



# Corcoran Unified School District

## Memo

To: All Booster Organizations Supporting Corcoran Unified School District

From: Rich Merlo, Superintendent  
Pamela Dihel, Chief Business Officer

Subject: Booster Auxiliary Organization Requirements

Thank you for applying to operate a booster auxiliary organization supporting Corcoran Unified School District schools and for making a difference in the lives and education of our students.

We are providing you this memo to help you with your application. All booster auxiliary organizations are considered separate organizations from the Corcoran Unified School District. Before operating on any school site, the district requires the following items from each booster auxiliary organization:

Required Document	Comment
Booster auxiliary organization name	Define which school and sport or activity the group is supporting.
Booster club officers and contact information	List officers', titles, phone numbers, and addresses.
Employer/Tax Identification Number (TIN) of the booster auxiliary organization Note: The district's TIN is not available for use; the booster auxiliary organization must have its own TIN.	This is required to open a bank account and for many other functions. If you used an individual's social security number, please indicate this. See Form SS-4 at <a href="http://www.irs.gov">www.irs.gov</a>
Proof of tax-exempt status under Internal Revenue Code Section 501(c)(3) (if applicable) To apply for exempt status, you may review Form 1023 and the instructions for filing at <a href="http://www.irs.gov">www.irs.gov</a>	You will need this if your booster will normally have gross receipts of \$5,000 or more in a year OR if you wish to receive a determination letter that recognizes 501(c)(3) status and specifies that contributions to the organization are tax-deductible.
Meeting dates – calendar	For board meetings, committee meetings, etc.
A copy of the booster club current charter and bylaws	Provide the most recent information.

Note: These required documents are subject to change at any time without notice.

For help, you may refer to the guidelines for booster auxiliary organizations as outlined in the *Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference* published by FCMAT and available at [www.fcmat.org](http://www.fcmat.org). The FCMAT desk reference includes guidelines regarding the organization of booster auxiliary organizations, financial guidelines, solicitation regulations, school interaction, and many other procedures and functions.

If you have any questions regarding this memorandum, please contact your principal/school administrator.

Sincerely,

Pamela Dihel  
Chief Business Officer



**Corcoran Unified School District**  
**Booster Auxiliary Organization Application**  
**2017-2018**

Application Date: \_\_\_\_\_

Booster Auxiliary Organization Name: \_\_\_\_\_

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

Check one:     Initial Application     Renewal

Objectives & Purpose of the Booster Auxiliary Organization are: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Booster Auxiliary Organization Official Mailing Address (Must be different than district/school address):

Official Name: \_\_\_\_\_

PO Box/Street: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Booster Auxiliary Organization Officers:

Position Held	Name	Phone #	Address

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

Organization Tax ID # \_\_\_\_\_

Banking Institution Name: \_\_\_\_\_

Authorized Users of Bank Account: \_\_\_\_\_  
\_\_\_\_\_

Upcoming School Year Planned Meetings (or attach schedule):

Date	Time	Location

Upcoming School Year Planned Fundraisers (or attach schedule):

Activity	Date	Location

Desired use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future: \_\_\_\_\_

\_\_\_\_\_

Attachments:

- Copy of Constitution & Bylaws
- Copy of Liability Insurance Policy
- Annual Budget for Upcoming Year

We, the members of this booster auxiliary organization, have read and understand the rules for forming and conducting this organization, including the district's board policy and administrative regulations, and agree to abide by them. We agree to provide access to financial records upon district request.

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

Principal/School Administrator: \_\_\_\_\_  
Signature Date

District Administrator: \_\_\_\_\_  
Signature Date

Title: \_\_\_\_\_

Board Approved: October 10, 2017

School-Connected Organizations

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

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

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

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

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

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

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

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

*(cf. 1321 - Solicitation of Funds from and by Students)*  
*(cf. 1330 - Use of School Facilities)*  
*(cf. 3452 - Student Activity Funds)*

A school-connected organization may consult with the principal to determine school needs and priorities.

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

*(cf. 3260 - Fees and Charges)*

**Legal Reference: Please see next page.**

School-Connected Organizations

**Legal Reference:**

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex  
35160 Authority of governing boards  
38130-38138 Civic Center Act, use of school property for public purposes  
48931 Authorization for sale of food by student organization  
48932 Authorization for fund-raising activities by student organization  
49011 Student fees  
49431-49431.7 Nutritional standards  
51520 Prohibited solicitation on school premises  
51521 Fund-raising project

BUSINESS AND PROFESSIONS CODE

17510-17510.95 Solicitations for charitable purposes  
25608 Alcohol on school property; use in connection with instruction

GOVERNMENT CODE

12580-12599.7 Fundraisers for Charitable Purposes Act

PENAL CODE

319-329 Lottery, raffle

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs  
15500 Food sales in elementary schools  
15501 Food sales in high schools and junior high schools  
15575-15578 Requirements for foods and beverages outside the federal meals program

CODE OF REGULATIONS, TITLE 11

300-312.1 Fundraising for charitable purposes

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

CODE OF FEDERAL REGULATIONS, TITLE 7

210.11 Competitive food services

220.12 Competitive food services

COURT DECISIONS

Serrano v. Priest, (1976) 18 Cal. 3d 728

**Management Resources:**

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

2015 ASB Accounting Manual, Fraud Prevention Guide and Desk Reference

WEB SITES

CSBA: <http://www.csba.org>

California Office of the Attorney General, charitable trust registry: <http://caag.state.ca.us/charities>

California State PTA: <http://www.capta.org>

Fiscal Crisis and Management Assistance Team (FCMAT); <http://www.fcmat.org>

School-Connected Organizations

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

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination

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

4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records, either by district personnel or a certified public accountant
7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds
8. The signature of the principal of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law

*(cf. 1330 - Use of School Facilities)*

Requests for subsequent authorization shall be annually submitted to the Superintendent or designee, along with a financial statement showing all income and expenditures from fundraisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his/her recommendation to the Governing Board for approval.

When deemed necessary by the Board or the Superintendent or designee, the authorization for a school-connected organization to conduct activities in the district may be revoked at any time.

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

1. The organization shall not act as an agent of the district or school.
2. The organization shall not use the district's tax-exempt status and identification number. It shall be responsible for its own tax status, accounting, internal controls, financial reporting, retention of records, and other operations.
3. The organization shall use a separate name and logo. Any use of a name or logo affiliated with the district, a district school, or a school team shall require the prior consent of the Superintendent or designee.

**School-Connected Organizations**

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

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

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