, 8250(d)(3), 8263(g),(h), 8265, 8447(g), 56000.) Fees for supervision of children before and after school, except that no child who desires to participate shall be denied the opportunity to participate because of inability to pay the fee. (EC Sections 8487 and 8488.)

**Fingerprinting:**

U. Fees for an optional fingerprint program for children in kindergarten or other newly enrolled children if the fee does not exceed the actual costs associated with the program. (EC Section 32390.)

**Duplication of Records:**

V. Fees for the actual cost of duplicating public records, pupil records, or a prospectus of the school curriculum. (Government Code Section 6253; EC Sections 49063(h) and 49091.14.) There are two exceptions: First, no charge shall be made for furnishing up to two transcripts of former pupils' records or up to two verifications of various records of former pupils. (EC Section 49065.) Second, if the cost would effectively prevent the parent of a special education pupil from exercising the right to receive copies of pupil records, the copies shall be reproduced at no cost. (EC Section 56504.)

**Specialized Examinations:**

W. Fees for Advanced Placement and International Baccalaureate Diploma examinations for college credit, so long as (1) taking the exam is not a course requirement and (2) the exam results have no impact on a pupil's grade or credit in a course. An LEA may fund all or part of the cost of the AP test fee for an economically disadvantaged high school pupil or the IB test fee for a low- or middle-income pupil. (EC Sections 52240-52243; 52920-52922.)

**After School Programs:**

X. Fees for After School Education and Safety Programs, so long as no eligible student is denied the ability to participate because of an inability to pay the fee. (EC Section 8482.6)

**III. Fees Not Allowed**

The Opinions of the Attorney General<sup>13</sup> indicate that charges may not be levied for the following:

A. A deposit in the nature of a guarantee that the district would be reimbursed for loss to the district on account of breakage, damage to, or loss of school property;

B. An admission charge to an exhibit, fair, theater or similar activity for instruction or extracurricular purposes when a visit to such places is part of the district's educational program;

C. A tuition fee or charge as a condition of enrollment in any class or course of instruction, including a fee for attendance in a summer or vacation school, a registration fee, a fee for a catalog of courses, a fee for an examination in a subject, a late registration or program change fee, a fee for the issuance of a diploma or certificate, or a charge for lodging.

D. Membership fees in a student body or any student organization as a condition for enrollment or participation in athletic or other curricular or extracurricular activities sponsored by the school;<sup>14</sup>

<sup>13</sup> See, e.g., Ops. Cal. Atty. Gen. No. NS 2469 (1940).

<sup>14</sup> A school district may not charge fees to enroll and/or participate in activities of career technical student organizations which are part of a career technical class or course of instruction offered for credit. (EC Section 52375.) Nor may a school district charge fees for transportation associated with activities of



E. Charges to an apprentice, or his or her parents or guardian, for admission or attendance in any class pursuant to Section 3074 of the Labor Code. (EC Section 48053.)

F. Charges for textbooks and workbooks (except for classes for adults). (EC Sections 60070 and 60410.)

G. Fees to process an interdistrict transfer request by a pupil residing in another district.<sup>15</sup>

H. Reimbursement for lost Average Daily Attendance revenue for absences from school.<sup>16</sup>

As for school supplies, EC Section 38118 provides:

Writing and drawing paper, pens, inks, blackboard erasers, crayons, lead pencils, and other necessary supplies for the use of the schools shall be furnished under direction of the governing board of the school district.

The Attorney General has issued an opinion that all of the following are "necessary supplies" and therefore, if the school district requires that pupils use such items, the school district must provide them to pupils for free in order to participate in regular classroom work in the particular subjects involved.<sup>17</sup>

A. Art material for art classes and mechanical drawing sets;

B. Cloth to be used in dressmaking classes and wood for carpentry classes;

---

career technical student organizations which are part of a career technical class or course of instruction offered for credit when those activities are integral to assisting the pupil to achieve the career objectives of the class or course. (EC Section 52373.) The exception is when fees are charged to provide transportation between the regular full-time day schools the pupil would attend and the regular full-time occupational training classes they attend provided by a regional occupational center or program. (EC Section 39807.5.)

<sup>15</sup> Ops. Cal. Atty. Gen. No. 04-501 (2004).

<sup>16</sup> Ops. Cal. Atty. Gen. No. 96-1004 (1997). The original Opinion referred to ADA lost for unexcused absences only. Since then, the law has changed such that ADA cannot be earned for unexcused or excused absences. (EC Section 48205(d), amended by Cal. Stats. 1999, c. 312 (S.B. 1208), Section 1.) Presumably the previous Opinion likewise applies to ADA lost because of excused absences.

<sup>17</sup> Ops. Cal. Atty. Gen. No. NS-4114 (1942).

- C. Gym suits for physical education classes;<sup>18</sup>
- D. Bluebooks in which to write a final examination; and
- E. Paper on which to write a theme or report when such theme or report is a required assignment.

No statute specifically authorizes tuition for summer school. Therefore, tuition or any such fee or charge relating to summer school is prohibited under *California Code of Regulations*, Title 5 (5 CCR), Section 350, which precludes charging fees for educational activities not specifically authorized by law.

#### IV. Fee Issues Specific to Charter Schools

EC Section 47605(d) specifically prohibits a charter school from charging tuition, but does not mention fees or other charges. Charter schools are exempt from most laws governing school districts (EC Section 47610). However, the California Constitution, which is the highest law of the state, cannot be rendered inapplicable by the Legislature. Therefore, the free school guarantee of the California Constitution, Article IX, Section 5, applies to charter schools. The EC, as amended by AB 1575 in 2012, makes clear that the prohibition on pupil fees applies to charter schools.<sup>19</sup>

Only some EC sections specifically authorizing fees have explicitly been made applicable to charter schools. Charter schools may only charge fees authorized by those EC sections that have been made explicitly applicable to charter schools. For example, charter schools can charge fees for food and field trips -- subject to the restrictions on those fees as described in Section II, G and I, above -- because the EC applies those provisions to charter schools.<sup>20</sup> Conversely, charter schools cannot charge other "fees authorized by law" in Section II above, except to the extent that any such fees do not relate to an activity that is an integral component of public education.

---

<sup>18</sup> Specifically with respect to gym clothes, EC Section 49066(c) states that: "[n]o grade of a pupil participating in a physical education class may be adversely affected due to the fact that the pupil does not wear standardized physical education apparel where the failure to wear such apparel arises from circumstances beyond the control of the pupil."

<sup>19</sup> EC Sections 49010(a), 49011(d).

<sup>20</sup> EC Section 35330(d) (field trips); EC Section 49430.7(a)(2) (food).



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

**TOM TORLAKSON**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

## ADDENDUM TO FISCAL MANAGEMENT ADVISORY 12-02

**DATE:** October 4, 2013  
**TO:** County and District Superintendents Charter School Administrators  
**FROM:** Jeannie Oropeza, Deputy Superintendent  
 Services for Administration, Finance, Technology, and Infrastructure  
**SUBJECT:** Pupil Fees, Deposits, and Other Charges: Cap and Gown for High School Graduation Ceremony

Questions have arisen recently as to whether a district can require students to purchase or pay for a cap and gown if wearing a cap and gown is a condition of participation in a graduation ceremony. This memo is intended to augment Fiscal Management Advisory 12-02, dated April 24, 2013, *Pupil Fees, Deposits, and Other Charges*, Section III, "Fees Not Allowed."

In *Sands v. Morongo Unified Sch. Dist.*, 53 Cal. 3d 863, 873-874 (1991), *cert. denied*, 505 U.S. 1218 (1992), the California Supreme Court found that the high school graduation ceremony is "an integral part of the educational process" because it recognizes cumulative academic achievement. Therefore, the graduation ceremony is an "educational activity," pursuant to *EC* Section 49010(a), as to which a pupil fee cannot be charged.

In the CDE's view, *EC* Section 38119 only authorizes districts to rent caps and gowns from a supplier and provide them free of charge to students. Therefore, a cap and gown fee is not "otherwise allowed by law." *EC* Section 49011(e).

For these reasons, a district may not require students to purchase a cap and gown as a condition of participating in the graduation ceremony. The CDE recommends that a district that requires students to wear a cap and gown at the ceremony inform students that: (1) the district will provide caps and gowns for graduating seniors for use during the ceremony, and (2) students also have the option to purchase an appropriate cap and gown from a vendor. No student should be required to self-identify as indigent in order to receive a cap and gown from the district.

California Department of Education  
1430 N Street  
Sacramento, CA 95814

Last Reviewed: Friday, October 04, 2013

## San Marino Unified School District Purchasing Procedures

This procedure applies to ALL orders processed through the District: In compliance with accounting and auditing procedures, **anything to be supplied to the District or the schools must be ordered by the District and delivered to the District Warehouse.** This includes all donations, reimbursements and approved purchases by the PTA's/PTSA or Booster/Support Groups (checks must be attached to the requisitions or have already been forwarded to or arrangements have been made with the District accounting prior to ordering). It is the requestor's responsibility to assure that all paperwork has been submitted for approval before the purchasing process may begin. If staff members have questions regarding the District's procedures they are to contact their Principal or department head.

The requestor is not approved by the District to authorize purchases. A requestor may contact the Purchasing Department to assist in the purchase of items, supplies, materials, and equipment, we are here to assist you. However, if the requestor knows exactly what it is they are looking to purchase, the requestor may obtain information off a website or catalog. If the purchase is a highly detailed order that needs more specific information from the requestor, the requestor may obtain a quote/pricing information from the vendor and attach all information to the requesting paperwork to assist in the ordering process by the purchasing department. **However, ALL orders are to be processed by the Purchasing Department with an approved purchase order to the vendor and only then is the order approved for delivery.**

As stated above, all purchases must be delivered to the District Warehouse. However, the only time shipment directly to the site is allowable is when the item is too large, heavy or will be installed at time of delivery, and ONLY with prior knowledge and approval from the Purchasing and Maintenance departments (this request for special handling or delivery of your order is to be communicated in the requisition's comments section and the purchasing department will then arrange with the vendor and if necessary contact the requestor).

The requestor is not approved by the District to pick up any orders from a vendor/vendor's location without prior knowledge and approval by the Purchasing Department. If there is a case where an order must be picked up from a vendor/vendor's location, you must contact your school site principal to arrange for this approval with Purchasing (the requestor will receive approving paperwork) and only then may the order be picked up. Note: This approval will be very limited and only if deemed necessary to our standards of operation.

In these two cases, the requesting school/department (requestor) will be responsible for the receipt of the item as well as the forwarding of the packing slip or any other receiving paperwork to the Purchasing department, since this documentation is necessary to process payment to the vendor.

As stated above, the requestor should only have contact with the vendor to obtain a quote/pricing information. **The billing, shipment and contact information given to the vendor must provided to them from the District Purchasing Office – there are no exceptions-- please see below.** The requestor may ONLY give his/her name, and **should NEVER give their personal contact information to a vendor including work or home address, work or personal phone numbers and/or emails.** The requestor's name and contact number/s should always be added to the comments section on the requisition to allow purchasing or accounting to contact the requestor for any clarification that may be needed on their request.

**Bill to: San Marino Unified School District  
Attn: Accounts Payable  
1665 West Drive  
San Marino, CA 91108  
Contact Phone: (626) 299-7000 ext. 335**

**Ship to: San Marino Unified School District  
Central Warehouse - Attn: Purchasing  
1645 Sherwood Road  
San Marino, CA 91108  
Email: [purchasing@smusd.us](mailto:purchasing@smusd.us)**

The vendor should be notified by the requestor that all further contact for the order process and approval will be directed to the Purchasing department. Most importantly, that the quote is not an order and should not be processed until they obtain a copy of an authorized district issued purchase order, usually sent via fax unless otherwise specified.

I hope this information will be useful to you. Please feel free to contact the Purchasing Office at (626) 299-7000 x335 if I can be of any further assistance. Thank you.

### School-Sponsored Trips

1 The Governing Board recognizes that school-sponsored trips are an important  
2 component of a student's development and supplement and enrich the classroom  
3 learning experience. School-sponsored trips may be conducted in connection with the  
4 district's course of study or school-related social, educational, cultural, athletic, school  
5 band activities, or other extracurricular activities. A field trip to a foreign country may be  
6 permitted to familiarize students with the language, history, geography, natural science,  
7 and other studies relative to the District's course of study.

8  
9 Requests for school-sponsored trips involving out-of-state, out-of-country, or overnight  
10 travel shall be submitted to the Superintendent or designee. The Superintendent or  
11 designee shall review the request and make a recommendation to the Board as to  
12 whether the request should be approved by the Board. All other school-sponsored trips  
13 shall be approved in advance by the principal.

14  
15 The principal shall establish a process for approving a staff member's request to  
16 conduct a school-sponsored trip. When planning trips, staff shall consider student  
17 safety, objectives of instruction, the most effective use of instructional time, the distance  
18 from school, District and student expense, and transportation and supervision  
19 requirements. Principals may exclude from the trip any student whose presence on the  
20 trip would pose a safety or disciplinary risk.

21  
22 No field trip shall be authorized if any student would be excluded from participation  
23 because of a lack of sufficient funds. The Superintendent or designee shall coordinate  
24 with community groups to supply funds for students in need. (Education Code 35330)

25  
26 District funds shall not be used to pay student expenses for out-of-state or out-of-  
27 country field trips or excursions. However, expenses of instructors, chaperones, and  
28 other personnel participating in such trips, as well as incidental expenses for the use of  
29 District equipment during the trip, may be paid from District funds. (Education Code  
30 35330)

31  
32 Principals shall ensure that teachers develop plans that provide for the safety of  
33 students and their proper supervision by certificated staff on all school-sponsored trips.  
34 Other school employees and parents/ guardians also may participate in this supervision  
35 and may be asked to attend preparatory training sessions and/or meetings.

#### 36 37 Study Trips

38  
39 In advance of a study trip, teachers shall determine educational objectives that relate  
40 directly to the curriculum. Principals shall ensure that teachers develop plans that  
41 provide for the best use of students' learning time while on the trip. Teachers also shall  
42 provide appropriate instruction before and after the trip.

School-Sponsored Trips

44 Overnight Trips

45  
46 The administration is to advise the Board of any overnight trip out of the County of Los  
47 Angeles.  
48

49 Legal Reference:

50 EDUCATION CODE

- 51 8760 Authorization of outdoor science and conservation programs
- 52 32040-32044 First aid equipment: field trips
- 53 35330 Excursions and field trips
- 54 35331 Provision for medical or hospital service for pupils (on field trips)
- 55 35332 Transportation by chartered airline
- 56 35350 Transportation of students
- 57 44808 Liability when pupils not on school property
- 58 48908 Duties of pupils; authority of teachers

59

60 BUSINESS AND PROFESSIONS CODE

- 61 17540 Travel promoters
- 62 17550-17550.9 Sellers of travel
- 63 17552-17556.5 Educational travel organizations

64

65 Management Resources:

66 WEB SITES

- 67 American Red Cross: <http://www.redcross.org>
- 68 California Association of Directors of Activities: <http://www.cada1.org>
- 69 U.S. Department of Homeland Security: <http://www.dhs.gov>

70

71 Adopted: 8/20/91

72 Revised: 07/25/05, 03/10/15

*Revised  
Policy  
forthcoming  
2015*

Public Activities Involving Staff, Students, or Facilities  
**Use of School Facilities**

The Governing Board accepts the responsibilities for making its plant facilities available to responsible organizations, associations, and individuals of the community for appropriate civic, cultural, welfare or recreational activities that do not infringe upon nor interfere with the conduct and best interests of the school system.

More specifically, it is the Governing Board's intention to grant the use of school facilities for activities that are of an educational, cultural, civic, social, recreational, governmental, and general political nature. This is provided that the activities are sponsored by responsible and organized, local persons, organizations, agencies and/or institutions. The Superintendent shall also establish a use of facility fee schedule.

The Board shall grant the use of school facilities without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. Other groups that request the use of school facilities under the Civic Center Act will be charged at least direct costs.

*1. Types of Activities Prohibited*

Any political organization that supports governmental changes by violence or any organization activities that promulgate a theory or doctrine that is subversive to the laws of the United States are prohibited. These may include:

- a) Any activity that may violate the canons of good morals, manners, or taste or be injurious to the buildings, grounds or equipment.
- b) Any purpose in conflict with school activities.
- c) Commercial advertising.
- d) Fund-raising campaigns except as permitted by Governing Board policy or special action of the Governing Board.
- e) Activities that are legally discriminatory
- f) Any use that involves the possession, consumption, or sale of alcoholic beverages or any restricted substances, including tobacco on school property.

2. *Granting of Approval*

a) The Superintendent of Schools or a designee is authorized to approve and arrange for scheduling the use of school facilities by applicants satisfying the above purposes and limitations.

b) Pursuant to the provisions of the Education Code 39872, the following persons and groups are permitted to use the food service facilities:

1) Members of the staff of the State Department of Education and the office of the County Superintendent of Schools.

2) Members of parent-teacher organizations.

3) Persons entitled to use the school under the Civic Center Act.

3. *Damage and Liability*

a) Groups or persons using facilities under the provisions of this policy shall be liable for any property damages caused by the activity.

b) The Board shall charge the amount necessary to repair the damages and may deny the group further use of school facilities. (Education Code 40043)

c) Any group using school facilities shall be liable for any injuries resulting from its negligence during such use. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk.

**Legal References**

*Education Code*

- 10900-10916 Community Recreation Programs
- 40040-40047 Civic Center Act: use of school property for public purposes

*Court Cases*

- ACLU of So. Calif. v. Board of Education of Los Angeles* (1961), 55 Cal 2nd 167
- ACLU of So. Calif. v. Board of Education of San Diego* (1961), 59 Cal 2nd 906
- ACLU of So. Calif. v. Board of Education of Los Angeles* (1963), 59 Cal 2nd 203
- ACLU of So. Calif. v. Board of Education of San Diego* (1963), 59 Cal 2nd 224
- Cole v. Richardson* (1972), 405 US 676, 92 S. Ct. 1332
- Management Resources: Legal Advisory* 1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89

Adopted: 7/9/91 Revised: 6/9/98



# San Marino Unified School District

Permit No.: \_\_\_\_\_  
 Date: \_\_\_\_\_

Attn: Facility Permits  
 1665 West Drive  
 San Marino, California 91108

**APPLICATION FOR USE OF FACILITIES** Phone: 626-299-7000 Fax: 626-299-7010  
*See reverse for additional information/document requirement* *Mail requests and documents to the above address*

**Completing and submitting the "Application for Use of Facilities" does not insure the facility use will be granted.  
 The San Marino Unified School District reserves the right to reject any incomplete application.**

Organization's Name \_\_\_\_\_

Non-Profit Organization? Yes  No   
 (If YES, attach proof of non-profit status)

Type of Organization \_\_\_\_\_

Adult requesting permit \_\_\_\_\_ Title \_\_\_\_\_

Organization Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_ Business Phone \_\_\_\_\_

CERTIFICATE OF INSURANCE:      REQUIRED: Yes  No       RECEIVED: Yes  No

Will there be any admission charge, solicitation or collection of funds? Yes  No       If YES, how will proceeds be used? \_\_\_\_\_

Is Meeting Open to the public? Yes  No       Number of Participants:       Estimated Attendance:

**\*\*Please Circle**    DISTRICT OFFICE    SAN MARINO HIGH SCHOOL    HUNTINGTON MIDDLE SCHOOL  
**Site Requested:**    CARVER ELEMENTARY    VALENTINE ELEMENTARY    STONEMAN SITE

Specify Facility/Area Needed \_\_\_\_\_ Number of Days \_\_\_\_\_

Event _____	Purpose of Event _____
<b>Day(s) of the Week:</b> (Please list individually) _____	<b>Date(s):</b> _____
<b>Time:</b> (Facility opening and closing - a.m./p.m.) _____	_____
_____	_____
_____	_____
_____	_____

**Equipment AND/OR Special Arrangements:** Please attach a diagram if setup for tables is requested  
 \_\_\_\_\_  
 \_\_\_\_\_

Applicant's Signature -- See item 6 on reverse side \_\_\_\_\_ Date \_\_\_\_\_

**OFFICE USE ONLY:**  
 AVAILABILITY CONFIRMED BY: \_\_\_\_\_ Date: \_\_\_\_\_

Will air conditioning be required? \_\_\_\_\_ YES \_\_\_\_\_ NO  
 Willing to reimburse custodial service fees? \_\_\_\_\_ YES \_\_\_\_\_ NO

ASSIGNED TO: Custodian: \_\_\_\_\_ Cafeteria worker: \_\_\_\_\_

**SEND/FAX:** Date: \_\_\_\_\_ To: \_\_\_\_\_ From: \_\_\_\_\_

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SAN MARINO UNIFIED SCHOOL DISTRICT  
USE OF FACILITIES HOLD HARMLESS  
RELEASE AND WAIVER OF LIABILITY  
AND INDEMNITY AGREEMENT**

IN CONSIDERATION of being permitted to utilize the facilities, services and programs of the San Marino Unified School District for any purpose, including, but not limited to observation or use of facilities or equipment, or participation in any off-site program affiliated with the San Marino Unified School District, the undersigned for himself or herself and any personal representatives, heirs, and next of kin, hereby acknowledges, agrees and represents that he or she has the opportunity to carefully consider such premises and facilities or the affiliated program. It is further warranted that such entry into the San Marino Unified School District for observation or use of any facilities or equipment or participation in such affiliated program constitutes an acknowledgement that such premises and all facilities and equipment thereon and such affiliated program have been inspected and carefully considered and that the undersigned finds and accepts same as being safe and reasonably suited for the purpose of such observation, use or participation.

IN FURTHER CONSIDERATION OF BEING PERMITTED TO ENTER THE SAN MARINO UNIFIED SCHOOL DISTRICT FOR ANY PURPOSE INCLUDING, BUT NOT LIMITED TO, OBSERVATION OR USE OF FACILITIES OR EQUIPMENT, OR PARTICIPATION IN ANY OFF-SITE PROGRAM AFFILIATED WITH THE SAN MARINO UNIFIED SCHOOL DISTRICT, THE UNDERSIGNED HEREBY AGREES TO THE FOLLOWING:

THE UNDERSIGNED HEREBY RELEASES, WAIVES, DISCHARGES AND COVENANTS NOT TO SUE the San Marino Unified School District, its directors, officers, employees, and agents (hereinafter referred to as "releasees") from all liability to the undersigned, his personal representatives, assigns heirs, and next of kin for any loss or damage, and any claim or demands therefore on account of injury to the person or property or resulting in death of the undersigned, whether caused by the negligence of the releasees or otherwise while the undersigned is in, upon, or about the premises or any facilities or equipment therein or participation in any program affiliated with the San Marino Unified School District, with the sole exception of injuries or death which arise out of the sole negligence or willful misconduct of the San Marino Unified School District.

THE UNDERSIGNED HEREBY AGREES TO INDEMNIFY AND SAVE AND HOLD HARMLESS the releasees and each of them from any loss, liability, damage or cost they may incur due to the presence of the undersigned in, upon or about the San Marino Unified School District premises or in any way observing or using any facilities or equipment of the San Marino Unified School District or participation in any program affiliated with the San Marino Unified School District whether caused by the negligence of the releasees or otherwise, with the sole exception of injuries or death which arise out of the sole negligence or willful misconduct of the San Marino Unified School District.

THE UNDERSIGNED HEREBY ASSUMES FULL RESPONSIBILITY FOR AND RISK OF BODILY INJURY, DEATH OR PROPERTY DAMAGE due to negligence of releasee or otherwise while in, about or upon the premises of the San Marino Unified School District and/or while using the premises or any facilities or equipment thereon or participation in any program affiliated with the San Marino Unified School District with the sole exception of injuries or death which arise out of the sole negligence or willful misconduct of the San Marino Unified School District.

THE UNDERSIGNED further expressly agrees that the foregoing RELEASE, WAIVER AND INDEMNITY AGREEMENT is intended to be as broad and inclusive as is permitted by the law of the State of California and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.

THE UNDERSIGNED HAS READ AND VOLUNTARILY SIGNS THE RELEASE AND WAIVER OF LIABILITY AND INDEMNITY AGREEMENT, and further agrees that no oral representations, statements or inducement apart from the foregoing written agreement have been made.

I HAVE READ THIS RELEASE

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Organization

\_\_\_\_\_  
Phone Number

Communication with the Public  
Advertising and Promotion

1 Public agencies may be permitted to make announcements in the classrooms  
2 and send out notices through the schools when they approved by the  
3 Superintendent.

4  
5 The Governing Board desires to promote positive relationships between the  
6 schools and community organizations. Just as community organizations build  
7 support for the schools, the schools may support these groups under certain  
8 circumstances by publicizing services, special events, and public meetings of  
9 interest to students and their parents/guardians.

10  
11 The Superintendent or designee may approve the distribution to students of  
12 materials prepared by organizations that are school related or sponsored.

13  
14 Materials approved for distribution shall further the district's intended purpose,  
15 directly benefit the students, support the basic educational mission of the district,  
16 or be of intrinsic value to the students. Materials shall not promote any particular  
17 interest as except as specified below.

18  
19 The schools shall not distribute campaign materials pertaining to a candidate,  
20 party, or ballot measure. Campaign materials shall not be distributed on district  
21 property at any time other than at a forum in which the candidates or advocates  
22 from all sides are presenting their views to the students during school hours, or  
23 during scheduled pursuant to the Civic Center Act.

24  
25 School-sponsored publications, announcements, and other school  
26 communications may accept paid advertising except for that prohibited by law  
27 and administrative regulation.

28  
29 The Superintendent or designee may prohibit advertisements that do not  
30 reasonably relate to the educational purpose of school-sponsored publications.

31  
32 In addition, the Superintendent or designee may allow the distribution of  
33 promotional material of a commercial nature within the parameters of law and  
34 administrative regulation but also may prohibit the distribution of materials that  
35 lack educational value or are not related to the school program. Advertising copy  
36 may be solicited and prepared only to the extent that this process furthers the  
37 educational well-being of the students involved.

38  
39 Legal References

40  
41 Education Code

42 7050 -7058 Political activities of school officers and employees

43 35160 Authority of governing boards

44 35160 Broad authority of school districts

Communication with the Public  
Advertising and Promotion

- 45 35172 Promotional activities
- 46 38130-38138 Civic Center Act
- 47 48907 Student exercise of free expression
- 48 -
- 49 Adopted: 01/23/62
- 50 Revised: 06/9/98