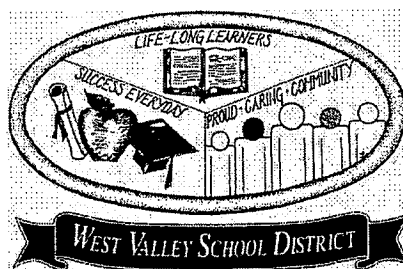


WEST VALLEY SCHOOL DISTRICT



Guidelines for Parent Organizations and Booster Clubs

Revised 2013

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DEFINITIONS

ASB

Associated Student Body (ASB) organizations are composed of students for the purpose of conducting activities on behalf of students. All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. Advisors/coaches and students must follow the procedures as set by the ASB. These procedures cover all student performances for which gate receipts or honorariums are received, all student conducted fundraisers, all collections from students for uniforms and/or t-shirts, and all collections of funds in relation to District sanctioned student activities. These fundraising activities are primarily on campus.

Booster Clubs and Parent Organizations

The most formal parent support group is the National Parent Teachers Association (PTA). The Washington State PTA publishes governance, fundraising, and financial guidance for members on its website: www.wvsd208.org

Booster and parent organizations are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students such as athletic teams, and activities. Such groups are commonly referred to as *school-connected* organizations. They are important means of connecting parents and other community members with the curricular and co-curricular activities of students and the board welcomes and encourages parental interest and participation.

Booster and parent organizations are separate from school Districts with which they are associated and are not governed by the District. However, booster and parent organizations do not have free access to schools and their students. The school District governing board and administration have, and must maintain, exclusive control and management of its public school system.

In addition, prohibits the solicitation of pupils by outside organizations on school property during school hours. Solicitation is defined as "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." A clear separation of responsibilities between the ASB and the various booster and parent organizations should be maintained.

All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. This would include all student performances for which gate receipts or honorariums are received, all student conducted fundraisers, all collections from students for uniforms, t-shirts, and all collections of funds in relation to District sanctioned student activities.

Booster/parent organizations should serve as auxiliaries to the school program and should conduct activities and fundraising events involving the primary participation of parents and other adult community members. Funds raised by booster/parent organizations are to be used to support programs; however, no student shall raise funds in order to participate in school programs and events. Booster/parent funds that are raised should be donated to the District for specific purposes, such as the purchase of specific items of equipment or to provide financial assistance to students. However, if particular items are purchased by the booster/parent organization, these items must then be donated to the school for use by the designated group in accordance with District policies and procedures. All donations must be documented and approved by the business office.

Booster/parent funds will not be co-mingled with the student body funds. The District's tax exempt status and identification numbers are not for booster/parent organization use. Booster/parent organizations are responsible for their own tax status and accounting. All booster/parent organization tax I.D. numbers must be on file with the West Valley School District Business Office.

Application for Board Approval

In order to fulfill its legal and fiduciary requirements, the school board must require school-connected organizations to submit an application (if new) or request for continuance (if previously approved). Any request for approval must include the following information:

1. The date of the application.
2. The name of the organization.
3. Bylaws, rules, and procedures under which the organization will operate.
4. The names, addresses and phone numbers of all officers.
5. A brief description of the organization's purpose.
6. A list of specific annual objectives.
7. The group's financial records shall be available for review by the District at any time.
8. The name of the bank where the group's account will be located and the names of those authorized to withdraw funds.
9. The signature of a site administrator who supports the request for authorization.
10. Desired use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future.
11. An agreement to provide evidence of liability insurance as required by law.

Authorization shall be granted for a period of one year. Requests for subsequent authorization must be presented annually for Board approval in August.

Minimum Elements of a Constitution and By-Laws

A constitution should include the following five elements:

1. Name and purpose of the organization
2. Membership
3. Executive Board or Officers
 - a. Positions and duties of each position defined
 - b. Position and term limitations
4. Method of amendments to the constitution
 - a. By who
 - 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)

The by-laws 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 qualification for office
5. Finances
 - a. Statement of internal controls,
 - b. Authorization of financial activities
 - c. Who shall approve prior to any commitment
6. Meeting schedule
 - a. For regular and special sessions
 - b. Time, manner, frequency
 - c. What constitutes a quorum
 - d. Who shall conduct meetings

Membership

Parents, community members, and staff may be members of any booster club or parent organization. The principal or designee shall maintain on-going communication with the organization.

Membership fees may be used for raising funds for specific projects for the schools, but school fees may not be a requirement of parents or students to participate in school activities.

Liability

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 booster and parent organizations to provide proof of liability insurance in the minimum amount of \$1,000,000 combined single limit with the District named as an additional insured endorsement. 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.

A District may more effectively limit its exposure by adequately supervising and monitoring the activities of a school-connected organization. The District reserves the right to require parent organizations to provide additional supervision and/or security when needed. Familiarization with applicable statutes, regulations and reporting requirements will assist the District in ensuring the proper conduct of the group's activities and therefore lessen the amount of District exposure.

Obtaining Tax Exempt Status

Booster and parent organizations are not legal components of the 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. Organizations that provide receipts to donors as a "charitable tax deductible donation" must be officially approved by IRS as a 501(c) (3) tax-exempt organizations. It is the organization's responsibility to be both knowledgeable and compliant with all state and federal laws.

Fundraising Activities

Programs, fundraisers or other activities sponsored by booster and parent organizations must be authorized and conducted according to local board policy, laws, and school rules. At the beginning of each school year, each booster and parent organization shall submit to the principal/designee a list of the fundraising events that each organization proposes to hold that year. The principal/designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program.

The following are guidelines for booster/parent organizations fundraising activities within the West Valley School District:

1. Use of the Districts' or schools' name in fundraising activities is not allowed.
2. Students shall not be involved in fund raising activities.
3. When conducting a raffle and/or gambling activity, state rules and regulations must be followed.
4. All booster funds are collected and maintained by the organization. The District's tax identification number cannot be used. No booster funds shall be kept in ASB accounts.
5. District employees are prohibited from collecting and handling booster funds.
6. District inventory, supplies, copiers, and staff time may not be used.
7. Booster funds and inventory may not be stored on District premises, unless in a separate and locked designated area (i.e. PTA closets).
8. Once the funds are donated to the District, it becomes District funds. The District has the right to use funds as donated and in accordance with state law.
9. No payments or gifts shall be made to District staff and/or students.
10. Fund raisers may not interfere or compete with District or ASB activities.
11. Parent organizations may not represent the District nor bind the District or any of its employees to third party agreements and/or transactions.

Use of School Facilities

Board Policy regulates community programs on District property. District *Use of Facility* must be submitted electronically (available on the WVSD website) and at least two weeks prior to the activity with a *Certificate of Insurance*, covering liability and property damage endorsing the District as additionally insured. Depending on the activity, Booster Clubs may need to pay for facility usage (i.e. stadium, theatre) and/or any related support personnel services (i.e. kitchen staff, custodial or security). After each event/activity, areas must be picked up.

School-Connected Food Sales

Booster and parent organizations must comply with state law as well as District policies and regulations on the sale of food on school premises. Booster and parent organizations are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, State and Federal nutritional standards, as well as the District's Wellness Policy. Additional information is available from the Office of Child Nutrition Services.

Administration and Expenditure of Funds

The treasurer's books and accounts shall be open to audit by a committee of members, one of which may be the principal of the school or his/her designated representative. Upon dissolution of the group, all funds shall be transferred to the respective school's general student body funds. The District's business office shall be advised in writing of the dissolution. Gifts to the student body of money or of approved materials may be made when approved by the principal or designee.

Purchases for Schools

1. All purchases shall be donated to the school in accordance with board approved policies and procedures.
2. Staff may make requests through their principal or designee to the booster club or parent organization for desired donations.
3. Donations may be made in cash to allow the purchasing department to buy items that are in line with District's purchasing guidelines and statutory laws.
4. The maintenance department must be consulted, prior to purchase, on all items requiring installation. The business office must be consulted on purchase of items requiring a maintenance contract.
5. Capital improvements, equipment (over \$5,000), and uniforms may only be purchased with the prior approval of the principal and District's business office. These purchases must be processed through the District purchasing department to ensure compliance with statutory laws. Organizations "donate" the funds to the District for purchase of such capital outlay items.

Support Personnel

Parent or booster clubs may not hire staff to perform services for the District. If a booster or parent organization wishes to pay for additional and/or extra-curricular services, the person to provide the services must be hired through the District's Human Resources Department. The booster or parent organization will deposit such funds into a District account for the proposed expenses. The funds must be sufficient to pay for the actual services plus and benefits due the employee.

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. Among the documents that should be retained by the organization are:

1. Cash receipts
2. Cash disbursements and general ledger
3. Bank records
4. Income tax returns
5. Minutes of meetings as defined by the organization by-laws

It is recommended that the organization obtain a safety deposit box or a similar storage facility to ensure security of important documents.

Limit of Liability

1. School personnel shall not manage booster clubs.
2. The use of the District's or schools' name by a booster or parent organization is prohibited.
3. The District or schools should not cause others to believe it is in charge or has any responsibility for a booster or parent organization.
4. The booster or parent organization is not authorized to act as an agent or represent itself as an agent of the school or District.
5. The booster or parent organizations may not use District or school letterhead and/or resources for carrying out its business.