

Booster/Parent Organization Fund Raising Activities

Structure

Booster and parent organizations are separate from student body organizations. The funds are not to be commingled. The records are not to be kept by the district secretary or controller. The parent groups may not use the district's federal employer identification number. The money is primarily raised by parent/booster club members. These funds can be donated to the district for general or specific use or donate items directly. Booster Club officials, not the district, are responsible for club financial activities.

Fundraising Activities

Booster Organization fundraising activities are ones in which the parents raise the money/sell the items. This differs from student body funds where the students sell items.

1. Criteria for Classifying School-Related Financial Activities

The following information focuses mainly on determining which activities must be accounted for by student body funds and which should be handled by booster clubs. It should provide you with helpful information and answer most of your questions. This material is not meant to be a comprehensive statement of all procedures, rules and regulations which relate to school fiscal activities.

For accounting purposes only, all organized activities of individual schools dealing with the raising or spending of money are to be classified as one of the following:

- a. District General Fund Activities
- b. PTA Activities
- c. Student Body Activities
- d. Booster clubs and all other activities including other parent-teacher-student activities. The term "booster club" will be used hereafter to refer to this all-encompassing category.

2. Examples

Please note the examples of actions on the following pages which involve student bodies and/or booster clubs. Each action is defined as to whether it is appropriate for either or both student bodies or booster clubs. Pay particular attention to the use of MUST and MAY. Some actions are mandatory for student bodies and optional for booster clubs; others are mandatory for student bodies and prohibited for booster clubs. This checklist should be used to properly classify school functions or organizations involved in the handling of money.

3. Prior to the beginning of school, or within the first few weeks of the school year, principals are to meet with booster club presidents and the faculty advisors to these booster clubs to:

- a. Explain how the school's calendar of activities operates, who must be contacted to place events on the calendar, and when and how events are placed on the calendar.
- b. Explain school regulations regarding use of school facilities.
- c. Explain school and district regulations and procedures related to fundraising when the school day, school personnel, or high school students are involved.

- d. Explain that booster club funds and accounts are to be kept completely separate from student body accounts and are solely the responsibility of the club.
- e. Explain that school personnel are not to serve as booster club officers.
- f. Explain that school personnel are not to sign booster club checks or invoices or to do bookkeeping for the club.
- g. Indicate the types of student trips that require administration and/or Board approval. Spell out district student transportation policy.
- h. Other issues you believe to be appropriate at your school.
- i. Complete the Booster Organization Information Form
- j. Exhibits E4-E9 are sample forms of good financial practices and are recommended for booster/parent organizations.

Important Points

1. Outside Bank Accounts. A district employee is absolutely prohibited from opening an account with a bank for the purpose of receiving and disbursing money related in any way to school activities. This includes any money a teacher may have received from parents to pay for classroom related expenses. The parents should form a booster club and donate funds to the district for particular items for use in that classroom.
2. Field Trips: Money collected for field trips can be done by one of two ways. Donations collected from the students can be put into the clearing account for field trips and all expenses will be paid from this account except substitute costs. If a Booster Club wants to request donations from parents for field trips, this money needs to be donated to the district. All expenses will be paid by the district. Booster clubs should not pay for school-related field trip expenses. All requests for field trip costs must be for donations only and not a fee enabling the student to attend the event. No student shall be deprived of a school-related experience due to lack of funds.

Regulation MT. DIABLO UNIFIED SCHOOL DISTRICT

approved: April 8, 2003 Concord, California