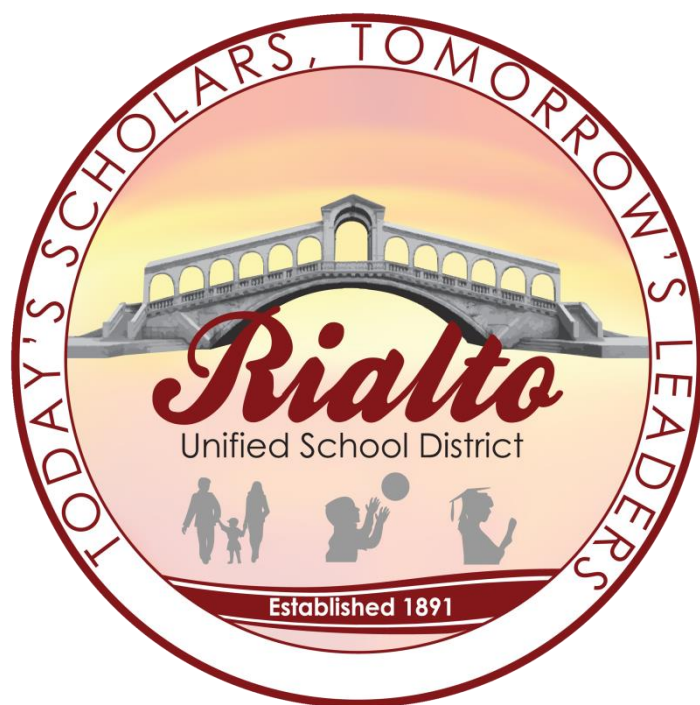


Rialto Unified School District School



School Connected Organizations Handbook

2019

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Basic Requirements

School connected organizations, such as PTA, PTO, and Booster clubs, are parent organizations formed primarily to assist student groups with obtaining resources for events, supplies, equipment and various fees and expenses. PTA, PTO, and Booster clubs are separate from the District and they are not under the control of or the responsibility of, the site administrator, superintendent or governing board. Their funds are not controlled by the district or the students, nor should they be involved in the administering or supervising of the activities of student organizations.

However, governing boards are able to approve guidelines for school connected organizations to follow and the organization's fundraising activities. Education Code section 51521 requires that all organizations that conduct fundraising 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.

To meet statutory requirements, the Rialto Unified School District (District) has policies and regulations requiring school connected organizations to do the following:

1. Submit for approval annually, a completed application with required documentation, including an updated plan of activities and its Board officers.
2. Each officer must submit a signed Acknowledgement Form (see Forms section).
3. Complete a Hold Harmless Agreement (see Forms section).
4. Submit a copy of annual financial statements to the principal or site designee at the end of the fiscal year (and mid-year financial statements upon request).
5. Be in compliance with all District Policies and Regulations.

The District, principal or site designee reserves the right to revocation of any school connected organization with cause. School connected organizations must also comply with the following rules or their approval may be terminated.

1. School connected organizations may not imply any form of responsibility on the part of the District, school or ASB.
2. School connected organizations are not legal components of the school district and must have their own tax identification number; they are NOT allowed to use the school or District tax identification number.
3. School connected organizations are responsible for their own tax status, accounting and financial records.
4. School connected organizations must not commingle their funds with ASB funds.
5. School connected organizations must submit a Certificate of Liability from their insurance company and a Hold Harmless Agreement.

6. School connected organizations must carry their own liability insurance in an amount equal to or exceeding the minimum determined by the District.
7. Submit to the Executive Board, mid-year and end of year financial statements.
8. School connected organizations must have their own bank account separate from the District and/or ASB.
9. School connected organizations are authorized to operate for a period of one fiscal year with renewals available.
10. Fundraising activities at any school site are under the control of school authorities.
11. Any rules and regulations developed for the club organization must conform to the law, the Board of Education's policies and regulations, and the school site's policies and procedures.
12. All school connected organization members must be made aware that no individual should personally benefit from the organization's activities and this should be made part of the bylaws. If a school connected organization dissolves or terminates, the club's constitution should provide for the distribution of any excess funds to another non-profit organization, the ASB or the District.
13. School connected organizations' ability to use school facilities at K-12 districts is regulated by California Education Code 38130-38139, known as the Civic Center Act.

School connected organizations, such as PTA, PTO, and Booster clubs, are not legal components of a school district. Each organization must have its own tax identification number, own bank account, and is directly responsible for compliance with IRS and state reporting and disclosure requirements. Donations to school connected organizations can only be legally deducted if the club is officially approved by the IRS as a 501(c)(3) tax-exempt organization. Other restrictions apply and each donor should consult their own tax advisor. It is the organization's responsibility to be both knowledgeable and compliant with all state and federal laws.

School connected organizations are encouraged to contact the Internal Revenue Service and the Franchise Tax Board in order to obtain a tax-exempt status for their organization. State and Federal forms and further information can be found at references in the Tax Information section.

This summary is intended as an overview only for school connected organizations. The following attached manual provides more in-depth information regarding the operation of a school connected organization. We recommend using it, as needed, for guidance of the rules and regulations affecting each school connected organization.

Purpose of a School Connected Organizations

The most common types of school connected organizations at a school site are Parent Teacher Organization (PTO), Parent Teacher Association (PTA), and Booster Clubs.

Parent Organizations

Schools start parent teacher associations to build a partnership with parents in support of students' education. The most formal parent support group is the National Parent Teachers Association (PTA). The California State PTA publishes governance, fundraising, and financial guidance for members on its website: www.capta.org. However, some schools may elect to create a Parent Teacher Organization (PTO). A PTO is an external association of parents that have chosen to form a parent support group that is not a member of the PTA national association. A PTO is a tax exempt organization under IRS Code section 501(c)(3). Both PTA's and PTO's are partners in ensuring students have an overall positive experience in school.

Booster Clubs

Booster clubs are composed of parents, community members, and staff members. Members come together for the purpose of supporting specific school activities for the benefit of students, such as athletic teams, debate teams, and musical groups, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and the District Board of Education welcomes and encourages parental interest and participation.

School connected organizations are separate from school districts with which they are associated and are not governed by Education Code. School connected organizations do not have free access to schools and their students. The District Board of Education and administration have, and must maintain, exclusive control and management of its public school system.

Formation of a School Connected Organization

PTA, PTO, and Booster Club Approval

In order to fulfill its legal and fiduciary requirements, the District or site designee must approve all school connected organizations. All are required to submit an application annually, whether new or continuing (if previously approved). Any request for approval must include a completed application with all required documents.

School connected organizations are not permitted to operate until final approval is received from the school board. Authorization shall be granted for a period of up to one fiscal year, beginning on July 1st and ending on June 30th, but may be revoked by the Superintendent or designee if considered necessary. Requests for continuing authorization must be presented annually.

Organization members and their board should be aware that no individual should personally benefit from the activities conducted by the organization.

Naming of the School Connected Organization

A school connected organization name may not imply any form of responsibility on the part of the District, school or ASB. The organization must create and maintain its own identity. The name of the school is not allowed to be used in the name without the addition of the word “PTA, PTO or Booster” attached to the name. School connected organizations may not use the school or District address on their letterhead or for any other correspondence.

Tax Information

School connected organizations are not legal components of the school district and each club must have its own tax identification number. The District requires filing for tax-exempt status as a 501(C)(3) Non-Profit. This is required for donations to be legally deducted by donors. Individual donors should consult their own tax advisor for additional tax advice. All necessary forms are obtained through the Internal Revenue Service (IRS) and California Franchise Tax Board. State and Federal forms and further information can be found on the following Web sites:

Tax Identification Number

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

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

On-line application: <https://sa.www4.irs.gov/modiein/individual/index.jsp>

Tax-Exempt Status - Federal

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

IRS Rules & Procedures: <http://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS Form 1023, "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code"

Instructions: <http://www.irs.gov/pub/irs-pdf/i1023.pdf>

Application: <http://www.irs.gov/pub/irs-pdf/f1023.pdf>

Note: Upon approval, the IRS will issue a determination letter that recognizes the organization's 501(c)(3) nonprofit, tax-exempt status. PTA, PTO, and 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.

Tax-Exempt Status - State

To apply for California tax-exempt status, use form FTB 3500, "Exemption Application" or FTB 3500A, "Submission of Exemption Request"

FTB 3500, "Exemption Application"

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500bk.pdf>

FTB 3500A, "Submission of Exemption Request"

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500a.pdf>

Note: FTB 3500A can only be used by organizations that have a federal determination letter under Internal Revenue Code (IRC) Section 501(c)(3).

Generally, an approved 501(c)(3) tax exempt organization is required to file the following with the Internal Revenue Service:

| | |
|----------------------|---------------|
| 0 - \$50,000 | Form 990 - N |
| \$50,000 - \$200,000 | Form 990 - EZ |
| Over \$200,000 | Form 990 |

California requires a postcard filing for earnings under \$25,000. Over \$25,000 requires a Form 199. All 501(c)(3)'s in California are required to register with the California Attorney General's office and annually file a form RRF-1.

Organizations not filing for 501(c)(3) status are not tax exempt and there can be no charitable contributions. They cannot hold themselves out as a tax exempt entity and are a taxable entity for Federal and State tax purposes.

Additional IRS tax information may be found at:

<http://www.irs.gov/charities/article/0,,id=96109,00.html>

Sales and Use Tax Laws & Obtaining a Seller's Permit

School connected organizations are not sales tax exempt, unless they have filled out the proper application forms from the California Franchise Tax Board. Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items necessary to the organization's exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual.

Any school connected organization planning to conduct fundraisers involving the sale of goods or merchandise must obtain a California seller's permit. This is true even if the sales are not taxable. This includes, but is not limited to, the operation of concession stands, and selling of school spirit clothing or other items. School connected organizations may not use the seller's permit of another school connected organization or the District's sales permit number. Sales by a school connected organizations are generally taxable.

For more information on obtaining a seller's permit, or on sales and use tax, you may contact the California Board of Equalization at www.boe.ca.gov or call 1-800-400-7115. Information can also be found on the following web-sites:

Publication 73, "*Your California Seller's Permit*": <http://www.boe.ca.gov/pdf/pub73.pdf>

Publication 18, "*Nonprofit Organizations*": <http://www.boe.ca.gov/pdf/pub18.pdf>

Banking Information

School connected organizations must have their own bank account. Comingling of PTA, PTO and Booster Club funds with ASB funds is prohibited. To open a bank account, the organization must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax Information section above) The school connected organization shall use their official name on its checks and on its literature.

It is suggested that at least two officers sign each disbursement for proper internal controls. All funds received should be receipted and deposited on a weekly basis. The treasurer should reconcile the bank statement monthly and prepare a monthly financial report to be reviewed and signed off by a second executive officer.

Insurance Requirements

District liability for conduct and activities of an organization established for the purpose of supporting the District may be based upon the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of District control or on the fact that the District is the beneficiary of the organization's activities. Therefore, it is likely that a lawsuit based upon an activity of the organization will also name the District and seek a finding of joint liability. Whether the District is appropriately named or not, the District will incur legal expenses in defending the lawsuit.

The District requires school connected organizations (PTA, PTO, booster clubs) to provide a Certificate of Liability Insurance with the minimum required limits of coverage listed on the certificate and below:

General Liability: \$1,000,000 (per occurrence)

It is additionally recommended that organizations maintain Crime Coverage or a Fidelity Insurance Bond in an amount enough to cover total school connected organization's cash assets.

You may use any insurance company of your choice; however, the following are two websites that may provide assistance:

www.boosterclubs.org

www.rvnuccio.com

The certificate must indicate the Rialto Unified School District is endorsed as an "additional insured", and have the name of the school in the description area. In addition to the Certificate of Insurance, the Endorsement Page (including the District named as an additional insured) will be required. Any questions relating to insurance requirements should be directed to the District's Risk Manager.

When using school facilities, the District may, at its discretion, require a higher level of coverage based on the type of use requested, such as athletic activities and large events. The District may more effectively limit its exposure by adequately supervising and monitoring the activities of the organization.

Limit of Liability

A PTA, PTO or a Booster Club is not a school sponsored activity and participation in the organization or in the organization's activities is purely voluntary. School connected organizations, such as PTA, PTO or Booster clubs are separate from the District. School connected organizations are not under the control of, nor are they the responsibility of, the school or District administration, or the Board of Education. School connected organizations funds are not controlled by the District or students. Likewise, School connected organizations will not be involved in the administering or supervising of the activities of student organizations. School connected organizations should not cause others to believe they are in charge of or have any responsibility for school activities, especially within the sport or activity the

school connected organization supports.

This manual establishes policies and procedures to be followed by school connected organizations, such as PTA, PTO or Booster Clubs, operating within the Rialto Unified School District. School site and District administration will advise school connected organizations on management, policies and procedures, and may review and/or audit financial statements to ensure the organizations' financial integrity. However, the District assumes no accountability or liability for the operation and management of the school connected organization. Any financial obligation incurred by a school connected organization shall be solely their responsibility.

School connected organizations, such as PTA, PTO or Booster Clubs are required to sign a hold harmless agreement as part of the application process.

School Connected Organizations

Constitution and Bylaws

Minimally a constitution should include the following five elements:

1. Name and purpose of the organization.
2. Membership and Tenure.
 - a. Who can join?
 - b. How many members?
 - c. What officers?
 - d. Who has voting rights?
 - e. Will those who move from the school attendance area be allowed to serve their terms if desired?
 - f. What are the procedures for removing someone from office?
 - g. How long will they be allowed to serve?
 - h. Will they be allowed to serve consecutive terms? If so, how many?
 - i. How will unexpired terms be filled when vacancies occur?
 - j. Will leaves of absence be permitted?
3. Executive Board or Officers.
 - a. Positions and duties of each position defined
 - b. Position and term limitations (recommended not to serve for more than two consecutive fiscal years in any one position)
4. Method of amendments to the constitution.
 - a. By whom
 - b. By petition of _____ percent of members
 - c. By ballot
5. Adoptions or ratification of constitution and any subsequent amendments.
 - a. Shall require (percentage) vote of (Executive Board)

Minimally, the bylaws should include the following six elements:

1. Duties and powers of Executive Board and Officers.
2. The composition and membership of committees.
3. Successions.
4. Elections and qualifications for office.
5. Finances.
 - a. Statement of internal controls, authorization of financial activities
 - b. Who shall approve prior to any commitment
 - c. Statement determining distribution of assets upon dissolution; should align with framework

of the organization's original purpose.

6. Meeting schedule.
 - a. For regular and special sessions
 - b. Time, manner, frequency
 - c. What constitutes a quorum
 - d. Who shall conduct meetings

The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election, and that all replacement officers may only finish the term of the person replaced. Organizations may also want to define the procedures for resignation, e.g., a letter to the chairperson, and/or establish criteria for terminating officers who fail to attend meetings, e.g. missing two consecutive scheduled meetings without cause or proper notice to the chairperson.

Membership

1. Parents, community members, and staff may be members of any school connected organization.
2. The principal or site designee shall maintain ongoing communication with the organization.
3. No fees can be collected as a condition of membership unless the organization is a nationally recognized school connected organization that requires fees at a national level.

Election of Officers

The election of officers for a school connected organization should occur on an annual basis. At a minimum, they shall elect officers for the position of president, vice-president, secretary and treasurer. These officers will make up the executive board. Each member of the executive board is required to ensure the procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. As a member of the executive board, an individual is legally obligated to be prudent and reasonable in conducting himself to help preserve and protect the organization. Executive board members must actively participate in the management of the organization including attending meetings, evaluating reports and reading minutes.

Each officer is required to sign an acknowledgement form certifying the officer has read the *School Connected Organization Handbook*. Signed acknowledgement forms should be submitted, with the completed application, to the school principal or site designee before the first organization activity of the school year. The acknowledgement form is located at the back of this manual.

President

Typically, the president is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

1. Preside at all meetings of the organization.
2. Regularly meet with the designated campus representative regarding activities.
3. Resolve problems in the membership.
4. Regularly meet with the treasurer of the organization to review the organization's position. The financial information should be reviewed on a monthly basis.
5. Select an officer as the designee other than the treasurer to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
6. Schedule annual audit of records or request an audit if the need should arise during the year.
7. Submit annual financial statements to the school site administrator.

Vice-President

The vice-president acts as the president's representative in his/her absence. She/he must remain familiar with the organization. The major duties include, but are not limited to, the following:

1. Preside at meetings in the absence or inability of the president to serve.
2. Perform administrative functions delegated by the president.

Secretary

The secretary is responsible for keeping accurate records of the proceedings of the organization and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:

1. Report on any recommendations made by the Executive Board.
2. Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
3. Record all business transacted at each meeting.
4. Maintain records of attendance of each member.
5. Conduct and report on all correspondence on behalf of the organization.

Treasurer

The treasurer is the authorized custodian of the funds of the organization. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the school connected organization. All persons authorized to handle funds should be covered by a fidelity insurance bond in an amount based on the organization's annual income and determined by the Executive Board; the fidelity/crime insurance bond should cost under \$100.

The major duties include, but are not limited to, the following:

1. Serve as chairperson of the Budget and Finance Committee, if prescribed.
2. Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
3. Prepare a current financial report including bank statements, bank reconciliations, and financial statements within thirty (30) days of the previous month end. Copies should be available for review by the general membership.
4. File current financial reports at the end of each semester (December and June) with the executive board.
5. Maintain accurate and detailed account of all monies received and disbursed.
6. File sales tax reports as required by the State Controller's office (monthly, quarterly, or annually).
7. File annual IRS form 1099 in a timely manner. (See "Consultants" section)
8. Submit records to the audit committee appointed by the organization upon request or at the end of the year.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended the Treasurer have an accounting background.

Audit Committee

At the end of the fiscal year, an audit of the organization's financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available, as requested by the committee. As an alternative to an audit committee, an audit may be conducted by an outside party, such as a CPA.

Standards for Meetings

Notice of all meetings should be provided to the school's activities office to be published seventy-two (72) hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. The school connected organization may use school facilities only with prior approval of the principal or site designee.

Dissolution of School Connected Organizations

To dissolve a school connected organization, a resolution shall be adopted by the organization (or the Executive Board, if the organization is inactive) stating that the question of such a dissolution be

submitted to a vote at a special meeting of the members having voting rights. At least fourteen (14) days prior to the meeting, written or printed notice shall be given to activities/athletics office stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The school connected organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose –e.g. band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. This must be noted in the school connected organization's club bylaws.

The District, principal, or site designee reserves the right to revocation of any school connected organization with cause.

Operating Procedures

Purchases for Schools

School connected organizations by nature are designed to assist the school and/or ASB, and assistance may come in the form of donations such as cash, supplies, equipment and transportation. Donations to the school shall be processed in accordance with Board approved policies and procedures. Donations to the ASB or an ASB club will be accepted by the ASB's student council. Donations to a school or the District will be accepted/approved by the Board of Education of the District.

When a school connected organization wishes to give the ASB or one of its clubs money for supplies or equipment, the school connected organization will first donate the funds. In making the donation, the organization should clearly indicate the purpose of the donation. The purchase will then be carried out through the District's purchasing system by an authorized agent of the District and in accordance with District purchasing guidelines and statutory laws. It is recommended that all purchases of equipment for District use be made by the District through donations to adhere to District standards. When supplies or equipment are purchased from donated funds, it becomes the property of the school and District. All equipment and supplies purchased for a school must be shipped to a school district address. A school connected organization address will not be used for purchases for schools made from donated funds.

A school connected organization may also donate funds to the ASB or the school for transporting students to events. A field trip request form will be completed by the school in conjunction with the event. The District's Business Services office will invoice the school connected organization for the cost of the transportation. In no event will a school connected organization be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency.

Purchases for the School Connected Organization

Purchases for the school connected organization will be processed as disbursements directly from organization funds. This includes purchases of supplies or equipment as it relates to the day-to-day operation of the organization, as well as purchases necessary to conduct a fundraiser. As an example, if a PTA club is running a concession stand, they would purchase the items to be sold from PTA funds.

School connected organizations are not eligible for the same special or discounted pricing as received or negotiated by the District, nor can they make purchases under a District contract. School connected organizations may however negotiate their own pricing or contracts from vendors of their choice. Neither the ASB nor the District is permitted to make purchases for or on behalf of a school connected organization. This includes purchases for fundraisers. Items necessary for a fundraiser may not be

purchased through the ASB, even if the school connected organization provides the funding for the purchase. This would be considered comingling of funds and is strictly prohibited.

Hiring Request and Payment of Salaries

School connected organizations may wish to pay for additional “District employees” to assist with school sports and/or activities. With advanced approval from the principal or site designee, this is allowable for a school connected organization to do. If a school connected organization plans to pay for these additional services, the procedure is as follows:

Hiring Request (District Employees)

1. School connected organization shall obtain approval from the principal or site designee for the type of position desired.
2. Upon approval, the site will create a Personnel Service Request (PSR) using a District issued PTA/PTO/Booster account number. This form is routed for approval and processing with various District departments.
3. Personnel will ultimately process the request and notify the school when clearance is complete.
4. The school site administrator will provide final authorization to begin work.

Payment of Salaries & Billing

1. Salary payment will be processed via District Payroll after:
 - receipt of the approved Personnel Service Request (PSR)
 - receipt of the signed timecard by site administrator
2. The District will provide the school connected organization with an invoice for the salary payment, including associated fixed costs.
3. The school connected organization will pay the invoice directly to the District.

Consultants/Independent Contractors

In the course of ordinary business, consultants may be hired to assist with various projects or presentations. School connected organizations should be aware of the regulations that must be followed.

If someone is not already an employee of the school district, a determination must be made as to whether that person legally is considered an employee or an independent contractor under the IRS regulations.

Independent contractors frequently are called consultants within the school district community. If it is determined a person is a consultant, a completed W-9 is required prior to payment for services. Please reference IRS 1099 reporting requirements for consultants.

Determining an Employee vs. Consultant/Independent Contractor

The following are **IRS guidelines** for making the distinction between employee and consultant/independent contractor. **If the answer to any of these questions is YES, then the school connected organization should classify the worker as an employee, and follow the above procedures for hiring requests and payment of salaries.**

1. Does the school connected organization provide the worker with instructions for when, where, and how to do the work? The following are all examples of types of instructions of how to do work and imply either independent determination by consultant or dependent status of employee:
 - a. When and where to do the work?
 - b. What tools or equipment to use?
 - c. What workers to hire to assist with the work?
 - d. Where to purchase supplies and services?
 - e. What work must be performed by specified individuals?
 - f. What order or sequence to follow?
2. Does the school connected organization provide the training for the worker? Consultants ordinarily use their own methods.
3. Does the worker realize a profit or loss? A consultant can make a profit or loss; an employee would not.
4. Is the worker's service a vital part of the school connected organization's operations? If a worker provides services that are a key aspect of the regular business activity, it is more likely that the employer has the right to direct and control their activities, indicating an employer-employee relationship.
5. Does the worker perform services for the school connected organization regularly and continually? If a worker is engaged with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that the intent is to create an employer-employee relationship.
6. Is the worker guaranteed a regular wage amount per hour, week or other period of time? Employees are generally guaranteed a regular wage per a given period of time; consultants are usually paid a flat fee for a job.
7. Does the worker make their services available to the market? Consultants usually are free to seek out business opportunities; they often advertise, maintaining a visible business location

and are available to work in the market.

8. Is the worker reimbursed for business and travel expenses? Contractors are more likely to have unreimbursed expenses than are employees.
9. Does the school connected organization provide the equipment and tools for the worker? Contractors often have a significant investment in the tools they use to perform services for someone else.

Use of School Facilities

The school principal or site designee must approve on-campus activities, including meeting times, places, dates, and fundraisers. On-campus activities cannot conflict with school schedules, school activities, or District policies, which all take precedence over school connected organization activities.

Should your organization require and/or desire the use of District facilities (for a meeting or other purpose), please visit your District website or school office and pick up the District's "Facilities Use Application" form. Generally this form should be submitted one month before the intended activity. Additional insurance and fees may be required.

The sale, purchase or consumption of alcoholic beverages or tobacco products while on school property or in the presence of students is specifically prohibited.

Gifts and Awards

Student and parent gifts to school district employees are an expression of appreciation for coaching, directing, or sponsoring student activities, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to present gifts. School connected organizations should not give anything (including awards) to students without prior approval from school's coach/advisor.

Relationship and Interaction with District Personnel

The school connected organization must not be used to attempt to influence the sponsor's, principal's or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to District personnel, such as trips, staffing, and schedules. Additionally, they will not be involved in the direction of a coach or advisor, personnel issues, scheduling of contests, rules of participation, or policy making activities for a student group or extracurricular program. These administrative duties are the sole responsibility of the school and District administration.

Other Requirements

- School connected organization members are expected to follow the same standards of conduct

as District employees when chaperoning, sponsoring, or attending student activities. Members must uphold the highest level of integrity expected by the Board of Education.

- All publications and communications that school connected organizations send to parents and/or the community should be provided to the school site designee.
- School connected organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate is running for office and is invited to join a meeting, all candidates running for the office must be extended an invitation to the meeting.

Fundraising

In accordance with Education Code Section 51521, programs, fundraisers or other activities sponsored by school connected organizations must be authorized and conducted according to local board policy, laws, and school rules.

At the beginning of each school year, each school connected organization shall submit to the principal or site designee a list of tentative fundraising events that each organization proposes to hold that year. Amendments to the scheduled fundraising events should be submitted three weeks prior to the event. The principal or site designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program. No fundraising activities can begin until the school connected organization obtains approval from the principal or site designee.

The following are guidelines for fundraising activities within the Rialto Unified School District:

1. A *Use of Facilities* request must be pre-approved at the site level prior to the submission of a fundraising request. Attach a copy of the approved facilities request form to the fundraising request.
2. Students shall not be involved in fundraising activities except as volunteers after school hours and/or off campus for the school connected organization.
3. All monies are collected and maintained by the organization. The District or ASB tax identification number cannot be used. No school connected organization monies collected shall be kept in ASB accounts or school district facilities.
4. No coercion should be exercised in fundraising activities and no student or teacher is required to raise any particular minimum of money or sell any minimum number of tickets, etc. Under no circumstances should pressure be brought to bear on students through competition or by special recognition of sales.

Funds received from school connected organization's fundraising activities are used to benefit the student group and school in an appropriate way. Fundraising projects for parental groups should be:

1. For the educational benefit of the student group, coordinated through the principal or site designee.
2. For a specific project, as identified in the current approved budget.
3. In connection with the established goals and philosophies of the school connected organization as well as Rialto Unified School District guidelines.
4. *For the benefit of the student program that the school connected organization supports.* The use of individual student accounts or tracking of student accounts is not allowed.

Education Code section 51520 states:

51520. (a) 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.

On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of the school or other school connected organizations. The principal or site designee has the authority to limit the number or type of on-campus fundraisers.

School connected activities must not be operated for the benefit of private interests or benefit any individual. If the organization continuously benefits a person an excise tax may be imposed on the person or the organization managers agreeing to the transactions.

School Connected Food Sales

School connected organization must comply with Federal and State law as well as District policies and regulations on the sale of food on school premises. School connected organizations are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, Federal and State nutritional standards, as well as the District's Wellness Policy. School connected organizations, such as PTAs, PTOs, or Booster Clubs, are some of the organizations that the District can authorize to operate the concession stands at sporting events in order to raise funds for the organization. However, the ASB may be given first priority. Be aware that any food sales are subject to inspection by the County Health Department at any time.

Food prepared by individuals in private home kitchens are many times important fundraisers for PTAs, PTOs, and Boosters. This type of food preparation must follow Assembly Bill (AB) 1616 effective January 1, 2013. The bill allows individuals to prepare and/or package certain non-potentially hazardous foods in private-home kitchens referred to as "cottage food operations" (CFOs). **All cottage food operations must be registered or permitted by their local environmental health agency before commencing business.** Cottage food operations are allowed to produce certain non-potentially hazardous foods. These are foods that do not support the rapid growth of bacteria when not kept in refrigeration. Any food containing meat, dairy, or any perishable food items would be considered hazardous and would not be allowed. The California Department of Public Health publishes a list of food products that are considered cottage foods. See the list at the end of this document or at <http://www.cdph.ca.gov/programs/Documents/fdbCFOfoodslist.pdf>.

If the PTA, PTO or Booster wants to host a fundraiser with cottage food sales the school connected organization must provide a copy of their health permit to the principal along with their activity request. If the school connected organization contracts with a restaurant to cater food classified as hazardous, a copy of the contract between the school connected organization and the restaurant must be provided to the principal.

For any question regarding the sale and preparation of food please consult the Department of Health Service's website- www.cdph.ca.gov.

Bingos, Raffles and Auctions

Penal Code Sections 320.5 (raffles), 319 and 326.5 (bingos), authorize, under defined circumstances, eligible organizations to conduct raffles and bingos. While it is not permissible for school districts, individual schools or ASB's to conduct raffles, nonprofit groups such as PTAs, PTOs, or booster clubs, are allowed to conduct raffles and bingos *as long as the group is tax-exempt in accordance with Revenue and Taxation Code 23701(d) and has been licensed to do business in California for at least one year.*

Bingos

Certain tax-exempt organizations are authorized by state law and local ordinance to raise money from bingo, provided that: (1) the proceeds are used only for charitable purposes, (2) the games are conducted by volunteer members of the organizations, (3) no salaries are paid with bingo proceeds, (4) there is no commingling of bingo money with any other funds, (5) the organization conducting bingo holds a valid license issued by the city or county in which bingo is played.

Please note the important restrictions on bingos:

- Minors (under the age of 18) are not allowed to participate in any bingo game.
- Only the members of the authorized organization can conduct, operate, or participate in the promotion, supervision, or any other phase of the bingo game.

Raffles

Raffles conducted by nonprofit organizations for charitable purposes are lawful under California law which took effect in 2001 (Penal Code 320.5). Ninety percent of raffle revenue must be used for a charitable purpose or program. Charitable organizations must register with the Attorney General's Registry of Charitable Trusts prior to conducting a raffle and must annually report the results of any raffles conducted. Registration and reporting forms may be obtained from the Registry of Charitable Trusts by mail or from the Charitable Trusts website.

Please note the important restrictions on raffles:

- At least 90% of the gross receipts of the raffle must be distributed to provide support for a beneficial or charitable purpose.
- Detachable tickets must have identifying numbers.
- Only adults (over the age of 18) may supervise the drawing.
- The raffle may not be conducted over the Internet.

Information on how to conduct a legal raffle can be obtained by going to the California Attorney General's Web site at <http://oag.ca.gov>. Before the group can conduct the raffle, it must register with the Department of Justice and complete the annual raffle registration form at http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_1.pdf by September 1 of the year in which the raffle will be held. On an annual basis, the group is required to submit a report to the Department of Justice that includes the gross receipts and expenses incurred from the operation of the raffle, as well as the charitable or beneficial purposes for which the proceeds were used.

Auctions

An auction, on the other hand, is a group of items that have been donated or purchased that are then "sold" in a silent auction to generate donations for a specified group or activity. An auction held on a Saturday, conducted by a school connected organization with the sole purpose of raising donations for the school, would be acceptable as a fundraiser. Both parents and students would be able to bid on the items, since it would not occur during school hours, and is not considered gambling. However, when a school is working with an organization, the community perceives that the funds raised will be used towards supporting school functions. Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser.

Financial Procedures

Budgets and Budget Management

A budget should be developed at the beginning of the year to project expected revenues and expenses and should be revised as needed. Budgets are usually prepared for a one-year period and include the annual goals and a plan for achieving those goals by deciding the following:

Estimated revenues - What fundraisers will be held?

Estimated expenses - What will be the cost to conduct the fundraisers?

Estimated ending reserves and carryover - Is there enough left over to accomplish the goals that have been outlined?

Budget monitoring is also necessary. This is the process of comparing the budget to the actual revenues and expenses at a point in time to determine whether the revenues are coming in as expected and that the expenses are not exceeding the amounts authorized in the budget. This should be done at least monthly so that there is adequate time to adjust plans. If the budget is not meeting expectations because of lower than projected revenue or higher than projected expenses, school connected organizations should revise the budget.

Financial Reporting to the Membership

At a minimum, the organization's membership *should* be provided with a financial statement and bank reconciliation at the end of each semester, and monthly copies should be available for review. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit.

Financial Reporting to the District/School Site

School connected organizations are required to submit to end-of-year financial statements to the school connected organization and school site. Submit a copy of annual financial statements to the principal or site designee at the end of the fiscal year (and mid-year financial statements upon request). Renewal of school connected organization operations within the school district will require the submission of bank statements to the District office.

Cash Receipts

All cash collections received by the school connected organizations for fees, dues, fundraising, etc. must be deposited in total and in a timely manner. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes.

Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. Direct payments to District employees are not permitted uses of school connected organizations, nor are the purchases of alcoholic beverages or tobacco products.

Approval should be obtained for all expenditures regardless of the amount; and is recommended this be written using a disbursement voucher. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation.

Petty Cash

Each school connected organization may maintain a small petty cash account. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a District employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a school connected organization check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total of receipts on hand should equal the amount of the established petty cash account.

Bank Deposits

It is recommended that deposits be made daily, if the total receipts on hand exceed \$250.00. All money must be deposited prior to holidays and weekends. To ensure the integrity of financial reporting, common deposit practices include:

- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Deposited receipts must be grouped together in consecutive sequence to assure all are received. Multiple receipt books should be grouped separately to provide adequate audit trails.
- Tally the pre-numbered cash receipts and make certain this receipt total matches the deposit total.
- Attach the cash receipt summary documents with a copy of the deposit slip and file in deposit

date order.

- For large deposits, have another individual independently count the deposit and verify the amount has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip.
- Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the deposit received was not correct.

Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger, as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement. Items that are needed for reconciliation are listed below:

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursement journal
- Cash receipts journal
- General Ledger

Internal Controls

School connected organizations are responsible for ensuring that proper internal controls exist for all of their financial activities. Internal controls are the foundation of sound financial management. They include the policies and procedures that an organization establishes to do the following:

- Ensure that operations are effective and efficient
- Safeguard and preserve the organization's assets
- Promote successful fundraising ventures
- Protect against improper fund disbursements
- Ensure that unauthorized obligations cannot be incurred
- Provide reliable financial information
- Reduce the risk of fraud and abuse
- Protect members and volunteers
- Ensure compliance with applicable laws and regulations
- Maintain an accurate inventory of all goods

It is critical to establish good policies and procedures relative to internal controls. Internal controls not only protect assets such as money and equipment, they also protect people. For example, establishing

good internal controls for fundraising events significantly reduces the risk that anyone participating in the event will be accused of any impropriety. Internal controls include segregating duties according to members' functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

- Those who initiate, authorize or approve transactions
- Those who execute the transactions
- Those who record the transaction
- Those who reconcile the transaction

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to a vendor or an individual by a school connected organization be reported on a form 1099 on an annual basis. The school connected organization should secure an IRS form W-9 from the provider at the time of service to ensure the organization has an accurate record of the taxpayer identification number. The organization must then issue a form 1099 to all qualifying vendors for services performed in a calendar year by January 31 of the subsequent calendar year.

Annual Audit Requirements

An audit is an examination of the financial records of the school connected organization. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the school connected organization.

An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs checks.

An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the organization (not the president or treasurer).

Audit procedures for the audit committee are as follows:

1. Review reconciled bank statements and canceled checks to determine that:
 - a. Disbursements have been properly documented with an invoice or receipt.
 - b. Disbursements have been properly approved.
 - c. Checks have been properly signed.
 - d. Checks have been deposited or cashed by the payee indicated.
 - e. Checks have been accounted for in the proper sequence (no missing checks).

2. Check addition and subtraction on cash receipts and deposits.
3. Compare cash receipts and deposits to the bank statement.
4. Verify that receipts and disbursements were allocated to the correct account or budget category.
5. Verify that income from sales, dues, or any other sources have appropriate backup. The total amount collected should match the amount deposited into the bank account.
6. Review the treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
7. Determine that only applicable booster club officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.
8. Obtain proof that all applicable sales taxes were paid.
9. The audited financial report should be signed by all members of the audit committee and submitted to the principal or site designee (upon completion, when applicable) or following the end of the fiscal year.
10. Verify that 1099s were issued, if applicable.

Retention of Records

Since voluntary organizations often suffer from the constant turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining those documents be established. Listed below are documents that should be retained by the organization for a minimum of 4 years.

- Cash receipts
- Cash disbursements and general ledger
- Bank records
- Income tax returns
- Minutes of meetings as defined by the organization bylaws

GENERAL DO'S AND DON'TS
of
School Connected Organizations
(PTA, PTO & Booster Clubs)

What to do:

- Obtain tax identification number and tax-exempt status, if applicable.
- Open financial account under the aforementioned criteria. Maintain records for continued status.
- Create a logo and name to be used. School and district logos shall not be used without specific authorization of the Superintendent or District designee; school connected organizations have their own identity.
- Raise funds by using adult membership. Special projects may include students who volunteer.
- Maintain relationship with site personnel for input of needs.
- Donate all purchases to the school district in accordance with District policy.
- Donate funds to ASB accounts for specific student teams/groups.
- Consult District maintenance department prior to purchasing items that require installation or involve site or building improvements
- Consult business division prior to purchasing goods or services that require on-going maintenance contracts.

What NOT to do:

- Conduct fundraiser activities that require students to participate.
- Co-mingle school connected organization funds with ASB funds.
- Represent school connected organization activities as those of the Rialto Unified School District or one of its schools.

QUESTIONS & ANSWERS

A. Purpose of a School Connected Organization

A1. Please clarify the difference between a school connected organization and ASB.

School connected organizations are parent organizations run by adults with all decisions as to activities, money handling, and spending done by the members and Executive Board of each organization.

ASBs are district sponsored organizations located at school sites. Decisions are made by student council with approval by the principal.

A2. If we are not a school connected organization, does everything go through ASB?

It is recommended that the parent group work in conjunction with the school site ASB for fundraising events. Please be aware, parent groups that opt to not work in conjunction with ASB, are responsible for any tax ramifications on revenues earned.

B. Formation of a school connected organization

B1. Where does the completed school connected organization application get turned in?

School site principal's office.

B2. Is contact information only required for the Executive Officer positions listed on the application?

Yes, contact information is only required for those positions listed on the application.

B3. Who approves the school connected organization? Who approves the ASB?

School connected organization applications are approved by the school site principal and the District board. ASB clubs are approved by ASB Student Council.

B4. What is the deadline for submitting the application to the school?

Approval must be obtained before any school connected organization activities occur. Approval may happen any time during the school year at a regularly scheduled board meeting. If summer activities are planned, then approval needs to be secured before the end of the school year.

B5. How is the school connected organization acknowledged by the District?

School connected organizations are required to submit an application each year to the school

site. The school site will notify the school connected organization once their application has been approved or if more information is required prior to approval.

B6. Where do I get the applications at the end of the school year to re-apply for the new school year?

Applications can be obtained from the school site or from the District's webpage, under Fiscal Services Forms.

B7. Is every club on campus required to have a school connected organization (e.g., chess club, Red Cross)?

No. ASB clubs can operate effectively without a school connected organization.

B8. Can the school connected organization use the school's logo?

No. school connected organizations are separate and distinct entities. They need their own identifying logo.

B9. How is a school connected organization supposed to stay separate from the school when representing our organization?

School connected organizations should have their own identifying logo. It is extremely important that school connected organizations and ASBs are identified as separate organizations.

B10. How difficult is it to become a 501(c)(3) organization?

This question is best answered by the Internal Revenue Service.

B11. Our school connected organization has received an EIN but are we required to complete IRS form 1023 as well?

IRS is your best source for this answer. The School Connected Organization Handbook has contact information that may help.

B12. If the process is up to 12 months to get 501(c)(3) recognition from the IRS; do we begin operating as a school connected organization now or can we start next year and just be parents raising money for the team?

501(c)(3) status is only a recommendation to legally allow donations from an individual to be tax-deductible. A school connected organization would be eligible to apply for tax-deductible donation collection status. A parent group is not eligible. A parent group may request to fundraise in conjunction with the school site ASB.

B13. Where does a school connected organization obtain a seller's permit?

The California Franchise Tax Board issues seller's permits.

B14. Is there a certain guideline for a seller's permit? Would a seller's permit be required to operate a snack bar or sell t-shirts?

This question is best answered by the California State Board of Equalization.

B15. Does the school connected organization need a seller's permit for a business that already has one?

School connected organizations are separate entities. If a seller's permit is required they would need to have their own. They cannot use someone else's seller's permit.

B16. Can the insurance just indicate the school as "additional insured" instead of Rialto USD?

No. Rialto Unified School District needs to be listed as the additional insured on all Certificates of Insurance.

B17. Does Rialto USD provide insurance for events held at school facilities?

School connected organizations are required to hold insurance coverage with the Rialto Unified School District listed as an additional insured.

B18. I do not have a school connected organization for my team. I do everything and I am the treasurer. Do I need liability insurance, tax 501(c)(3), and a bank account?

Yes. Under the conditions you describe you are not a school connected organization. Moneys you collect could be considered income to you by the IRS. Contact the ASB Advisor at your school site to determine how your activities can be transitioned to the ASB.

B19. How does a school team stay functioning if the parents decide they cannot meet these standards and have a booster club?

ASB clubs are formed to support student activities. ASBs can conduct fundraising events.

C. School Connected Organization Creation

C1. Where can the school connected organization obtain examples of bylaws and constitutions?

There is a sample Constitution & Bylaws used by ASBs in the FCMAT ASB Manual available at www.fcmat.org. It might provide a structure for creating one for your PTA, PTO or Booster Club. Another PTA, PTO or Booster Club at your school district might provide a copy of their Constitution & Bylaws.

C2. Are Constitution & Bylaws one document or are they separate documents? Can they be combined into one document if all requirements are satisfied?

Yes. The Constitution & Bylaws can be combined into one document as long as there is a section identified as bylaws.

C3. Are school connected organization required to provide members (parents) a copy of their Constitution & Bylaws if requested?

Yes, as a member of a school connected organization, each individual should be able to obtain what would be considered to be public records. An organization's Constitutions & Bylaws certainly fall into that category. The Constitutions & Bylaws should be discussed at meetings.

C4. Can the Executive Board determine how long a parent can attend a meeting? Can executive board members hold a meeting behind closed doors?

There should be both Executive Board and general meetings. General meetings are open to all members. Executive meetings would be closed to members. The length of time at meetings would depend on the timeline of the published agenda.

C5. How long can minutes be enforced?

Unless a specific timeline is included in the minutes, the decision recorded would be valid for the school year.

C6. How many board members does a school connected organization need?

Your school connected organization Constitution & Bylaws will outline the number of board members and their duties.

C7. Can an alumni become a booster member or an officer of a school connected organization?

The membership requirements should be outlined in the Constitutions and/or Bylaws.

C8. Is there an age requirement for school connected organization member or officer?

School connected organization are adult organizations. As long as the person is legally an adult and eligible under other criteria set by the Constitution and/or Bylaws, they can be a school connected organization member or officer.

Limitations will exist if the person is not of legal age to participate in a fundraising event such as games of chance or bingos.

C9. Are teachers involved in school connected organization meetings and fundraising?

District employees are not allowed to be in a decision-making capacity for a school connected organization at their own school site. An employee can be a member of the school connected organization and be an adult volunteer at a fundraising activity.

C10. Does a District employee have voting rights as a member?

A District employee may vote as long as it is for a school connected organization that is not affiliated with the school site at which the employee works.

C11. What is the role of the coaching staff as it pertains to the Booster Club?

Coaches should be working cooperatively with their booster club. Needs of the team or student groups should be communicated. Coaches should have no leadership or decision-making responsibilities for a booster club at their own school site.

C12. Are Rialto USD employees allowed to be a school connected organization officer?

Yes, with specific approval from the District and as long as it is not at the same site at which they work. Employees located at the same site as the school connected organization are prohibited from serving on the Executive Board.

C13. Is an audit committee recommended?

Yes. It is always a good idea to have independent individuals review the financial transactions and decisions of the Executive Council.

C14. Can a school connected organization officer be part of the audit committee?

No one who has decision making abilities within the school connected organization should serve on the audit committee.

C15. If a school connected organization dissolves and records are kept for 4 years, who keeps the records if and when it is dissolved? The records will include personal information of a parent.

You will need to check with the Internal Revenue Service to determine record retention requirements.

C16. Our school connected organization is likely to dissolve. Who do we talk to at the school about the ASB taking over so the team continues to function?

The ASB Advisor at your school site should be your first contact. If not available, contact the Principal.

D. Operating Procedures

D1. Can a school connected organization deposit to ASB be allocated for a particular expense?

Donations made to ASB can be directed to a specific club or even a specific purpose. It cannot be directed to a specific student. The purpose of the donation needs to be a legal ASB expenditure and approved by the ASB student council.

D2. Are school connected organizations responsible for specific purchases such as the trophy case or CIF banners?

No. While many school connected organization show their support in this manner, there is no "requirement" to make this purchase. This would be a local decision made by the school connected organization. That is certainly one example of how a school connected organization can provide their support and meet their 501(c)(3) goals.

D3. Can a school connected organization provide a "scholarship" to a student to help pay costs for entering a tournament? The student would otherwise be unable to play.

No. No individual student should benefit from decisions made by the school connected organization. The original charter of the school connected organization and State of California non-profit and incorporation documents should be reviewed as to requirements.

D4. Can the school connected organization donate to the ASB fund to upgrade what the school intends to purchase (e.g., upgrading the wrestling mats)?

Yes, as long as the district's Purchasing Department and the school site agrees to the upgraded item.

D5. If I buy team supplies and equipment and notify ASB so they can approve it and "recognize" my donation, does ASB have to approve the purchase and accept the donation?

*If the school connected organization makes a purchase AND the ASB **does not** accept the donation, the items are returned to the school connected organization.*

D6. Can you please explain the difference between "co-mingling" funds with ASB and making donations to the ASB account for club/team purchases?

The "co-mingling" restriction has to do with money. ASB money cannot be deposited into school connected organization (PTO, PTA, or booster club) accounts. School connected organization money cannot be deposited into ASB accounts. School connected organizations can fundraise and then make a donation of cash and/or supplies if they wish.

- D7. When a school connected organization gives money to ASB, does the school ASB decide how each coach spends their money or does each coach have their own account for each sport? Are there individual sport ASB accounts or one ASB account?**

ASB has one checking account. Within this account monies are accounted for by club/team. Expenditures are decided by each club/team and approved by the ASB Student Council. Donations made to ASB can be directed to a specific club or even a specific purpose. Final approval rests with the school site principal.

- D8. Must all purchases be reported as donations for the District's Board of Education approval (supplies/equipment, transportation)? Must all cash be reported as donations?**

Yes and yes. The District would like to acknowledge all donations made in support of their students. When donations include supplies & equipment, it is best to make sure all parties agree and can use those items to be donated. Equipment donations should be approved by the school district to make sure ongoing maintenance concerns have been addressed before the purchase.

- D9. How does a school connected organization determine what money goes to ASB?**

That is a school connected organization decision. Typically there is communication between the coach and school connected organization as to specific needs.

- D10. Who determines what a school connected organization pays for on the campus (e.g., staff appreciation, equipment or track)?**

For use of school/district facilities, the District Office makes this determination.

For items being purchased by the school connected organization and donated to the school site, it is the school connected organization's decision; although, equipment donations should be approved by the school district to make sure on-going maintenance concerns have been addressed before the purchase.

- D11. Does the school connected organization have to pay for rooms, subs, and teacher expenses on an outing?**

Have to, no. School connected organizations make their own decisions as to what support they will provide.

- D12. Can a District employee or coach receive a reimbursement directly from the school connected organization (e.g., buys food for the snack bar or supplies for a banquet)?**

In emergency situations, an employee can submit receipts and request reimbursement. The best way to handle this situation would be for the school connected organization to make the original purchase whenever possible. Under no circumstance should cash be handed to an employee to make the purchase.

D13. Can the school connected organization withdraw cash to make purchases?

The better option would be for items to be purchased and reimbursement be requested. In case of an emergency, written procedures may exist that would allow for cash to be extended in advance for purchases with receipts and change being submitted to the school connected organization immediately after the event.

D14. Can a member or officer that has a business not benefiting from school connected organization, but school connected organization can benefit from them, be a conflict?

Individuals who have decision-making responsibilities for the school connected organization should not benefit from their decisions. For example, if an executive council member voted to use their own company to purchase items, this would be a conflict of interest.

School connected organization members who own a business, but do not make the decisions as to spending or buying from themselves do not have a conflict of interest.

D15. The school connected organization purchases all the equipment; Do the purchases have to be donated to ASB?

No. School connected organizations have the right to retain ownership of equipment purchased.

D16. If the school connected organization purchase uniforms and donate them to the school, does the school maintain them? Can uniforms be purchased and not donated?

Yes. Donated items become the responsibility of the school site.

Yes. School connected organizations are under no obligation to donate to ASBs. Uniforms can be purchased and maintained themselves.

D17. How do donations get acknowledged?

The Donation Form should be completed when making the donation and can be obtained from the school site office. The School Board will acknowledge donations at each board meeting.

D18. If a District employee is working after their scheduled district hours, why would the school connected organization have to pay benefits for that person? Are employees allowed to volunteer time?

IRS regulations are strict as to payment of employees and their appropriate benefits. Certainly employees have the option of volunteering their time; however, if they are paid in any way, payment must be made via District Payroll.

D19. What are fixed costs that get added to salary payments?

Fixed costs for salary payments could include any of the following as applicable: FICA, Medicare, State Unemployment Insurance (SUI), Workers Comp, OPEB, STRS, PERS.

D20. Do the District procedures for paying coaches apply to summer leagues?

Yes, the district procedures are to be used for any payment of salaries, at any time of the year.

D21. Is there a limit to stipends?

District paid stipends have contractual set amounts, school connected organization are not bound by the District set limits.

D22. Will the school connected organizations need to provide workers' compensation for coaching staff if employed by the district?

No. All employees paid by the district are covered by the District workers' compensation.

D23. Why aren't employees 1099'd on payouts to individuals?

IRS has strict rules regarding employees and consultants. Typically a person cannot be both and so a 1099 would not be allowed for an employee.

D24. How does the custodian work at a school event (e.g., award ceremony in the evening at a District facility)?

The District will hire appropriate staff for events approved by submission of the Use of Facilities Request Form.

D25. Are coaches District employees?

Yes, most coaches are employees of the District. They can, however, be volunteers who have gone through the Personnel approval process to work with students.

D26. Can the head coach arrange facility requests for the Sports Booster Club?

Sports booster clubs should be making their own arrangements for facilities use.

E. Fundraising

E1. ASB fundraising vs. School Connected Organizations, who gets priority?

ASB fundraisers have first priority. Submission of the school connected organization's annual fundraiser calendar is very important for coordination.

E2. Can fundraising be done for future projects?

Yes. Fundraising activities and their purpose are decisions made by the school connected organization.

E3. Can school connected organization fundraisers be on school campus if after school hours?

All fundraisers must have approval by the school site. Fundraising activities by outside organizations are restricted until one hour after school ends.

E4. If the fundraiser will not take place on school property, does the school connected organization club still have to get District approval?

While approval is not required, coordination of fundraising activities is strongly encouraged. Your fundraising list should be on file with the school site.

E5. Does the fundraising list need to be resubmitted if there is a change of site administration?

No, your fundraising list should be on file with the school site. It is only necessary to re-submit if there is a change of fundraisers.

E6. Can students participate in school connected organization fundraisers?

Students can voluntarily participate in a school connected organization fundraiser as long as they clearly identify that they are raising funds for the school connected organization and they are legally able to participate in the fundraiser (bingo, raffle, casino night, etc.).

Fundraisers cannot be held during the school day. The school day is considered to be one hour before the start of school and one hour after the end of the school day.

E8. Can the school connected organization fundraise a tangible, non-food, item during school hours?

Typically school connected organizations are not allowed to conduct fundraisers on school campuses during school hours. School connected organizations can only fundraise on campus with advance permission from the principal.

E9. In the past school connected organizations have been told that if students sell it, the money has to go to ASB. Please clarify what activities, where students are involved, can have the profits go to the school connected organizations.

Students can voluntarily fundraise for a school connected organization as long as they are legally able to participate in the fundraising event (not bingo, raffle, casino night, etc.), as long as they clearly identify themselves as fundraising on behalf of the school connected organization and are not in competition with ASB.

Remember school connected organization are parent/adult organizations. Most fundraising activities should be conducted by their members.

- E10. Is it possible for two school connected organizations, from two different sites within Rialto USD, to conduct a joint fundraiser?**

Yes. Fundraisers are approved at the school site level.

- E11. Do all fundraisers need to be deposited into school connected organization funds first? Example, a school connected organization hosts a competition with attendance from other high schools. Should the checks for the competition be written to the school connected organization and not the high school?**

Yes. If the fundraising event is conducted by the school connected organization all monies would be handled by school connected organization members.

- E12. Is the fundraising events list *school connected organization* provided to the school only for fundraisers held on school campus?**

Communication is very important. All fundraising events, regardless of location, should be included on the list of school connected organization fundraising events submitted to the school site.

- E13. Does an event like a car wash need to have fundraiser approval as well as a facilities use permit?**

All fundraisers should be on the list of fundraising activities submitted to the school site. Facilities use is handled at the District Office. The District webpage under "Facilities"; "Facilities Use Information" provides information.

- E14. Can the school connected organization track parent donations, specifically to provide a tax-deduction receipt?**

Tracking of donations is allowed for the sole purpose of providing tax-deduction receipts and for sending thank you letters. What is not allowed is the tracking of donations by students.

- E15. Can a parent ask how much has been pledged per student? Can a parent ask how many donations have come in for a student?**

Student tracking is not allowed. Once donations are received they should be tracked only by donator for tax purposes and for sending thank you letters.

- E16. What are your recommendations for snack bar cash?**

First choice: cash registers. Second choice: cash drawers or cash boxes. To ensure sales match

cash collected, inventory needs to be taken before and after each sale.

- E17. Can school connected organization have a bake sale during a game? Can food be made from home?**

Your local health department can best answer this question.

- E18. For snack bar sales, can school connected organization sell food when school is out?**

The restrictions on food sales end 30 minutes after the school day ends.

- E19. Is a food handling class needed for snack bar?**

You will need to check with your local city or county health department to determine all food handling and preparation requirements.

- E20. Since school connected organization cannot track student accounts, can an Excel spreadsheet be done with ticket numbers per student to track money collected from each student?**

Yes. It is recommended that school connected organizations use a Ticket Inventory Log for tickets issued and returned.

Remember fundraising is not required – IT IS VOLUNTARY.

- E21. Can the school connected organization track tickets provided to students for a popcorn sale? What if a student does not return the tickets or the equivalent cash, can the student be charged?**

Yes. It is recommended that school connected organizations use a Ticket Inventory Log for tickets issued when a student voluntarily fundraises for a school connected organization.

No. Students cannot be charged should a situation occur where tickets and/or money is not returned.

- E22. Can students sell bingo and/or raffle tickets?**

No. It is illegal for students to sell tickets for gambling or games of chance unless they are of legal age. School connected organizations are parent organizations and fundraising should be conducted by adults whenever possible BUT certainly when the fundraiser is a bingo or raffle.

- E23. If the student is not of legal age to sell bingo or raffle tickets, is advertising permissible?**

A student may volunteer to distribute advertising material for a school connected organization event.

E24. Does a 50/50 raffle violate the 90/10 law of fundraising?

Yes. Penal code 320.5 states "at least 90 percent of the gross receipts generated from the sale of raffle tickets for any given draw are used by the eligible organization conducting the raffle to benefit or provide support for beneficial or charitable purposes..."

In addition, good cash handling procedures do not permit the spending of monies from amounts collected.

E25. Can school connected organizations conduct a raffle of donated items, not 50/50 drawing?

School connected organizations are allowed to hold raffles. It is recommended that school connected organizations review Penal Code section 320.5 for regulations.

E26. Can the school connected organization charge an annual fee to opt-out of fundraising and volunteer activities?

Fundraising is not required, it is voluntary. No students shall be required to pay a fee for not fundraising nor shall a student be required to raise or sell a minimum level. School connected organizations shall adhere to the same rules that apply to the school and students.

E29. What type of fees are school connected organizations allowed to request from students? For example, spring sports fees, transportation fees, etc.

Fees are not allowed to be required or requested from students. School connected organizations are parent organizations. They are formed to benefit students.

F. Financial Procedures

F1. If an annual school connected organization budget is approved by general membership, does each individual expenditure need approval?

If the school connected organization budget is detailed to the point of individual expenditures, then each expenditure would not need to be approved by the school connected organization.

F2. How much money is allowed to be carried over each year?

IRS guidelines can best provide the answer to this question. The School Connected Organization handbook has IRS contact information.

F3. Can a prior year school connected organization board approved expenditure be enforced this year or does a specific annual expenditure have to be approved each year?

If approved expenditures cross-over fiscal years they must be noted in the Board minutes.

Expenditure approvals are good for the term of your school connected organization approval, typically until the end of the school year.

F4. If a disbursement is in the original budget, should it be approved?

Yes, if the disbursement does not exceed the current budget and it was included in the original budget.

F5. Who do the year end reports go to at the District?

All reports should be submitted to the school site principal.

F6. When should the annual financial reports be provided?

School connected organizations approval is based upon a fiscal/school year, July 1 - June 30. Annual financial reports (July – June) should be submitted at the end of the fiscal year.

F7. When money is collected for our school connected organization, who do we check the money in to?

This is a school connected organization's decision. They are responsible for handling their own monetary transactions.

F8. Is there a form to be used by the audit committee when conducting an audit?

There is no specific form to use in an audit. The audit committee may develop a form of their own to use.

F9. Where does the completed audit get submitted?

The completed audit will remain with school connected organizations documents and should be made available upon request.

F10. Can the treasurer be available to answer questions during an audit?

The audit committee should have the ability to contact the treasurer during an audit.

F11. Can school connected organization records be kept in a digital format?

Yes, digital records will have the same retention requirements as hard copies.

F12. Other than 501(c)(3) documents, what are some other examples of permanent records?

The Constitution & Bylaws are permanent documents. Inventory of assets and equipment is another.

School-Connected Organizations

◀ [Previous](#) | [Next](#) ▶

The Board of Education recognizes that parents/guardians may wish to organize parent organizations and/or booster clubs for the purpose of supporting district and extracurricular programs, such as athletic teams, debate teams, or and musical groups. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting district activities and helping to achieve the district's vision for student learning.

(cf. [0200](#) - Goals for the School District)

(cf. [6020](#) - Parent Involvement)

The Board recognizes that school-connected organizations are separate legal entities, independent of the district. However, in order to help the Board fulfill its legal and fiduciary responsibility to manage district operations, any school-connected organization that desires to raise money to benefit any district student shall submit a request for authorization to the Board, in accordance with Board policy and administrative regulation. In addition, the Superintendent or designee shall establish appropriate internal controls for the relationship between school-connected organizations and the district.

(cf. [1321](#) - Solicitation of Funds from and by Students)

(cf. [1330](#) - Use of School Facilities)

(cf. [3452](#) - Student Activity Funds)

The Board encourages school-connected organizations to consider the impact of fund-raising activities on the overall school and district program. School-connected organizations may consult with the principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, administrative regulations, or any rules of the sponsoring school.

(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)

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

[49431](#) Sale of food to elementary students during the school day

[49431.2](#) Sale of food to middle, junior, or high school students

[49431.5](#) Sale of beverages at elementary, middle, or junior high schools

[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

CODE OF REGULATIONS, TITLE 11

[300-312.1](#) Fundraising for charitable purposes

UNITED STATES CODE, TITLE 20

[1681-1688](#) Discrimination based on sex or blindness, Title IX

COURT DECISIONS

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

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89

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>

Policy RIALTO UNIFIED SCHOOL DISTRICT

adopted: May 26, 1999 Rialto, California

revised: November 7, 2007

RIALTO UNIFIED SCHOOL DISTRICT

20____ - ____ *School Connected Organization Handbook Acknowledgement Form*

As an elected officer to a school connected organization operating within the Rialto Unified School District, I certify that I have read the Rialto Unified School District School Connected Organizations Handbook. I understand the procedures outlined in this manual and will adhere to its instruction. At any time should I have questions regarding policies or procedures, or the information outlined in this manual, I will contact the school site administration for clarification or further instruction. I further understand that the information provided in this manual is not intended to be specific or all-inclusive. It is the responsibility of the school connected organization to fully understand all laws that govern the operation of school connected organizations.

Where necessary, the school connected organization will seek competent professional financial and tax advice for accounting and filing requirements. The District assumes no accountability or liability for the operation and management of school connected organization. I understand that as an officer of the school connected organization, and member of the executive board, I am required to ensure the school connected organization procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. I further understand and accept that I am legally obligated to be prudent and reasonable in conducting myself to help preserve and protect the organization.

Signature: _____ Date: _____

Printed Name: _____

School Connected Organization Name: _____

Office Held: _____

Maintain a copy of this manual for your reference.

Please return this signed receipt form to the school site administrator.

RIALTO UNIFIED SCHOOL DISTRICT

20____ - ____ *School Connected Organizations*

Hold Harmless Agreement

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

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

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

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

ACKNOWLEDGED BY SCHOOL CONNECTED ORGANIZATION PRESIDENT:

Signature: _____

Printed Name: _____

Date: _____

RIALTO UNIFIED SCHOOL DISTRICT

20____ - ____ *Application for School Connected Organizations*

New Application (school-approval)
Complete Sections I thru IV

Renewal Application - *Required each school year*
Complete all Sections

New Application (final approval)
Complete Sections V thru VI

Change to Executive Board Officers
Complete Section II

I. GENERAL INFORMATION

| | | |
|-----------------------------|-----------------------|--|
| Name of Organization | School Site | |
| Mailing Address | Date Requested | |
| | Web Address | |

II. EXECUTIVE BOARD OFFICERS

| | Name | Address | Phone | Email | Term End Date |
|-----------------------|------|---------|-------|-------|---------------|
| President | | | | | |
| Vice President | | | | | |
| Secretary | | | | | |
| Treasurer | | | | | |
| | | | | | |
| | | | | | |

III. PURPOSE (Describe the purpose of the organization)

| |
|--|
| |
| |
| |
| |
| |
| |

IV. ANNUAL OBJECTIVES (List specific goals for the school year)

| |
|--|
| |
| |
| |
| |
| |

SCHOOL SITE APPROVAL

This certifies you have satisfied sections I thru IV. Please complete remaining sections and resubmit for Final Approval. You are not authorized to operate as a school connected organization until all sections have been satisfied and signature for final approval is received from the school site administrator.

Initials School Site Administrator: _____ Date: _____

V. FINANCIAL INFORMATION

| | | | |
|-----------------|--|--------------------|--|
| Name of Bank | | Account Number | |
| Address of Bank | | Authorized Signers | |
| Tax ID # (EIN) | | | |

VI. REQUIRED DOCUMENT (Attach copies)

- | | |
|---|--|
| <input type="checkbox"/> Constitution | <input type="checkbox"/> 501 (c)(3) Federal Determination Letter |
| <input type="checkbox"/> Bylaws | <input type="checkbox"/> Hold Harmless Agreement |
| <input type="checkbox"/> Proof of Tax ID # | <input type="checkbox"/> Certificate of Insurance |
| <input type="checkbox"/> Manual Acknowledgement Form signed by each Officer | <input type="checkbox"/> Detailed Bank Statements August '18- February '19 |
| | <input type="checkbox"/> Fundraiser List |

District may request additional documents as deemed necessary.

FINAL APPROVAL

This certifies you have satisfied all sections of the Rialto Unified School District Application for Booster Club. Authorizations are granted per school year. You must resubmit your application annually to continue to operate as a booster organization.

School Site Verification School Connected Organization Workshop Attendance:

Name of Attendee _____ Date of Attendance _____

School Site Administrator Signature of Approval: _____ Date: _____

Authorized Date: From _____ To _____

** School Site - Provide a copy of the completed application (including attachments) to Fiscal Services*

DENIED APPLICATION

Based upon the information submitted on this application the Rialto Unified School District hereby denies the Application for a School Connected Organization.

Signature of School Site Administrator: _____ Date: _____

Rationale: _____

A school connected organization reserves the right to re-apply once the basis for denial has been remedied.

RIALTO UNIFIED SCHOOL DISTRICT

Revocation of Application for an Existing School Connected Organizations

GENERAL INFORMATION

| | |
|----------------------|--|
| School Year | |
| Organization | |
| Organization Contact | |
| School Site | |

REASON FOR REVOCATION OF SCHOOL CONNECTED ORGANIZATION

Non-Compliance

Incomplete Paperwork

Other (describe below):

For School Use

It is recommended by site administration to revoke the application of above named School Connected Organization.

Signature of School Site Principal: _____ Date: _____

For District Office Use

In accordance with Board Policy 1230, the Rialto Unified School District, by recommendation of the School Site Principal, hereby approves the request to revoke the application of the above named School Connected Organization.

All fundraising activities shall cease operation immediately and the process for Dissolution under the School Connected Organization Bylaws shall begin.

Signature of District Administrator: _____ Date: _____