



The mission of the Spartan Boosters is to support athletics at Sumner High School by promoting positive parent and community involvement.

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PURPLEANDGOLDSPARTANS.COM

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MISSION

In a determination letter issued in October of 1993 Spartan Boosters was recognized by the Internal Revenue Service as exempt under section 501 (c)(3) nonprofit public benefit corporation and operates as a “school connected organization”.

Because the Spartan Boosters are not an organization described in Section 170(c) of the Code, donors may not deduct contributions made to us. We should advise all contributors to this effect.

The Spartan Boosters exists for the purpose of promoting opportunities for all student athletes at Sumner High School as well as promoting positive parent and community involvement for all students of Sumner High School.

The Spartan Boosters works to achieve this, through active participation of as many parents and supports as possible in Spartan Booster activities and, working closely with the administration, athletic director and coaches of Sumner High School as follows:

- To raise funds to assist all athletic teams at Sumner High School to foster and promote goodwill and fraternal spirit to support, promote and maintain high standards of integrity, and good sportsmanship.
- To promote and encourage student, and parent/guardian participation in all school activities either as an active participant or as a volunteer.
- To promote and encourage attendance in all school activities by the parents, students, friends, and faculty and staff of Sumner High School.
- To provide additional funding to the athletic teams where the ASB and the School District Falls short.
- Through fund raising activities purchase supplies, equipment, and/or capital items beyond what the school athletic budget provides.

GENERAL INFORMATION

About ASB's

Associated Student Body (ASB) organizations are composed of students for the purpose of conducting activities on behalf of students. The purpose of an ASB organization is to conduct activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the school officials. As such, ASB groups have been given the authority to conduct fundraisers and to spend money for the benefit 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 and the District. These procedures cover all student activities, performances for which gate receipts or honorariums are received, student conducted fundraisers, collections from students for uniforms and/or T-shirts, and collections in relation to District sanctioned student trips.

About Booster Clubs

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, debate teams, and musical groups. Such groups are commonly referred to as **school-connected organizations**. They are an 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 Education Code. However, booster and parent organizations do not have free access to schools and their students. The School Board and administration have, and must maintain, exclusive control and management of its public school system.

In addition, the School District 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 must be maintained.

All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. Booster and 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 or parent organizations are to be used to support programs; however, no student will be required to raise funds in order to participate in school or Spartan Boosters programs and events.

ROLE OF SPARTAN BOOSTERS

Spartan Boosters was organized to function in a way consistent with the Sumner School District's philosophy and objectives, within adopted Board policies, and in accordance with this policy and procedures manual. We are voluntary and provide unified support for activities at the school. We encourage involvement by all parents of students participating in athletics at Sumner High School.

Spartan Boosters was formed to promote the athletic programs within Sumner High School. Students enrich their education and expand their horizons when they participate in school activities and programs. Even though the Spartan Boosters work very closely with the school and/or District, it is a separate entity.

Fundraisers are held to raise money for supplies, equipment or team activities that promote the mission of this organization. The main principle of funding by a U.S. IRS 501(c)(3) nonprofit is that the booster club may not discriminate against students on the basis of their family's membership in or funding to the club, or the family's fundraising or time put into club activities.

The Head Coach of a team serves as the liaison between the Spartan Boosters and the District, under the supervision of the Principal and Athletic Director. The coach is responsible for determining the various activities and trips in which the team will participate with the approval of the Principal.

Spartan Boosters is responsible for supporting the athletic teams. Support may be as simple as providing fan support at games or events or as complex as raising money for a competition. The boosters work through the Coach to provide assistance for the planned activities of the team. The Spartan Boosters decides the type and amount of assistance they will provide; however, the Spartan Boosters do not have the authority to decide the activities in which the team(s) will participate. The parents and the Spartan Boosters may provide suggestions about particular activities; however, the coach has the final decision.

Relationship with District Personnel

The Spartan Boosters must not be used to attempt to influence the sponsor's, principals 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.

Purchases for Teams/School

Booster clubs by nature are designed to assist the school and/or ASB, and such assistance may come in the form of donations of supplies, equipment and transportation. Donations to the school shall be processed in accordance with Executive Board approved policies and procedures. Donations to the ASB or an ASB team account may be accepted or approved by the ASB's student council. Donations to Sumner High School or the District may be accepted/approved by the School District.

When the Spartan Boosters wish to give the ASB or team money for supplies or equipment, they will donate the funds. In making the donation, they 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. When supplies or equipment is 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.

Exception: Only in exceptional circumstances and with Executive Board approval shall the Spartan Boosters make purchases for a team, the school or district of supplies or equipment. Items purchased will then be donated to the school and becomes the property of the school and District. Purchasing or donating funds for the purchase of team uniforms requires the prior approval of the school principal or Athletic Director.

Spartan Boosters may also donate funds to the ASB or the school for transporting students to events. The District's Business Services office will bill the Spartan Boosters for the cost of the transportation. In no event will Spartan Boosters be permitted to contract for transportation by an outside agency.

Title IX is a federal law enacted in 1972, which protects individuals in education programs or activities from discrimination based on sex. It states that "No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance."

Title IX, which is promulgated by the U.S. Department of Education, applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, collectively, receive comparable levels of service, facilities, supplies, etc.

Since funding and activities by the Spartan Boosters may be included in the analysis of the District's compliance with Title IX, Spartan Boosters should have an awareness of the law and the District's requirement for compliance.

The following guidelines apply to all activities of the Spartan Boosters. If a question should arise please address it to the Executive Board for clarification.

- Spartan Boosters members are expected to follow the same standards of conduct as District employees when chaperoning, sponsoring, or attending student activities.
- All activities, in which a student group participates, travel or otherwise, will be approved in advance by the sponsor and the school principal. At such activities, the sponsor shall have full authority at all times, except as instructed by the principal or designee.
- Spartan Boosters 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 office must be extended an invitation to the meeting.
- All assets or improvements donated to Sumner High School, become the property of the Sumner School District and under the sole and absolute control of the District.
- Participation in any activity or travel associated with booster activities is a privilege and not a right for all involved. All student and district employee travel will be under the auspices of the school and all participants will be approved by the principal.
- No cash will be given to any school employee to use at his or her discretion.
- The purchase or consumption of alcoholic beverages while on school property or at any school sanctioned event is prohibited.
- The purchase or consumption of alcoholic beverages in the presence of students at any school or Spartan Boosters sanctioned event is prohibited.
- Spartan Boosters will not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program or campus without the approval from the school principal. (*See Section on Hiring Support Personnel*).

Purchases for Spartan Boosters

Though Spartan Boosters makes purchases for schools through a donation of funds to the ASB, this purchasing mechanism is limited to purchases for schools. Purchases for the Spartan Boosters will be processed as disbursements directly from funds of the organization. This includes purchases of supplies or equipment as it relates to the day to day operation, as well as purchases necessary to conduct a fundraiser. As an example, if a team wanted to sell team merchandise, they would purchase the items to be sold from booster funds. The profit, along with profits from other fundraisers would then be donated to the ASB to carry out specific activities and/or purchases.

Spartan Boosters are not eligible for the same special or discounted pricing as received or negotiated by the School District. The Spartan Boosters cannot make purchases under a District contract. The Spartan Boosters may however negotiate their own pricing or contracts from vendors of their choice. Items necessary for a fundraiser may not be purchased through the ASB, even if the Spartan Boosters provides the funding for the purchase. This would be considered comingling of funds and is strictly prohibited.

STRUCTURE OF SPARTAN BOOSTERS

Membership

Membership in the Spartan Boosters is open to all parents, guardians or other persons with a child presently or previously enrolled or attended Sumner High School. Such members are considered **non-voting members** of the organization. The Head Coaches, Principal, Assistant Principal, Sumner High School Athletic Director and District Athletic Director shall be non-voting, advisory members of the organization.

Team Representatives

The head coach of each sport at Sumner High School may ask an adult member of the Spartan Boosters to become the **Team Representative** for the team. Adult members may also volunteer to take on the position. The Team Representative for each sport shall be a member of the Executive Board of the Spartan Boosters and are considered **voting members** of the organization.

After the head coach selects a Team Representative he/she shall complete and submit the Appointment of Team Representative form (attached Exhibit A) to the Executive Board.

*(NOTE: **Senior Parents.** Teams can dramatically reduce the learning curve for volunteers by establishing the framework whereby the team representatives are made up of junior or underclass parents. Allowing the senior parents to step aside at a time when their focus is most needed in supporting their athlete's next step into college, scholarships and grad night activities. This move will help to provide incoming team representatives with mentors and existing support channels.)*

Team Representatives are the heart of the Spartan Boosters. Working directly with the coaching staff to collectively plan and organize the various activities of the sport and coordinated the efforts of the sport's parent group with that of the Spartan Boosters as a whole.

- Team representatives may not represent for more than one sport per school year.
- Elected officers of the Spartan Boosters may not be a team representative.
- Team representatives are not necessarily responsible for being the only persons from the team who participate in Spartan Boosters activities. Their responsibility is to ensure that, when needed, they can provide the Spartan Boosters with volunteer parents and athletes from their sport to carry out the projects of the organization.
- Team representatives work with the coach to determine the teams needs for that year and submit the budget to the Executive Board for approval. *(See attached Exhibit B)*
- Once the team budget has been approved by the Executive Board, planning for fundraising activities, if needed, may begin. Once an activity has been decided a Fundraising Application must be submitted to the Executive Board for approval before proceeding with planning the activity. *(See attached Exhibit C)*
- Once approved the team representative may begin working on fundraising activities within the policies and procedures set forth in this manual and school district policies and procedures.

- Only a member of the Executive Board can sign contracts or any other legal binding document in the name of Spartan Boosters. (*Note: Team Representatives are members of the Executive Board*).
- At an Executive Board meeting prior to the activity the Team Representative shall submit copies of all contracts, insurance certificates, licenses, permits, W-9's etc. that may be required.
- The Executive Board reserves the right to cancel any fundraising activity for failure to follow the policies and procedures set forth in this manual or any activity that the Executive Board feels puts the Spartan Boosters at risk or in a liable situation.
- Within in 14 days of the completion of the fundraising activity the Team Representative will submit to the Executive Board a financial report showing the income, expenses, donations, etc. from the fundraising activity. **No reimbursements or expenses will be paid until the financial report has been submitted.**

Elected Officers

- President
- One or more Vice President(s)
- Secretary
- Treasurer
- One or more Activities Manager(s)

Elected officers may not be a team representative.

Executive Board

The affairs of the Spartan Boosters shall be directed by the Executive Board composed of:

- Elected Officers
- Team Representative from each sport at Sumner High School

The affairs, activities and operation of the organization shall be managed by the Executive Board. The Executive Board shall transact the necessary business of the Spartan Boosters as stipulated in the By-Laws and the policies and procedures set forth in this manual.

The Executive Board has the right to:

- Revise and/or make necessary changes to any of the policies and procedures set forth in the manual at any time they deem it necessary.
- Cancel any fundraising activity if they deem the Spartan Boosters is being misrepresented, put into a possible liable situation, or the policies and procedures set for the in this manual are not followed. In this situation, any deposits or monies already spent will be at the sole loss of that team.
- Revoke a teams' privilege to fund raise in the name of Spartan Boosters for the remaining school year for failure to comply with the policies and procedures set forth in this manual and/or anytime the Executive Board deems that the Spartan Boosters are being put into a possible liable situation or misrepresented.
- Donate any funds in a teams' account to the teams' ASB account for any reason.

Meetings: The Executive Board shall meet on the first Wednesday of each month to approve team activities and conduct the affairs of the organization. The Executive Board is required to hold a minimum of ten (10) meetings per calendar year.

OPERATING POLICIES

Hiring of Support Personnel

The Sumner School Districts policy regarding hiring of support personnel reads as follows:

“Boosters may choose from one of several options for adding more paid adult support to a program:

- a. Pay for an "Extra" coach in accordance of the Sumner Education Association Collective Bargaining Agreement (Article 26).

26.1 Extra coaches may be hired if funding is provided from donations or fundraising efforts from the team/parent group for that particular sport and deposited with the District two (2) weeks prior to the first day of turnout for the season.

26.2 Extra coaches will be paid at fifty percent (50%) of the head coach stipend for the sport, Step 1. Extra coaches are not eligible for extended season pay.

26.3 Extra Coaching assignments will not be renewed beyond the end of each season.

Donations to pay for an extra coach are made by submitting a check payable to Sumner School District along with a letter from the Booster Club stating the purpose of the donation to the Business Services department. The school district is responsible for hiring qualified staff, training staff and evaluating staff.

- b. For temporary consultants (like choreographers, accompanists, speed coaches, etc.), booster groups must negotiate the fees, as these additional services are not District funded. If services are obtained, it would be through a contractual agreement with the boosters. Interaction with our students would require 100% supervision by our paid staff or approved volunteers.
- c. Booster groups could organize a camp, clinic, etc. and hire an outside organization to run the camp. The Booster group would be required to book the camp or clinic through the Facility Scheduling Department, and follow the Sumner School District policies, procedures and requirements, including the requirements of submitting a facility scheduling request form and registering a certificate of liability insurance. The Boosters group would be responsible for supervision, administration and management of the events.
- d. Booster clubs could hire the Recreation Department to manage an event for students. The Recreation Department would be responsible for all of the

supervision, administration and management of the events. The Recreation Department provides their services for a fee, or percent of the revenue.

- e. Outside organizations may book their own camps or clinics through the Facility Scheduling Department, and follow the Sumner School District policies, procedures and requirements, including the requirements of submitting a facility scheduling request form and registering a certificate of liability insurance.

Funding to provide additional support personnel requires the approval from the Executive Board, school principal, Human Resources and District Business Services Director. Upon approval the Spartan Boosters would issue a check, along with a letter clearly stating what the donation is intended for, and deliver it to the Office Manager at Sumner High School. The funds must be sufficient to pay for the actual services plus any benefits due the employee.

Use of School Facilities

The school principal or designee must approve on-campus activities, including meeting times, places, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, or district policies. These will take precedence over Spartan Boosters activities.

A district **Facilities Use Form** should be submitted to the District Athletic Director generally one month before the intended activity to reserve a date/time to use school facilities. The signature of both the team representative and an elected officer is required on all facility use forms.

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

Gifts and Awards

Student Gifts and Awards – It is the policy of the Spartan Boosters to allow funds to be used for purchase of awards/gifts for a designated group of student athletes (ie. Entire team, Seniors, Varsity, etc.) These funds may be used toward spirit wear, senior awards, balloons, flowers, etc. as designated in the approved budget. Gifts should not exceed \$250 per player, per sport. Note:- Letters are customarily provided by the School Athletic Department at the end of the season. The team representative should include this amount in the budget submitted to the Executive Board for approval.

Coaches Gifts– In accordance with the Sumner School District policy district employees are not allowed to accept gifts valuing more than \$50 per school year. It is the policy of the Spartan Boosters to **not allow** funds to be used for those gifts for coaches, contract coaches or school district employees’. Doing so may be conceived as payment and is expressly forbidden.

Coaches Gear – SSD policy state that *“Coaching gear may be donated to the program, not to an individual. Gear will be inventoried, checked out seasonally, checked back in at the end of the season, and maintained in the school inventory”*.

Senior Awards – It is the policy of the Spartan Boosters to **allow** funds to be donated to a teams’ ASB fundraising account for the purchase of gifts for senior athletes. The school can best

determine how to make the purchases and provide the gifts without violating any district or collegiate regulations.

The Team Chairperson should include in their budget submitted to the Executive Board for approval.

Other Senior Celebrations – It is the policy of the Spartan Boosters to **allow** funds (not to exceed \$25 per individual, per sport season) to be used for purchasing celebratory items such as balloons & roses, to honor or otherwise celebrate a senior athlete during a “senior night” type celebration. The Team Chairperson should include in their budget submitted to the Executive Board for approval.

Scholarships – It is the policy of the Spartan Boosters to **allow** funds to be used or donated for the purpose of paying for camps, clinics or athletic participations fees for individual student athletes. These scholarships are awarded on a case by case basis at the discretion of, and agreed to by both the Head Coach and Team Representative. Scholarship funds should **not** be used for purchasing of clothing/spirit pack type items.

The Team Representative should include in their budget submitted to the Executive Board for approval.

Other Gifts

- It is the policy of the Spartan Boosters to **allow** funds to be used to thank or otherwise show gratitude or condolence to individuals or business. Such gifts shall not exceed \$50. The Team Representative should include in their budget submitted to the Executive Board for approval.
- It is the policy of the Spartan Boosters to **not allow** gifts of cash or gift certificates purchased for an establishment that sells or serves alcoholic beverages. *(Just to clarify, most stores and restaurants sell alcoholic beverages. Spartan Boosters does not allow gift certificates be given to places that sell alcoholic beverages for liability reasons.)*

FUNDRAISING

Fundraisers or other activities sponsored by Spartan Boosters must be authorized and conducted according to the policies and procedures set forth in this manual, laws, and school district rules. Prior to the start of the school year the Executive Board shall prepare a budget for organization and submit to the principal/designee a list of the fundraising events that each team 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. No fundraising activities can begin until the Executive Board obtains approval from the principal or designee.

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

1. Use of the Districts'/schools' name in fundraising activities should be approved by the principal/designee and will comply with district policies and state law.
2. Students shall not be involved in fundraising activities except as volunteers for the booster organization. 80/20 rule applies (80% of the activity must involve adult members and only 20% can involve students).
3. All booster funds are collected and maintained by the organization. The District's tax identification number cannot and will not be used. No booster funds shall be kept in ASB accounts.
4. No coercion should be exercised in fundraising activities and no student or coach 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. It is the policy of the Spartan Boosters that funds received from fundraising activities are used to benefit athletics at Sumner High School in an appropriate way.

Fundraising projects for the Spartan Boosters shall be:

- For a specific purpose, as identified in the current approved budget and **not just for the sake of raising money.**
- **All fundraising activities require the approval of the Executive Board prior to the commencement of the activity.**
- **Funds raised should be spent or donated in the school year in which they were raised.**
- In connection with the established goals and philosophies of the Spartan Boosters as well as Sumner School District guidelines.

ASB ACTIVITIES

Generally the Spartan Boosters follows the 80/20 rule with regards to whether a fund raising activity can be a booster activity or if it should be an ASB activity. 80% of the activity must involve adult member of the Spartan Boosters and only 20% can involve the students. The students are not allowed sell or solicit funds on behalf of the Spartan Boosters.

The following are examples of ASB activities:

- Car Washes
- Sales in which students go door to door.
- Sales in which orders for products are taken.
- Any IFA (Individual Fundraising Account). An individual fundraising account is any method by which credit is given to an individual or family for all, or a portion, of the funds raised by the individual or family. If Spartan Boosters allowed this type of activity it could jeopardize its tax-exempt status.
- Regular season contests and tournaments are ASB events. Individual school programs may conduct ASB fundraising activities for their individual sport at these events, as long as the necessary ASB approvals are obtained in advance.
- Spirit Packs/Team Gear (any activity that requires the reimbursement of funds by a student or family shall be considered an ASB activity).
- All concessions at regular season contests and tournaments will be sponsored by ASB, or the Sumner School District.

Food Sales

Spartan Boosters will comply with state law as well as district policies and regulations on the sale of food on or off the school premises. Spartan Boosters members are encouraged to review and become knowledgeable of all applicable laws including county food handling requirements, State and Federal nutritional standards, as well as the District's Wellness Policy.

Public events such as auctions where food is included, dinners and even hot dogs sold to the public require a Temporary Food Establishment Permit from the Tacoma-Pierce Health Department and require all individuals handling or serving food to possess a Food Worker Card.

Tacoma-Pierce Health Department (<http://www.tpchd.org>)

Temporary Food Establishment Permits require application 14 days prior to the event.

Fee varies depending on the risk factors of the food being served.

Food Worker Card requires a class and test be taken.

Both can be done completed online for a fee of \$10

Raffles

Raffles are considered a gambling event and according to the Washington State Gambling commission non-profit organizations are qualified to hold raffles. While it is not permissible for school districts, individual schools or ASB's to conduct raffles, non-profit groups such as Spartan Boosters, are allowed to conduct raffles.

Spartan Boosters is allowed to conduct **two unlicensed raffles** to the public each year, so long as the **combined** gross revenue from the two raffles **does not exceed \$5,000** in a calendar year. To exceed this limit, a raffle license would need to be applied for.

If a team wishes to conduct a raffle they must submit a fundraising application form to the Executive Board for review and approval. The Executive Board will be able to tell the team representatives whether or not the limit for unlicensed raffles has been met.

To apply for a raffle license go to the Washington State Gambling Commission web site at www.wsgc.wa.gov License must be submitted at least 90 days before proposed event. Fees vary depending on the volume of predicted proceeds.

Whether you are conducting a licensed or unlicensed raffle all Washington State gambling rules for conducting raffles will be strictly followed. Visit their website(s) for more information. This includes recording keeping and records retention.

If items to be raffled are donated, the team representative is required to submit to the Executive Board the name of the individual or company that made the donation, a brief description of the item donated, and the value of each item (*see section on Receiving Donation*). The item must be donated and in the possession of the team representative prior to the commencement of selling the raffle tickets.

RAFFLING ALCOHOL – requires a special permit from the Washington State Liquor Control Board (<http://liq.wa.gov/>) Fee per event is \$10

Auctions

Auctions are not considered gambling and therefore do not require any special permits or licenses.

If item(s) to be auctioned are donated, the team representative is required to submit to the Executive Board the name of the individual or company that made the donation, a brief description of the item donated, and the value of each item (*see section on Receiving Donation*).

If specific auction item(s) are used to promote or advertise the event the item(s) must be donated and in the possession of the team representative prior to the commencement, promoting or advertising the event.

Note: if you plan on serving food or alcohol at your auction you must obtain the proper permits/licenses. The use or distribution of Alcohol on school premises is prohibited.

Alcohol

A **Banquet Permit** is a permit you apply for that allows the service and consumption of liquor at a private, invitation-only banquet or gathering held in a public place or business.

- The event may not be open or advertised to the public and liquor must be free of charge.
- No separate or additional charge may be made for liquor, and donations cannot be accepted.
- Application is available online www.liq.wa.gov
- The cost for a Banquet Permit is \$10
- Submit your application and fee 30 days before the event to the Washington State Liquor Control Board.

A **Special Occasion License** allows a bona fide nonprofit organization to sell liquor at a specific time, date and place. Examples of events include fundraising dinners, gala, events, auctions and wine tastings.

- Cost: \$60 per day, per location
- Applications available online www.liq.wa.gov
- Submit your application and fee 45 days before the event to the Washington State Liquor Control Board
- Allows sales of spirits, beer and wine by individual serving for on-premises consumption
- The local authority (i.e. mayor or county executive) will be notified of your application and have the opportunity to weigh in on the application
- Organizations are limited to 12 single-day events per calendar year
- Special occasion licensees may not advertise or sell alcohol below cost
- You may purchase spirits from a domestic (in-state) Spirits Distributor, Spirits Retailer licensee, Craft Distillery, or Distillery. You may also purchase spirits from a U.S. distillery holding a Spirits Out-of-State Certificate of Approval (COA) with Washington to ship spirits directly to licensed retailers. Beer or wine may be purchased wholesale or retail.
- You may NOT accept donations of spirits and may not purchase spirits from private parties.

Alcohol Policies of the Spartan Boosters:

- Minors are not allowed at any event that is sponsored by the Spartan Boosters where alcohol is being served.
- The purchase or consumption of alcoholic beverages while on school property or at any school sanctioned event is prohibited.
- The purchase or consumption of alcoholic beverages in the presence of minors at any school or Spartan Boosters sanctioned event is prohibited.
- In order to reduce our liability exposure the Spartan Boosters require that any sponsored event where alcohol is being served that licensed bartenders be hired.
 - A copy of their license must be obtained prior to the event.
 - Bartenders must be paid a reasonable salary.
 - If an individual salary is to exceed \$600 an IRS form W-9 must be obtained.

- Money should not be used to purchase alcoholic beverages from hired bartenders. Drink tickets can be sold separately.
- Serve food! Adequate amounts of food slow down the effects of alcohol.
- Stop serving drinks early.
- Offer non-alcoholic drinks for free.
- Must have a written policy for handling intoxicated guests. This can be touchy and must be handled tactfully. An intoxicated VIP may prove to be a challenge. The team representative must submit a written policy at the scheduled Executive Board meeting prior to the event.
- It is strongly suggested that off duty police officers be hired to act as bouncers or members can be designated for this task. Please be sure to meet before the event to go over the plan for handling intoxicated guests.
- All organizing members should be given a list of taxi cab phone numbers. It is not required but strongly suggested that taxi cab phone numbers be passed out to all guests encouraging them to call a cab service if they feel like they shouldn't drive.
- All organizing members working the event are considered employees and are strictly prohibited to consume alcohol during the event.
- All leftover, unopened alcohol shall be returned to the retailer for a refund and funds deposited in the account of the Spartan Boosters within 14 days of the event.

Sumner School District Policy regarding alcoholic beverages on school property.

"The use or distribution of Alcohol on school premises or as part of any school activity is prohibited (SSD Board policy 5201)."

Please remind booster/parent/community groups - **this includes unopened alcoholic beverages that may be a part of a fundraising basket, prize or auction item. Unopened alcoholic beverages may not be brought on school property.** An alternative would be to include a placard/certificate listing a description of the item (label, wine maker, vineyard, vintage, description, etc.) and placed appropriately in the basket, prize certificate, etc. The exchange of the placard/certificate for the item would need to take place off of school property. It is critically important that we follow Board Policy on this sensitive issue.

Athletic Competitions

Fundraising activities in which athletic competition is to be conducted (ie. camps, clinics, tournaments) shall require the purchase of special event insurance to cover just this event. For more information and pricing on this type of insurance coverage go to www.theeventhelper.com

Receiving Donations

Even though the Spartan Boosters is a recognized non-profit 501(c)(3) organization by the IRS it is not an organization described in Section 170(c) of the Code and **donors may not deduct contributions made to us.** We should advise all contributors to this effect.

Spartan Boosters is required by the IRS to report all donations received whether they are cash donations or donations of items to be used to further raise funds.

Donated items may include; concessions supplies, auction or raffle items. Donated items that do not need to be reported may include items donated for non-fundraising activities such as team dinners or BBQ's.

Within 14 days of the conclusion of any fundraising activity the team representative must submit to the Executive Board a list of all donated items. This list should include the name of the individual or company that made the donation, a brief description of the item donated, and the value of each item.

Receiving Payments

From time to time during the course of fund raising activities Spartan Boosters request payments from individuals or businesses to be mailed. Any and all such payments should be mailed directly to the Spartan Boosters and never mailed to an individual member or to Sumner High School.

FINANCES

Mail

The mailing address for the Spartan Boosters is as follows. All invoices and payments being mailed to the Spartan Boosters shall be mailed to this address and should not be mailed to Sumner High School or to a booster member's personal residence.

Spartan Boosters
Attn: Your Team
15127 Main Street E, Suite #104, PMB #311
Sumner, WA 98390

When mail is received the team representative will be notified immediately.

Budgets *(Due in May)*

Team Representatives will work with the coaches to determine the annual needs of the team. A budget for the upcoming school-year will be developed and submitted to the executive board for review and approval at the May Executive Board meeting in the year prior. Once approved the budgeted expenditures shall be considered approved and will be allowed to be disbursed provided the team has the funds available in their account.

Budget monitoring is 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 realistic or if the planned goals will not be met because of lower than projected revenue or higher than projected expenses the team representative should submit a revised budget to the Executive Board for approval. Whenever any significant changes in the estimated revenues occur or any increases in expenses are expected, the team representative should also revise their budget. A good rule of thumb to use for significant change is a variance of 10 percent or more.

Money Handling Procedures

The team representative will work with the Spartan Boosters Treasurer to insure that both the Booster records and the team records reconcile. The team representative is responsible to ensure that all members handling booster club money understands and abides by the cash handling procedures as set forth in this manual.

- Don't be your own cashier. If you would like to make a purchase, have someone else take in the cash or check for you.
- Receipts can be issued for cash transactions at a customer's request. Each team representative is to provide their own receipt.

- Always have two people involved with cash transactions. Two people should sit together to sell tickets or products and two people should count the money at the end of the event. If you only have one person to work an event, there should be **NO CASH SALES**.
- An inventory should be taken before and after an event and compared with the cash taken in. The team representative is responsible for tracking inventory.
- At the conclusion of each day of the event, a cash received slip should be filled out. (*See attached Exhibit E for a **Cash Received Slip***). The two people counting the money should sign the slip. The form should itemize the fund sources (example: t-shirts event sales) as well as cash vs. checks.
- The deposit should then be sealed 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 currency received was not correct.
- Once the deposit is made the Cash Received Slip should be attached to the Deposit Receipt form and turned into the Spartan Booster Treasurer.

Deposits

The team representative is responsible for making all deposits for the team.

- Checks being deposited should be made payable to “**Spartan Boosters**”.
- A deposit slip for the Spartan Booster checking account can be located in the Treasurer’s folder in the AD office.
- The team representative shall make a note on the deposit slip indicating the team in which the deposit is being made for.
- The team representative shall make the deposit to the Spartan Booster checking account at Bank of America no later than 48 hours post event or receiving the funds.
- For ongoing fundraising activities (collecting over period of days or weeks) a deposit must be made once \$250 has been collected. Funds should never be held onto for more than 48 hours or in amounts exceeding \$250.
- Once deposited the bank deposit receipt should be attached to the **Deposit Receipt Form** (*see attached Exhibit D*) and left in the Treasurer’s folder in the AD office **within two** business days after the deposit was made.
- If cash was deposited be sure to attach the completed Cash Received Slip.

Note: Deposits made with no receipt turned in will go into the General, Unclaimed Deposits account until claimed. If not claimed by a team within 3 months the funds will go directly into the general fund and will no longer be available to a team.

Disbursements (*aka Check Requests*)

At the outset of the school-year, the Team Representative worked with the coach to prepare a budget of anticipated expenditures. Prior to any disbursement, the request to expend funds will be compared with the approved budgeted expenditures.

Disbursements outside the scope of the budget that exceed the approved budget will require a vote by the Executive Board.

To request a disbursement of funds the team representative will complete a **Check Request Form** (see attached Exhibit F) and attach the appropriate supporting documentation (invoices, receipts).

At no time shall a disbursement be made without the either the appropriate supporting documentation or a clear description of the expenditure.

Sales Tax:

Spartan Boosters are not exempt from paying sales tax. Although we are a non-profit organization we are required to pay sales tax on all purchases. **Check requests with invoices or receipts in which sales tax has not been charged or paid will not be paid until a corrected invoice or receipt has been obtained.**

- The team representative shall submit the Check Request to the Spartan Booster Treasurer by dropping it off in the Treasurer's folder in the AD office.
- The Treasurer shall pick up items in his/her folder each Wednesday and if the expenditure was a budgeted approved expense, will leave a check for the team representative to pick up on Thursday.
- If the expenditure was not budgeted for or an approved expense the Treasurer will bring the request to a vote at the next scheduled Executive Board meeting.

Reimbursements to Individuals:

- Whenever possible a check from Spartan Boosters is the preferred method of payment for any expenditure. Reimbursement to an individual should be the exception and not standard procedure and will always require a receipt.
- District Employees and Coaches **can be** reimbursed for expenses so long as the expense was included in an approved budget or approved by the Executive Board. A receipt for the expenditure must be submitted with the Check Request form. (ie. Travel expenses, subscriptions, etc.)

Paying individuals for services:

In some cases teams may wish to pay an individual for services performed. (ie. preparing stats, supervising off-season training, etc.) The Spartan Boosters can pay these individuals for services as long as they are not paid to coach any team in the SSD. **The amount paid to any individual for services cannot exceed \$599 per calendar year.**

Payment for services to following individuals requires the approval of the SHS Athletic Director. Payment **CAN NOT** be for Coaching. The amount of the payment to these individuals **cannot** exceed \$599 in the current calendar year.

Companies providing services: The Spartan Boosters can pay these companies for services as long as they are not paid to coach any team in the SSD. **The amount paid to a company for services can exceed \$600 per calendar year.**

Volunteer Coach/District Employee

- If the payee is a volunteer coach for any team at SHS during the current school year or is a District Employee, the Spartan Boosters **CAN** pay the individual for their services so long as the individual is **NOT being paid for coaching**. (ie. Master of Cermonies at a fundraising event, Motivational Speaker, preparing stats, supervising off-season training, etc.)

Paid Coach

- If the payee **is paid** to coach any team at SHS during the current school year the Spartan Boosters will **NOT** pay the individual for their services directly. Payment to these individuals may be conceived as additional monies to coach and is strictly forbidden. (See hiring of support personnel).

EXHIBIT A – Appointment of Team Rep

Date: _____

Team Name: _____

Coach: _____

Email Address: _____

Phone: _____

The following Spartan Booster members have been appointed Team Representatives.

_____ Tel: _____

Email: _____

_____ Tel: _____

Email: _____

_____ Tel: _____

Email: _____

By signing below you each acknowledge receiving a copy of the Policies and Procedures Manual of the Spartan Boosters and agree to abide by and represent the team and the Spartan Boosters according to said manual.

We understand that failure to follow the Policies and Procedures of the Spartan Boosters may result in the teams' privileges to fund raise may be revoked by the Executive Board for up to two (2) years.

Signatures

Coach: _____

Team Representatives: _____

EXHIBIT B – Team Budget

*** Form coming soon ***

Spartan Boosters

Fundraising Application

Team/Group: _____

Proposed Activity: _____

Description of Activity: _____

Date of Activity: _____ Time: _____

Location of Activity: _____

Proposed of Activity *(describe specifically what the funds raised will be used for)*: _____

Will student athletes be attending or participating in this activity? YES NO

If YES, please describe their involvement: _____

Team Booster Parent Responsible for this activity: _____

Phone: _____ Email Address: _____

I will supervise and take responsibility for the above activity and will adhere to all the expectations for fundraising outlined on the back of this form.

***Spartan Boosters Officers Use Only ***

Date Received: _____ Date Reviewed: _____

APPROVED or DENIED

EXHIBIT D – Deposit Receipt

Deposit made by: _____

Team/Account: _____

Deposit Date: _____

Proceeds from (please be specific):

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Deposit	\$ _____

(attach Bank deposit receipt below)

EXHIBIT E – Cash Received Form

TEAM	DATE
------	------

DEMOMINATION	QTY	AMOUNT
BILLS		
\$100		
\$50		
\$20		
\$10		
\$5		
\$1		
TOTAL		

COINS		
\$1		
\$0.50		
\$0.25		
\$0.10		
\$0.05		
\$0.01		
TOTAL		
GRAND TOTAL		

COUNTED BY:	DATE
WITNESS:	DATE

EXHIBIT F - Check Request

Spartan Boosters

Check Request Form

Date _____

Check Payable to: _____

Description	Invoice #	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Note:

- ♦ All purchases **MUST** include sales tax.
- ♦ Receipts for reimbursement **MUST** be attached.
- ♦ Invoices **MUST** be attached and be addressed to Spartan Boosters and NOT SHS.

TOTAL _____

Requested by: _____

Phone: _____ Email: _____

Team Account: _____

Approved by: _____ (Team Booster Rep)

Checks are written each Wednesday and can be picked up in the Athletics Office.

The person requesting the check is responsible for mailing is necessary.

***** Treasurer's Use Only *****

Date Paid _____

Check Number _____

EXHIBIT G - Support Personnel Stipends

Appendix A

Sumner School District Extra Curricular Coach Salary Schedule 2016-2017 School Year

Sport	Step	High School	High School	Middle School	Middle School
		Head Coach	Assistant Coach	Head Coach	Assistant
			75% of HS Head	62% of HS Head	75% of MS Head
FOOTBALL	1	\$6,001	\$4,501	\$3,721	\$2,791
	2	\$6,481	\$4,861	\$4,019	\$3,014
	3	\$7,000	\$5,250	\$4,340	\$3,255
BASKETBALL - Boys/Girls WRESTLING	1	\$5,401	\$4,051	\$3,349	\$2,512
	2	\$5,833	\$4,375	\$3,617	\$2,713
	3	\$6,300	\$4,725	\$3,906	\$2,930
BASEBALL FASTPITCH SOCCER - Boys/Girls @ HS, Girls only MS TRACK - Boys/Girls VOLLEYBALL	1	\$4,821	\$3,466	\$2,865	\$2,149
	2	\$4,991	\$3,743	\$3,094	\$2,321
	3	\$5,390	\$4,043	\$3,344	\$2,508
GYMNASTICS SWIMMING - Boys/Girls	1	\$4,821	\$3,466		
	2	\$4,991	\$3,743		
	3	\$5,390	\$4,043		
CROSS COUNTRY GOLF TENNIS - Boys/Girls	1	\$3,801	\$2,701		
	2	\$3,869	\$2,917		
	3	\$4,200	\$3,150		

Revised 10/16