

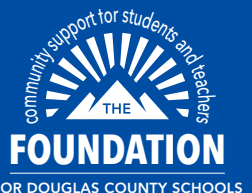
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BOOSTER CLUB POLICY MANUAL



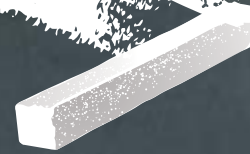
The Foundation for
Douglas County Schools

www.foundationdcs.org



EXPANDING EDUCATIONAL OPPORTUNITIES FOR STUDENTS

We
Our Boosters!



INTRODUCTION

The Foundation for Douglas County Schools ("the Foundation") is pleased to work with parent-led groups that wish to form a school Booster Club as part of the Foundation. This guide supports Booster Club officers in implementing policies that will professionalize the management of your group, empower your fundraising success and minimize risk for all stakeholders. All Booster Clubs are held to a high standard of compliance to the policies outlined below.

PURPOSE

The Foundation is a non-profit 501(c)(3) foundation incorporated in the State of Colorado in 1990. The Foundation was created to provide resources to the Douglas County School District. Foundation Booster Clubs are created to provide resources that enrich the educational opportunities of students within their specific school or program. These resources may be in the form of funds (grants), materials and services.

MISSION

The Foundation for Douglas County Schools works to enrich student experience and promote innovation. The Foundation is an independent charitable organization that develops private resources to support our students and schools.

STRUCTURE

The Foundation Booster Clubs shall be managed by a site-based committee/board composed primarily of parents, with optional representation from the following groups:

- School staff
- Community
- Students
- Others

Booster Club officers should represent the members of the group contributing to the fundraising efforts. **Inclusion of school staff or personnel as officers is discouraged, and may never exceed 25% of voting officers. School staff or personnel may not serve as president or treasurer.**

The board/committee will work in conjunction with the head coach/activity leader. The Booster Club board/committee must have contact information provided to the Athletic/Activities Director.



We are committed to providing support and resources to our Booster Clubs. Dig-in to the chapter pages of our website to find information that will help you with policy, governance and fundraising to assist you in successfully raising funds for your school or organization.

VISIT OUR
WEBSITE
FOR MORE
HELPFUL
RESOURCES!

www.foundationdcs.org/chapters



ROLE OF BOOSTER CLUB

Our Booster Clubs serve as fundraising and community building entities for their respective schools or school programs. Booster Clubs should budget for income and expenses as it relates to these types of activities and therefore its mission.

Booster Clubs Should:

- Volunteer time and raise money.
- Contribute funds to better enhance the team or organization's performance.
- Financially support the program by providing additional funding for coaches, staff and event workers as approved by the head coach/activities lead and athletic/activities director.

- Organize team events, such as pre or post game dinners or social events during the season.
- Listen and work closely with the head coach/activities lead. Head coaches/activity leads should be involved in the budget meeting.
- Discuss as official business any item that meets the definition or function of a Booster Club.

Booster Clubs Should NOT:

- Openly discuss or perform a performance review of the head coach/activities lead or other staff.
- Review the performance of a head coach/activity lead funded by the Booster Club; staff evaluations are solely the responsibility of the district.
- Openly discuss playing time issues.
- Ransom funding of the program in order to control the hiring or firing of the head coach/activities lead or other staff members.
- Offer a petition by Booster Club members to hire/fire a head coach/activity lead.
- Discuss as official business any item that does not meet the definition and/or function of a Booster Club.

Booster Clubs should not be purchasing items directly for the school. If it's something that belongs to the school such as equipment, furniture, team uniforms, or any capital or building improvements, those are purchases that the school needs to make via the procedures the District has in place. Rather, Booster Clubs should issue grants to the school via a transfer or intra-district charge form. If you have any questions about whether an expense should be paid for by the Booster Club or the school, please don't hesitate to contact the Foundation.

BYLAWS

The Foundation will provide each Booster Club with a comprehensive set of bylaws. These bylaws should be kept in your Booster Club files.

BOOSTER CLUB IN GOOD STANDING

To maintain good standing, each Booster Club must adhere to the policies outlined in this guide. Failure to comply may result in the loss of privileges and/or opportunities, or may result in a probationary status. The Foundation reserves the right to revoke a Booster Club's affiliation if these policies are not followed.

Notice to a Booster Club: The Foundation shall notify the Booster Club president and treasurer in writing that the Booster Club failed to meet the minimum standard of a required policy. The warning may include notice of potential fees for repeated non-compliance.

Probation: Upon repeated failure to comply with Foundation policy after notice is given, or for dereliction of duty, unlawful or improper behavior, a Booster Club's good standing may be revoked and they may be placed on probation. Terms of the probation will be outlined in writing and provided to the Booster Club president and treasurer, and will include any associated fees and the required steps to regain good standing status.

FINANCIAL

Bank Account: Each Booster Club has one bank sub-account maintained under the umbrella of the Foundation's bank account. This account is shared with the District's pooled cash account and therefore a Foundation Booster Club does not need to hold a minimum balance in its account. An additional account to be used for certain online funding programs, such as Stripe, Square or online auctions, is available upon request. **As per Foundation policy, NO outside bank accounts may be set up for any reason - this includes the use of Venmo, Zelle and PayPal.** Doing so may risk dismissal as a Booster Club from the Foundation. Additionally, under no circumstances can Booster Club funds can be deposited to any bank account other than the Booster Club's official bank account.

Credit Cards: Because Booster Club officers are volunteers not DCSD employees, credit cards cannot be issued by the Foundation. It is incumbent on the Booster Club and it's appointed volunteers to make purchases and reimburse those making purchases on behalf of the Booster Club in a timely manner.

Deposits: The Booster Club representative shall prepare funds for deposit by endorsing the back of each check; verifying the amount of cash to be deposited; filling out a chapter deposit slip; and depositing the money at any Wells Fargo

bank or placing the money in the school's safe to be picked up by the courier. **The Foundation requires two people to count, sign and date the deposit worksheet for all deposits that include cash.** The Booster Club representative is **REQUIRED to send a copy of the deposit worksheet and a copy of the deposit receipt from the bank to the Foundation** on the day the deposit is taken to the bank or placed in the school safe for pick-up, so that the funds may be correctly accounted for in the Foundation's bank account. Failure to promptly inform the Foundation of Booster Club deposits may result in incorrect or delayed posting of those funds. **ACH Transactions: If your Booster Club will be receiving funds via ACH you MUST notify the Foundation with the dollar amount of the transaction so the funds will be correctly accounted for in your Booster Club account.** To replenish your supply of deposit slips or to order an endorsement stamp, please contact the Foundation.

Gift Card Distribution Log: When purchasing gift cards for teachers/coaches/staff/volunteers please fill out the [Gift Card Distribution Log](#) throughout the year and send it back to the Foundation Chapter Bookkeeper by January 1st and May 31st. This will allow for documentation showing who gift cards were given to and when. This provides a safeguard so if any questions were to arise the Booster Club will have a record of each gift card recipient.

Disbursement of Chapter Funds:

Reimbursements: To access funds to reimburse individuals, the Booster Club Treasurer will submit a [Pay Voucher Form](#) and appropriate documentation (i.e. receipt) to the Foundation. Receipts must show proof of payment and may contain only the items and dollar amounts to be reimbursed - **no personal purchases may be combined with purchases requiring reimbursement.** If a personal purchase is on the receipt, no sales tax will be reimbursed. Purchases made with a gift card will not be reimbursed. In order to be reimbursed, payment must be made with cash, check or credit card. Items requiring reimbursement can be shipped to home addresses. Once proper documentation has been received by the Foundation Chapter Bookkeeper, checks will be issued and distributed a week after receipt. Checks are issued on Tuesdays and Thursdays. Also note that DCSD employees will be reimbursed by direct deposit.

Vendors & Suppliers: Checks issued to vendors and suppliers may be based on the net payment terms established with the DCSD Purchasing Department. Individuals should not pay vendors for services directly, but rather submit an invoice from the vendor with an accompanying Pay Voucher for documentation purposes. All new vendors require a [W9](#) on file, **in addition to an email address and phone**

number. If the vendor will be on school grounds or in contact with students, they must also fill out an additional Agreement with the district. The [Pay Voucher](#) form can be found on the Foundation website under Chapter Resources. For a list of pre-approved vendors, check out the Foundation's [Vendor Guide](#).

Granting Funds: Funds that will be granted to the school or other district departments should be done on an [Intra-District Transfer Form](#) and should have a brief description of the project and **supporting documentation (such as meeting minutes approving the expenditure).** Items that will belong to the school, such as equipment, furniture, team uniforms, or any capital or building improvements like painting, may not be purchased by the Booster Club. Those are purchases that the school needs to make via the procedures the District has in place. Rather, Booster Clubs should issue the funds as a grant to the school.

Foundation Dues: In an effort to maintain the services we provide to our Booster Clubs, the Foundation collects dues annually from its Booster Clubs. The dues for each Booster Club are calculated at 1.5% of gross receipts as of June 30th each year (the fiscal year end). **Dues assessment shall be capped at \$2,500.00.** Dues are assessed on October 1st and will automatically be deducted from your account. If this poses a hardship, the Booster Club can contact the Foundation to discuss a payment plan, which will be considered on a case by case basis.

Income & Expense Reports: A monthly income and expense report will be provided to the Booster Club president & treasurer by the Foundation. Each Booster Club must keep a record of all deposits and disbursements for use in reconciling the Booster Club's records to the monthly reports generated by the Foundation. If a Booster Club has an ACH account or a Foundation eCommerce account, the Booster Club treasurer must also reconcile these accounts with the monthly report generated by the Foundation.

Matching Gifts Program: Many companies will match their employees' donations. The program involves no cost for the employees and Booster Clubs can benefit. The Foundation is currently set up with multiple third party organizations to receive these funds. Encourage your parents and others to donate to your Booster Club to see if their company participates. When applying for a matching gift, please have the employee provide the following details:

Organization Name/EIN: <>, a Booster Club of The Foundation for Douglas County Schools, a 501 (c) 3 organization, EIN #84-1165175

Address: The Foundation for Douglas County Schools
c/o Booster Club Name
620 Wilcox Street, Castle Rock, Colorado 80104

Additional Information: If applicable, include employee name and Booster Club in any description fields. Once the Foundation receives these funds, they will be paid over to the Booster Club less any management or processing fees.

Online Payment Engines: The primary online payment system is MySchoolBucks, the District's online payment processor. MySchoolBucks charges the Foundation accounts a 3.3% processing fee. The Foundation will set up the Booster Club products (spirit wear, event tickets, etc.) to the Foundation's online store, which will show up on the school's store. MySchoolBucks has many advantages including a direct integration with your Booster Club account and consistency for parent customers. For additional details, access the Foundation's [MySchoolBucksGuide](#). The Foundation recognizes that occasionally a Booster Club has a need to utilize an alternative payment processing system. These exceptions must be approved in advance by the Foundation and will be considered on a case-by-case basis.

Credit Card Processing: Booster Clubs may accept credit card payments by establishing an account under the Foundation's master Square Credit Card account. Booster Club officers can utilize their personal devices (cell phones, tablets, etc) in combination with a credit card swiper to process payments. Swipers can be purchased by the Booster Club or borrowed from the Foundation if available. Review the [Square Credit Card Processing Guide](#) for detailed instructions.

Payments to DCSD Employees: If a DCSD employee is being paid for services (i.e. coaching), payment must be processed through the school's payroll as extra pay. The Booster Club grants the funds to the school for paid wages plus any Medicare and PERA amounts that apply and the school bookkeeper handles the payroll processing.

Petty Cash: A Booster Club may opt to keep petty cash on hand to **reimburse** parents for small expenditures (less than \$30) rather than having to submit a pay voucher for reimbursement. Cash is **NOT** to be disbursed in advance of a purchase. If a Booster Club decides to keep cash on hand they need to have a written petty cash policy. The policy must state the amount to be kept on hand, where the cash will be kept, who is permitted to disburse the cash, and what the limit is for disbursement (for example, a maximum of \$15 per receipt). The Foundation recommends that no more than \$150 be kept on hand, and that the cash box be kept in the school's safe.

If cash is needed to make change at an event, Booster Clubs are permitted to request cash via a Pay Voucher payable to a parent who will then secure the cash accordingly. Meeting Minutes where the petty cash was approved should be supplied as documentation submitted with the pay voucher. When cash is collected as payment the funds shall be counted by two different members together, recorded on a cash log, and the balance signed-off on by the treasurer before depositing.

Receipts for Donations: The Booster Club is responsible for providing receipts for all cash and in-kind donations. For donations of \$250 or more (cumulatively in a calendar year), the IRS requires documentation from the recipient in order for the donor to claim the contribution as a tax deduction. It is advised the receipt be in the form of a thank you letter. See the Foundation website for an example of a properly written [Donor Acknowledgment Letter](#).

Record Retention: Booster Clubs shall maintain their financial records in compliance with local, state and federal laws. These records and documents include pay vouchers, any expired contracts, deposit records and receipts, transfer requests and grants, and all associated ledgers. They shall be kept for a period of 7 years. A Booster Club's application, approval letter, by-laws, board and committee minutes, as well as board policies, shall be kept permanently. Electronic documents are to be maintained as if they were paper documents.

COMMUNICATIONS

The Foundation will facilitate an annual Booster Club meeting and treasurer training in an effort to share best practices and assist the Booster Clubs in their fundraising and fund giving activities. **A representative from each Booster Club must be present at these meetings.** Additional meetings may be held throughout the year to provide updates and specific training.

Minutes: **Booster Clubs are required to forward minutes of Booster Club meetings regularly to the Foundation.** When new officers are elected to the board, this should be documented in your minutes.

Promotion/Publicity: The Booster Club shall be referred to as: **"[Booster Club Name], a Booster Club of the Foundation for Douglas County Schools"**. This title shall be used on all correspondence, promotional literature, brochures, etc. It is not permitted for the Booster Club to utilize the title "[School Name] Foundation." In addition, the Foundation logo must appear. Any promotional materials, brochures, etc., developed by the Booster Club are subject to review by the Foundation staff, any suggested changes or corrections must be made to the documents prior to printing. It is important that all communication pieces contain proper information and wording regarding Foundation and its Booster Clubs for legal purposes.



BOOSTER CLUB ACTIVITIES

Enrichment Programs: A Foundation Booster Club can sponsor an after-school enrichment program to benefit the school community; however, Booster Clubs **CANNOT** use the operation of these programs as a fundraiser. Any fees collected for an enrichment program must only cover the costs associated with the program.

Events & Liability Insurance: As the fundraising and community building entity for your school, Booster Clubs often host events. Whether the purpose is fundraising or social, strong preparation and organization are essential for success. To aid your planning efforts please review the Foundation's [Checklist for Holding an Event](#).

Any Booster Club planning an event off-site or anything involving physical activity of participants (e.g. fun runs, carnivals involving carnival rides, etc.) must submit a description of the event to the Foundation in writing no less than one week prior to the scheduling or promotion of said event. This will allow the Foundation enough time to work with the insurance company to request a certificate of insurance, or add policy riders, if necessary. The cost for additional insurance shall be covered by the Booster Club. In addition to general liability insurance, the Foundation carries directors and officers insurance whereby Booster Club officers are also included in the coverage as detailed in the policy. NO animals will be allowed at Booster Club events or on school district property. No event with animals will be insurable; the District will seek personal liability for any incidents.

Bingo/Raffles: The Foundation **does not** have a **bingo/raffle** license for Booster Club use due to the complexities associated with a license for multiple Booster Clubs, therefore Booster Clubs may not conduct a **bingo/raffle**. Please see the Colorado Secretary of State's website: www.sos.state.co.us/pubs/bingo_raffles/bingoHome.html for more information.

Auctions: Auctions may be held, but outside companies that facilitate participants' payments online must be approved by the Foundation. This is to ensure the protection of Booster Club funds. Live animals and weapons are strictly prohibited from being auctioned.

Alcohol at Events: Alcohol is allowed at events under the following circumstances: 1) The event is not held on school property; 2) No students are present at the event; 3) All applicable state laws are followed. If the Booster Club event is held at a location that does not furnish a liquor license, it is the Booster Club's responsibility to obtain and pay for the requisite permit from the municipality and/or event locale. The Foundation insurance does **NOT** include liquor liability unless the Booster Club uses a third-party vendor. Booster Clubs should request proof of liability coverage from their third-party vendors to ensure coverage is in place. In some cases, Booster Clubs can add a rider to the existing policy for liability coverage. Please contact the Foundation for details.

ALLOCATION OF RESOURCES

The Booster Club board will govern the distribution of Booster Club resources. Each Booster Club will submit an annual budget at the beginning of the school year to the Foundation. Additionally, each Booster Club will provide a listing of all grants awarded (including grant name, recipient name, and a brief description of each project) to the Foundation at the end of the school year, as well as a summary of their fundraising efforts. This information is needed in order to facilitate proper accounting for Foundation Chapter funds and publication in the Foundation Annual Report.

DISSOLUTION OF BOOSTER CLUB

If a Booster Club votes to dissolve its Booster Club status with the Foundation, it may do so in writing to the Foundation. The communication shall be signed by the school's Principal, Athletic/Activities Director and Booster Club President and include a copy of the minutes from the Booster Club meeting where such decision was authorized. To release the remaining funds, the dissolving Booster Club must submit a transfer request ([Intra-District Transfer Form](#)) to the Foundation for the dollars remaining in its account along with documentation detailing the educational projects that such funds will be used for at the school. The dissolving Booster Club may also request its remaining funds be designated for projects funded through the Foundation. Funds will be paid to the school.

BENEFITS OF BEING A CHAPTER

Tax-Exempt Status: All donations made to a Foundation Booster Club are tax deductible within the limits of the law. Additionally, because the Foundation is a tax-exempt foundation, some of the donations a Booster Club receives may be eligible for matching grant funds from donors' employers. The Foundation files annual reports with the state on behalf of Booster Clubs and maintains the charitable solicitations registration required to solicit donations as a non-profit in the State of Colorado. The Foundation is also exempt from sales tax when it comes to purchasing items. **The exemption depends on the vendor and may require additional information to apply. If the vendor does not accept the exemption from sales tax when purchasing an item, the Foundation will permit reimbursement of the purchase price plus the tax paid as long as**

no personal items are on the receipt. The Foundation maintains its tax-exempt status by filing tax returns, IRS reports, and conducting an annual audit of its books. Some transactions may not be exempt from sales tax based on the nature of the activity. **What is considered a tax-deductible donation within the limits of the law?** Donations are considered to be a financial gift that is made to your Booster Club as part of the Foundation for Douglas County Schools, a 501(c)(3) organization, in which no exchange of a good or service is provided. If the contribution entitles the donor to merchandise, goods, or services, including admission to an event, membership in a group or access to equipment, it should not be considered a charitable contribution. Your Booster Club may still receive the income, but it does not trigger tax benefits. Documentation: The Foundation's [501\(c\)\(3\) Determination Letter](#) and [Tax Exempt Certificate](#) will be available online.

Liability Insurance: The Foundation maintains a liability insurance policy whereby all Booster Clubs are included in the coverage as detailed in the policy.

Ease of Bookkeeping: All Booster Club funds are processed through the Foundation bank account, adding a layer of accountability and protection for those funds. The Foundation processes checks weekly and mails payments on behalf of Booster Clubs. **During the second week of each month**, the Foundation prepares a report for each Booster Club showing all transactions on its account. Additionally, the Foundation ensures necessary independent contractor agreements for vendors are in place, and that 1099's are issued annually as required by the IRS. The Foundation files all necessary paperwork for annual business filings and tax returns, and completes an annual financial audit on behalf of its Booster Clubs. The Foundation also provides the online sales options, as well as technical support for these applications.

Online Giving: Your Booster Club has access to [ColoradoGives.org](#). This online giving platform, provided by the Community First Foundation, allows you to increase donations and run seamless fundraising campaigns. You can submit a request to the Foundation to set up a campaign page through the Foundation's account at any time. Your campaign page will have a direct link you can share with potential donors, bypassing the Foundation's landing page. Donors can make one-time or recurring gifts with a low 2% processing fee. Some restrictions apply, including that the account can only be used for contributions. You cannot use this site to accept credit card payments for any exchange of goods and/or services including event tickets or merchandise. Check out the [Colorado Gives Guide](#) to learn how to get started.

Continuity and Customer Support: One of the most significant benefits we offer our Booster Clubs is access to historical information about their Booster Clubs. By keeping bylaws, meeting minutes and financial records on file for our Booster Clubs, officers can be confident that in the midst of transition or unplanned events, they can access critical information about their Booster Club. Given the nature of parent-run groups, turnover is inevitable and often the transfer of records and information is not adequate. The Foundation is here to answer questions and provide training to your Booster Club at your convenience.

Communication: We are always available to Booster Club officers to answer questions regarding fundraising and fund giving processes. In addition, when the Foundation becomes aware of fundraising opportunities which may be of interest, the Foundation passes that information along to the Booster Clubs. The Foundation also seeks to foster communication between Booster Clubs through email, written communication and annual Booster Club meetings, and to promote our Booster Clubs via social media.

Community Nights: The Foundation provides family-friendly, affordable entertainment for DCSD families, employees and community members through its partnerships with many professional sports teams and Denver Metro area attractions and events. The Foundation maintains partnerships and marketing, sales and accounting functions for schools to participate in these fundraising events. DCSD families have saved more than \$1.6 million through the community night events sponsored by the Kroenke Sports and Entertainment program alone. Funds raised through Community Nights are used to help fund the Foundation's Opportunity Grant program. On average, this program has raised more than \$40,000 for DCSD schools, teachers and students each year. Foundation Booster Clubs can assist the Communications Manager at their school with the promotion of these events. Consider making an established Community Night one of your Booster Club's community building or social activities to help increase school attendance.

Foundation Partnership Program: The Foundation develops relationships with several constituencies which benefit the Foundation through financial contributions. These relationships span from fundraising companies providing products for schools and Booster Clubs to sell, to local and national companies offering discounts to students, families and employees.





Fundraising Partners: The Foundation currently holds partnership agreements with numerous fundraising organizations. These partners assist schools with developing tailored fundraising events, products and services specifically designed to showcase their school and their priorities.

Fundraising partners provide a valuable resource for schools for special events and fundraising programs, as well as donations back to the Foundation in the form of event participation.

The Foundation provides a vetting process to ensure schools are dealing with credible fundraising organizations, and ensures accountability and transparency.

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