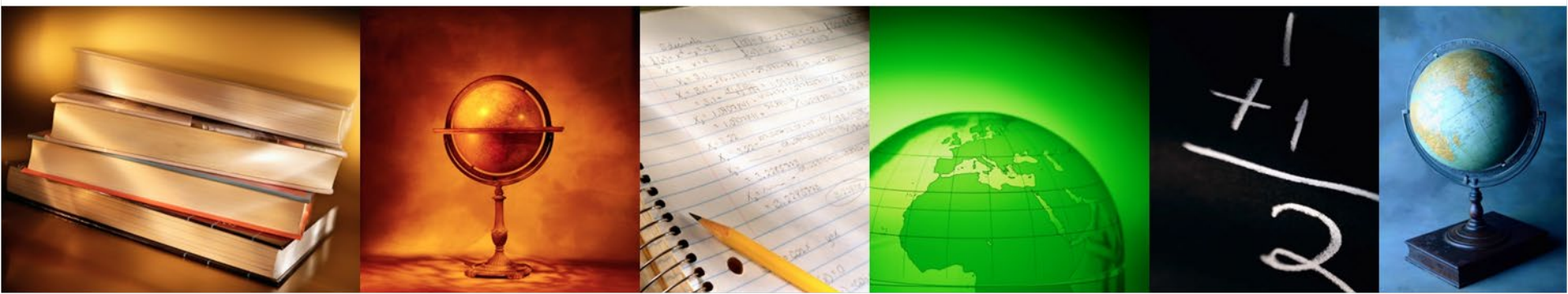
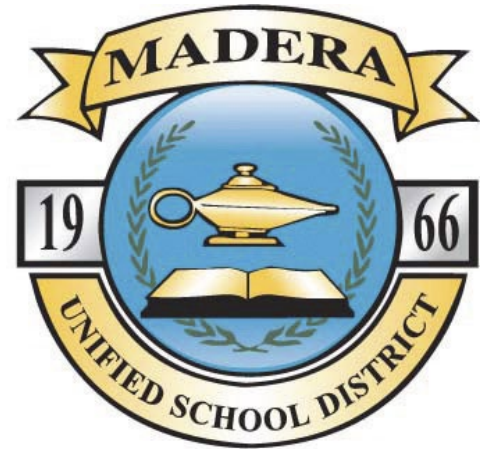


Madera Unified School District

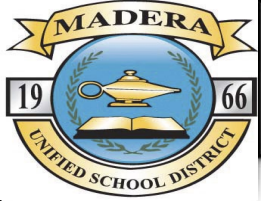
Guidelines for Booster/Parent Organizations



Agenda



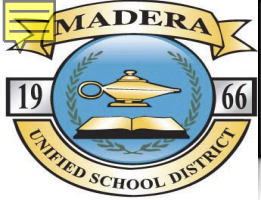
- Fundraising
- Paperwork
- Cash Management
- Use of Funds



Booster/Parent Organizations

- Ability to raise funds, purchase items and donate
- ASB = Primary participation of students
- Booster/Parent = Primary participation of adults
- Separate from District, **cannot use** District logo

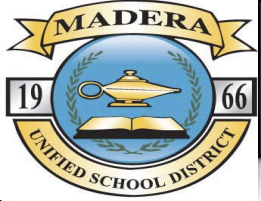




Fundraising Activities

- CA Ed Code Section 51521 Governs Booster/Parent Organizations
- Use “Fundraising Request Form”
- Approval by the School Principal
- Fundraising organizations require District Governing Board approval

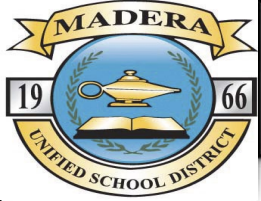




School-Connected Food Sales

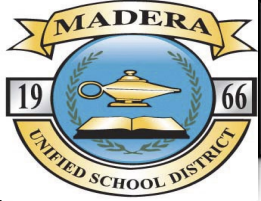
- Food sales on school premises must comply with state law as well as district policies and regulations
 - No food sales during the day
 - Food sales can only begin 30 minutes after the school day ends
 - BP/AR 3550 – Other Food Sales
 - BP/AP 5030 – Student Wellness
- Additional information is available from Child Nutrition Services





Use of District Facilities

- **Use of Facility Form** should be submitted, generally, one month before the intended activity
- **Certificate of Insurance** covering liability and property damage, endorsing the district as additional insured may be required based on the type of activity
- ✗ Cannot sell booth space at school site events
- ✗ Cannot rent district space or equipment to vendors



Liability Insurance

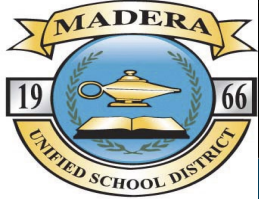
- The District requires Parent and Booster/Parent Clubs to be MUSD Board Approved to fall under the District's liability insurance
- Use of school facilities may require a higher level of coverage based on the type of activity or for large events, i.e. provide proof of liability insurance in the minimum amount of \$2,000,000 combined single limit with the District name as an additional insured
- Use of School Facility Form



Unacceptable Fundraisers



- Mechanical or animal rides
- Games with live targets
- Objects thrown at people
- Anything involving darts/arrows
- Trampolines
- Jumpers
- Rental of district owned equipment or facilities
- Anything not allowed by board policy



Paperwork

Form 1040 Department of the Treasury—Internal Revenue Service **2006** (99) Use Only—Do not write or staple in this space.OMB No. 1545-0047

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning _____, 2006, ending _____

Label (see instructions on page 16.) Use the IRS label. Otherwise, please print or type.

U.S. Individual Income Tax Return

Your first name and initial _____ Last name _____

If a joint return, spouse's first name and initial _____ Last name _____

Home address (number and street). If you have a P.O. box, see page 16. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. _____

Your social security number _____

Spouse's social security number _____

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16). ☐ You ☐ Spouse

Filing Status Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately (your spouse's SSN above and full name here _____)

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here _____

5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ Yourself. If someone else is your dependent, do not check box 6a.

b ☐ Spouse

c **Dependents:**

(1) First name _____ Last name _____

(2) Relationship to you _____ (3) Relationship to you _____ (4) If qualifying child for child tax credit (see page 13), check box ☐

(5) No. of children on 6c who: ☐ lived with you ☐ did not live with you due to divorce or separation (see page 90)

Dependents on 6c not entered above _____

Add numbers on lines above ☐

If more than four dependents, see page 19.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a **Taxable interest.** Attach Schedule B if required

b **Tax-exempt interest.** Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 23)

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions ☐ 15b Taxable amount (see page 25)

16a Pensions and annuities ☐ 16b Taxable amount (see page 26)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

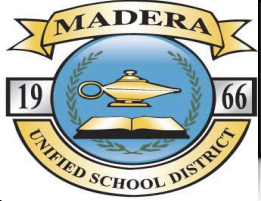
20a Social security benefits ☐ 20b Taxable amount (see page 27)

21 Other income. List type and amount (see page 28)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-E.



All Clubs Submit



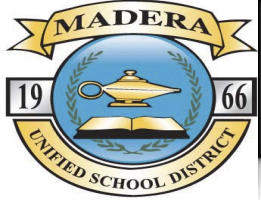
REQUEST FOR RECOGNITION ANNUALLY:

1. Tax Identification Number
2. Proof of Liability Insurance (upon request)
3. Names, Addresses, Emails, Phone Numbers of All Officers
4. Name of Bank , Account, and Names of Authorized Signers
5. List of Fundraising Activities for the Authorized Year
6. Evidence of Tax-Exempt Status (IRS Determination Letter 501(c)(3))

Returning Clubs Also Submit

7. Any Amendments to Constitution or Bylaws
8. Most Recent Annual Financial Statement:
 - Show all expenditures and income from fundraisers
 - 990-EZ Filing





New Clubs Also Submit

9. Completed Application & signed BP1230 by School Principal and Club Representative
10. Brief Description of Organization's Purpose
11. Copy of Constitution and Bylaws
12. List of Specific Annual Objectives



Fund Administration

- Treasurer's books and accounts shall be open for review by the district at any time
- In case Booster/Parent club dissolves: provide for the distribution of any excess funds to ASB or the District

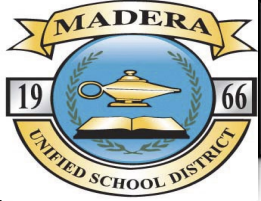


Retention of Records

- The following documents are examples of documents that should be retained by the organization:
 - Cash receipts
 - Cash disbursements & general ledger
 - Bank records
 - Income tax returns
 - Minutes of meetings as defined by the organization by-laws

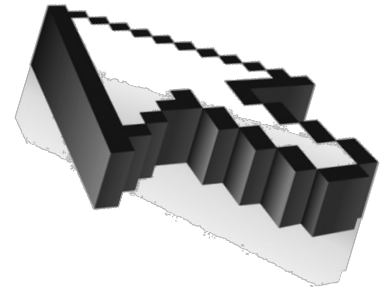
Recommend saving documents to a flash drive and provide to new officers annually.





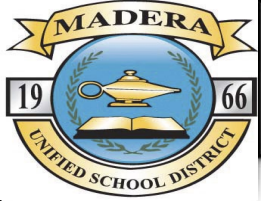
Forms on District Website

- **www.madera.k12.ca.us**
 - Departments - Fiscal Services
 - Parent Club Information / Parent Organizations
 - Documents
 - Bylaws Template
 - Conflict of Interest
 - Duties of Club Officers
 - Wellness Policy
 - Facilities Department – Facility Use
 - Facility Use Permit Application



Managing the Money

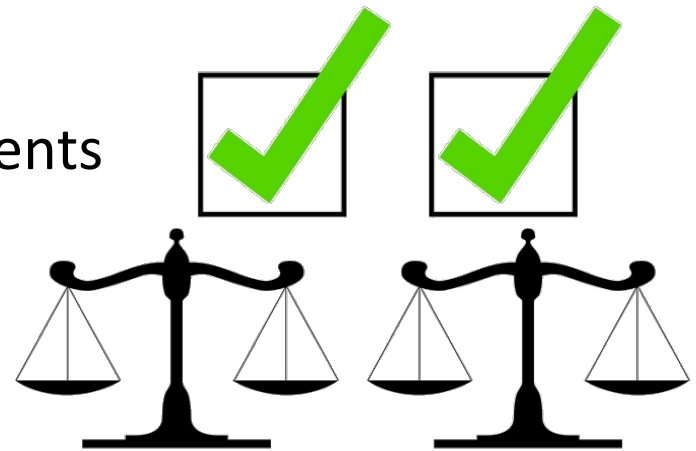




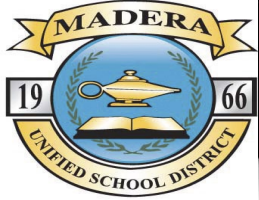
Controls for Booster/Parent Clubs

- Proper Controls and Procedures:

- Protects District, Parents, and Students
- Safeguards funds



- Booster/Parent Clubs are legally separate from ASB and district
- Booster/Parent money and ASB funds **MUST NEVER** be comingled
- District needs to approve Booster/Parent Club- Parent Group Officers that are school site employees



Internal Controls

- Annual Budget
To project expected revenues and expenses
- Treasurer
Monthly bank reconciliations
Monthly financials
- Financials

Balance Sheet	Income Statement
Cash Receipts	Cash Disbursements
Bank Statements	Bank Reconciliations

Don't Steal

**“When need meets opportunity,
...money goes missing.”**

- **All theft is prosecuted as embezzlement**
- **Above \$950 is grand theft, a felony**



- *You won't "put it back"*
- *You will get caught*
- *You will be prosecuted*



Police: Ex-SLHS Booster Club Treasurer Embezzled At Least \$60K

by Dave Emke – July 20, 2017 at 10:00 am

14 Comments



(This article was updated at 2:05 p.m. with comment from SLHS Principal Kim Retzer.)

Police say the former treasurer of the [South Lakes High School athletics booster club](#) pocketed tens of thousands of dollars from the club.

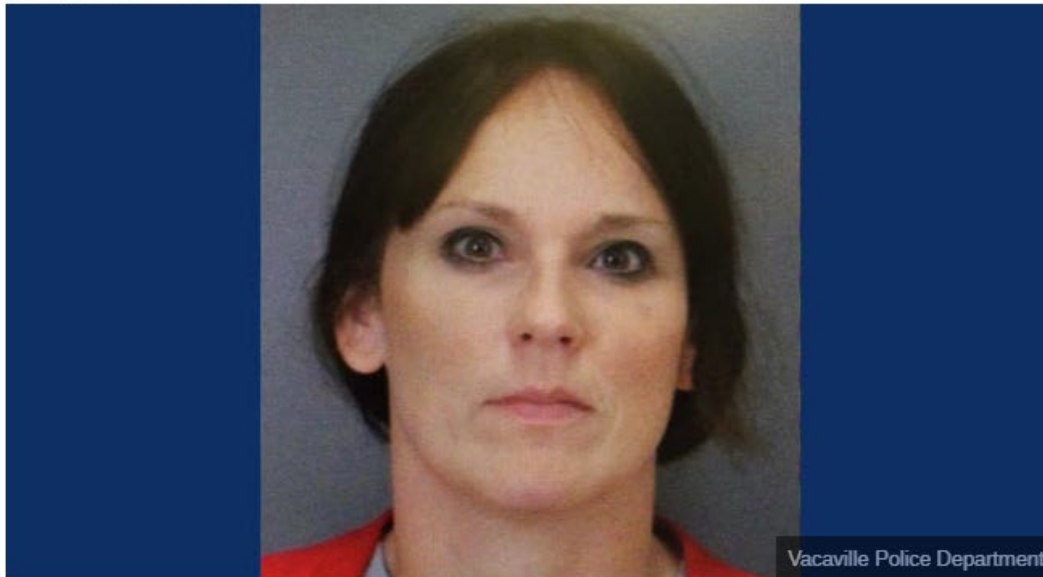
The [Fairfax County Police Department says](#) 58-year-old Robert Clinage took at least \$60,000 from the club while volunteering as treasurer, a role he was in until last year.

According to their report:

\$60,000

San Jose Volunteer Arrested on Suspicion of Embezzling Funds From Parent Teacher Club

By Bay City News



Jennifer Lopez-Day

Police in Vacaville have arrested a woman in connection with embezzling approximately \$23,000 from a school club.

Jennifer Lopez-Day, 42, of San Jose, was arrested Tuesday on suspicion of grand theft, according to the Vacaville Police Department.

\$23,000

Cloud Ready

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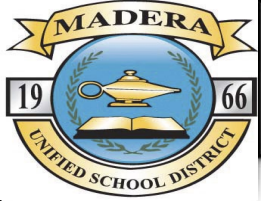
TRENDING STORIES

- 1** **VIDEO** Records Raise Safety Questions Surrounding Oroville Dam
- 2** **VIDEO** Two Suspects Allegedly Burst Into SJ Home, Fatally Shoot Man
- 3** **VIDEO** Student Stabbed, Injured at SJ School; 2 Suspects in Custody



WATCHING YOU

REMEMBER - EVERYONE'S WATCHING



The Buck Stops Here



- Most Booster/Parent Club fraud is directly related to poor handling of cash and checks
- Good procedures and internal controls discourage theft
- Booster/Parent clubs generate a lot of cash
 - Hundreds of thousands of dollars are raised each year for the student programs of Madera Unified School District

Who's Responsible

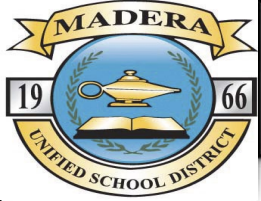
- Treasurer – must make sure cash handling procedures have been established for all fundraising events
- Adult Volunteers – make sure the established procedures are followed
- Students – follow the established procedures



Cash Controls

- Pre-numbered tickets
- Tally sheets
- Cash register
- Pre-numbered 3-part receipt books





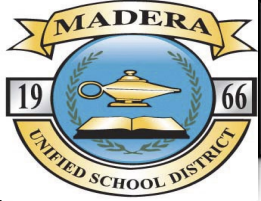
Impromptu Procurements



A purchase should never be made from the cash collected

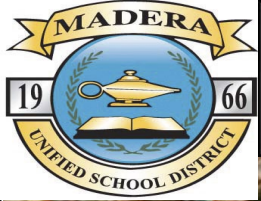
- 100% of the cash collected should be turned in
- If last minute purchases are needed, the volunteer will get reimbursed by the Booster/Parent Club Treasurer upon submission of the receipts.





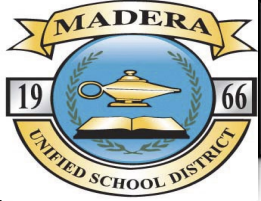
Cash Handling

- Use pre-numbered, three-part receipt books
- Dual cash counting
- Safe storage of monies
- Do not leave money unattended
- Never make purchases from cash
- Deposit all funds timely and regularly
- Use pre-numbered receipts, tickets, etc.
- Utilize cash registers, cash boxes, cash log sheets, etc.



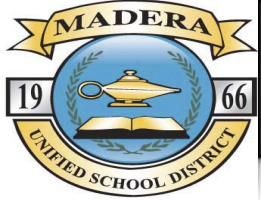
Use of Funds





Non-Discriminatory

- Membership fees may be used for raising funds but participation fees may not be a requirement of parents or students to participate in school activities
- A student may not be excluded from a Booster/Parent sponsored event due to their family's lack of contribution to the Booster/Parent club



Best Use of Proceeds

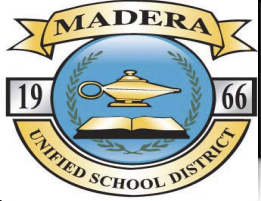
- Cash donations are recommended so that items can be acquired according to statutory laws by the District Business Services Department
- Must benefit the group as a whole instead of benefiting individuals
- Booster/Parent Club expenditures should be approved by the officers and documented.
 - Officers lunches should be reasonable and occasional
 - Alcohol is prohibited to be purchased



Purchases for Schools

- Equipment purchases should be donated to the District
 - Use Proper Donation Form, List Recipient School
- Maintenance department must be consulted prior to purchase of all items requiring installation
- Capital improvements, equipment over \$5,000, must be processed through the District Business Services





Contacts

- Program Questions:

- School Principal or Activity's Director
- Area Assistance Superintendents – (559) 675-4500 ext. 244, 246, 248

- Financial Questions:

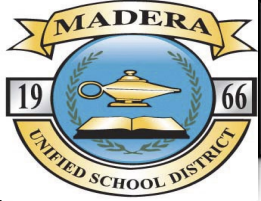
- Arelis Garcia, Chief Financial Officer – (559) 675-4500 ext. 208
- Elena Castillo, Business Manager – (559) 675-4500 ext. 213

- Insurance Questions:

- Valarie Baez, Risk Management – (559) 675-4500 ext. 272

- Facilities Questions:

- Cheri Giddens, Facility's Department – (559) 675-4548



Thank You

Additional Questions Comments Feedback

