



PLYMOUTH-CANTON
COMMUNITY SCHOOLS

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Plymouth-Canton Community Schools Booster Handbook 2015-2016

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SECTION 1: INTRODUCTION

Parent involvement is critical to the functioning of a vibrant district; this includes parent-run organizations. According to district policy 921, the term "District support organizations" (or simply "organizations") refers to all parent, booster, and other groups that are involved in supporting programs and activities for students in the District.

The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

The Board also recognizes that parent-teacher organizations and other school-related community organizations are channels through which school personnel, parents, and instructional team may discuss educational concerns, problems and needs and work together toward solutions.

This Policy does not, however, limit in any way the Board's discretionary authority over programs and activities for students, including extra-curricular programs and activities. The Board may, in its discretion, limit or prohibit the involvement of any organization in any program or activity for students.

To this end, it is in the best interest of the district to outline:

- district policy regarding these organizations
- district expectations, including governance, financial best practices, licensing, and reporting
- oversight process

These guidelines are structured to protect the best interests of students, parents, schools and the district.

Any language herein that refers to the duties of the Superintendent may be carried out by a designee. In most cases, this designee will be the immediate building administrator. For elementary and middle schools, it is the Principal; for high school, it is the Assistant Principal of Activities and Athletics (APAA).

OVERVIEW

1. Parent-run groups are formed and exist at the discretion of district personnel (coach, advisor, etc) and the district.
2. Permission to use the district name must be obtained by the district.
3. Parent-run groups operate at the building level, but must follow all statute, district policies, bylaws and operational/financial best practices.
4. Parent-run groups must follow district approval and reporting guidelines.
5. An annual Financial Assessment must be performed and submitted annually with supporting documentation
6. Parent-run groups must determine and achieve appropriate status for 2015-2015 school year. Parent-run groups can achieve non-profit status through a federal filing or work under the umbrella of the Educational Excellence Foundation.
7. The District's EIN and Tax Exempt status may not be used by outside groups.
8. Only district employees can operate as in internal group using district Student Activity accounts.
9. Parent-run groups must adopt written bylaws that reflect below guidelines.
10. Parent-run groups must have a district employee (coach, advisor, etc) as an ex-officio (non-voting) member of the Board.
11. District employees (coach, advisor, etc) may not be a voting officer.
12. Parent-run groups must obtain approval from district personnel (coach, advisor, etc) before making uniform purchases.
13. Parent-run groups must obtain approval from district before making facility modifications.
14. Per the MHSAA, parent-run groups may not pay individuals directly to coach; while supplemental coaches are permitted, all coaching stipends must be processed through the district.
15. Volunteers must obtain approval from district before working directly with students.
16. Fees and fundraisers must be approved by district administration prior to commitment (deposits, enactment, etc).
17. Appropriate licenses must be obtained for gaming.
18. Annual reports must be submitted within 60 days of the end of the season/school year (exceptions apply and must be received in advance by building administrator).

SECTION 2: DISTRICT POLICIES

POLICY 7230 - GIFTS, GRANTS, AND BEQUESTS

The Board of Education is duly appreciative of public interest in and good will toward the school's manifested through gifts, grants, and bequests. The Board reserves the right, however, to specify the manner in which gifts are made; to define the type of gift, grant, or bequest which it considers appropriate; and to reject those which it deems inappropriate or unsuitable. If accepted, the Board will attempt to carry out the wishes of the donor.

Gifts, grants, and bequests shall become the property of the School District and will be subject to use by the District as determined by the policies and administrative procedures applying to all properties, equipment, materials, and funds owned by the Board.

Any equipment purchased by a parent organization for use in the school or at a District-related event shall be submitted to the Superintendent or his/her designee, prior to purchase, so it can determine if the District would incur any potential liability by its use.

The Board reserves the right not to accept such liability and thus deny the use of the equipment by students or District employees, or not to accept the equipment.

POLICY 9211 - DISTRICT SUPPORT ORGANIZATIONS

As used in this Policy, the term "District support organizations" (or simply "organizations") refers to all parent, booster, and other groups that are involved in supporting programs and activities for students in the District.

The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

The Board also recognizes that parent-teacher organizations and other school-related community organizations are channels through which school personnel, parents, and Instructional Team may discuss educational concerns, problems and needs and work together toward solutions.

This Policy does not, however, limit in any way the Board's discretionary authority over programs and activities for students, including extra-curricular programs and activities. The Board may, in its discretion, limit or prohibit the involvement of any organization in any program or activity for students.

Each District support organization shall work within the appropriate school setting and in cooperation with the principal and other staff members. At the Board's discretion, the District may offer any District support organization an opportunity to receive coverage, if available, under the District's liability insurance program to protect the organization against claims of personal injury or property damage resulting from any act or omission of the organization. The organization must pay, or reimburse the District for, the cost of the coverage.

The District name shall not be used to promote the interests of any District support organization without the approval of the Board.

The following additional rules and procedures shall govern the working relationships between the Board, administration, and the District support organizations:

- A. Each organization shall offer membership or participation to District staff, as necessary or appropriate, as well as current parents and students.
- B. Each organization is responsible for ensuring that its activities comply with applicable law as well as Board policy.
- C. Each organization shall provide copies of its organizational documents, and copies of all amendments, to the school administrator and Superintendent. If an organization applies for recognition of tax-exempt status under the Internal Revenue Code,

the organization shall also provide a copy of the application and a copy of the IRS determination letter in response to the application.

- D. Each organization shall set goals that are consistent with those of the particular programs, activities or athletics being supported as articulated by the coach/advisor/director and/or athletic director of such program, activity or athletic event, to avoid duplication of effort and to maximize the benefit to the students.
- E. Each organization shall obtain and use its own identification number for tax and other purposes as provided by law, and shall not use the District's identification numbers for tax or other purposes, or represent that it is purchasing goods or services on behalf of the District, without prior written approval from the District. The activities of the organizations shall not involve the net use of public funds and the District shall not assume financial responsibility for purchases made by or on behalf of any organization.
- F. The prior approval of the building principal or designee is required for the time, date, purpose, location and conduct of all fund-raisers on District property. Organizations are encouraged to communicate their preferred activity dates and facilities to the building principal or designee as soon as possible.
- G. Each District support organization must abide by the policies and guidelines established for the use of District facilities and grounds. Activities that require any modification or alteration to District property must be pre-approved by the Superintendent.
- H. The Superintendent shall implement administrative guidelines which require that each group's fund-raising activities are in compliance with Board policies and that the funds generated by such fund-raising activities are used for school-related projects that have the approval of the Superintendent.
- I. District support organizations may obtain 501(c)(3) status or use the District's 501(c)(3) foundation so that community members may properly take tax deductions for donations to the organization.
- J. Donations from District support organizations must be made in accordance with Board Policy 7230 and any accompanying guidelines.

- K. If a 501(C)(3) organization is required to file a Form 990 series federal tax return, including the Form 990-N notice (the so-called "e-postcard return" for certain organizations not otherwise required to file a Form 990 return), the organization shall provide the school administrator and Office of Student Services with a copy of the return when filed. If the organization is not required to file a Form 990 return, or is merely required to file a Form 990-N notice, the organization shall likewise provide the District with annual financial statements showing the organization's receipts, expenses, assets, liabilities, and fund balances by no later than August 1 of each year.
- L. The financial activities of the support organization will be regularly reported to its constituents. The Superintendent shall arrange to annually provide the treasurers of the organizations appropriate accounting practices and financial safeguards for the organizations.
- M. The Superintendent shall develop administrative guidelines to review the purposes and activities of each organization to determine that relevant educational needs are being addressed.

Revised 3/24/09

Administrative Guidelines for policy 9211 - DISTRICT-SUPPORT ORGANIZATIONS

In accordance with Board policy, all District-support organizations, including parent associations, booster clubs, and the like, are to abide by the following guidelines.

- A. Bylaws of the organization clearly state:
 - 1. the purpose of the organization must be to benefit the students of the District;

2. the name of the organization;
 3. the procedure for the election of officers and the length of terms;
 4. provisions for student and staff involvement which are to include that a District administrator, faculty member, or coach is included on the organization's advisory board and that any student or staff involvement in the conduct of the organization's activities is subject to the approval of the Superintendent.
- B. Each organization, if involved in fund raising, submit a plan for any and all fund-raising activities. This plan should be included in the Annual Report, which will summarize all prior fundraisers and a plan for the following year's fundraisers. Approval must be received before implementation. Any amendments to that plan must be received prior to implementation; this can be done via email. The plan must include the following:
1. the purpose of each fund-raising activity
 2. the fund-raising procedure
 3. the bookkeeping procedure that will be used
 4. designation of a fiscal officer for the organization who will be responsible for the accounting of funds
 5. assurance that none of the proceeds from a fund-raiser are commingled with a student activity account (if an external booster club)
 6. agreement that none of the activities involve the use of public funds (district, state or federal funds)
 7. a guarantee that funds will be used in ways that are consistent with the purpose of the organization
 8. agreement that any purchases made by the organization

are not represented as District expenditures and do not use identification numbers of the District such as tax I.D. numbers, purchase order numbers, sales tax exemption forms, and the like

- C. Each organization agrees that any donations made to the District shall be done in accordance with Board Policy 7230 and the accompanying guidelines.
- D. Each organization agrees to abide by the policies and guidelines established for use of District facilities and grounds.

POLICY 9210 - PARENT ORGANIZATIONS

The Board of Education supports all organizations of parents whose objectives are to promote the educational experiences of District students. However, in using the name of the District or its schools and in organizing a group whose identity derives from a school(s) of this District, the parental organization thereby shares responsibility with the Board for the welfare of participating students.

Any new parent organization desiring to use the name or offices of the District must obtain the approval of the Board as a prerequisite to formally organizing. Representatives and members of approved school related organizations shall in all circumstances be treated by District employees as interested friends of the schools and as supporters of public education in the School District.

Staff members are encouraged to join such organization(s) in their related area(s) of specialization or interest.

The Board relies upon approved organizations to operate in a manner consistent with public expectations for the schools and reserves the right to withdraw sponsorship from organizations which violate the bounds of community taste.

POLICY 9700 - RELATIONS WITH SPECIAL INTEREST GROUPS

Any request from civic institutions, charitable organizations, special interest groups or corporate sponsors which involve such activities as patriotic functions, contests, exhibits, sales or products to and by students, sending promotional materials home with students, graduation prizes, fund raising, free teaching materials, and corporate sponsorships of School District facilities must be carefully reviewed to ensure that activities undertaken are to promote student interests or enhance the school environment when conducted with the consent of the principal, Superintendent or his/her designee, and the Board of Education.

It is the policy of the Board that students and staff members, not be used for advertising or promoting the interests of any nonschool agency or organization, public or private, without the approval of the Board or its delegated representative, and that corporate sponsorships of School District facilities must be chosen for the purpose of enhancing the school environment. Any such approval, granted for whatever cause or group, shall not be construed as an endorsement of said cause or group by this Board.

Revised 8/24/99

POLICY 6610 - STUDENT ACTIVITY FUND

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate, co-curricular and extra-curricular activities of the student body organization.

Each activity covered by this policy must be recognized by the appropriate building principal or his/her designee before monies can be collected or disbursed in the name of said activity. Agency funds are custodial in nature. They are used to report assets received and disbursed for student groups and other school groups. The School District acts as the receiving and paying agent for these groups.

Agency funds do not generate revenue and expenditure transactions since they do not conduct operations. Funds held in an agency capacity are liabilities. Consequently, agency funds report assets and liabilities; they do not report equity, but rather recognize a liability" due to student and other school groups." Since

agency funds do not conduct operations, they do not formally report revenues and expenditures. However, in order to report the total activity of agency funds, the State Department of Education requires a recap of receipts and disbursements of agency funds be reported each year on the Form B annual financial report.

All student activity funds must be deposited in the District's designated Student Activity Bank Account.

Fund raising for all student activities will be in accordance with Board Policy [5830](#) and Policy [9700](#). All monies accumulated in the account of a specific class or activity will, upon the discontinuance of the activity, be disposed of in accordance with a recommendation approved by the Superintendent.

[POLICY 6620 - PETTY CASH](#)

The Board of Education recognizes the convenience afforded the day-by-day operation of the schools by the establishment of one (1) or more petty cash funds. The Board shall require the imposition of such controls as will prevent abuse of such funds.

Each custodian of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of this Board. A request for petty cash funds must be made in writing, be signed by the person making the request, and include such supporting documentation as may be appropriate. The petty cash box must be secured daily.

The custodian of each petty cash fund shall prepare a schedule of disbursements and funds will be replenished. The custodian shall submit the schedule to the Business Office with a voucher requesting replenishment in like amount.

5830 - STUDENT FUND RAISING

The Board of Education acknowledges that the solicitation of funds from students must be limited since compulsory attendance laws make the student a captive donor and may also disrupt the program of the schools.

For purposes of this policy "student fund raising" shall include the solicitation and collection of money from students for any purpose and shall include the collection of money in exchange for tickets, papers, or any other goods or services for approved student activities.

The Board will permit student fund raising by students in school, on school property, or at any school-sponsored event only when the profit there from is to be used for school purposes or for an activity connected with the schools.

Fund raising by approved school organizations, those whose funds are managed by the District, may be permitted in school by the principal. Such fund raising off school grounds may be permitted by the Superintendent.

Fund raising by students on behalf of school-related organizations whose funds are not managed by the District may be permitted on school grounds by the Superintendent.

All other fund raising shall be done in accordance with Board Policy [9700](#).

The Superintendent shall establish administrative procedures for the solicitation of funds which shall:

- A. specify the times and places in which funds may be collected;
- B. describe permitted methods of solicitation which do not place undue pressure on students;
- C. limit the kind and amount of advertising for solicitation;
- D. ensure proper distribution or liquidation of monies remaining in a student activity account when the organization is defunct or disbanded;

E. limit the number of fund raising events.

SECTION 3: DETERMINING THE RIGHT STATUS FOR YOUR GROUP

NOTE: It is the intention that for the 2015-2016 school year, all booster clubs will have one of the following statuses:

- **Approved non-profit status: 501c3 / 501c3 EZ**
- **External booster using the Educational Excellence Foundation as the tax-exempt fiduciary**
- **Internal booster club using district Student Activity Accounts as the fiduciary (no tax-exempt status); must be district run**

Group type	Oversight	Tax-exempt status; tax returns required	Net revenue	Holdings for accounts; allowable district rollover from year to year	Reporting frequency	Leadership needed
Large External non-profit: 501c3 >\$50,000 raised	Federal gov't	Yes; 990 EZ or may be required to file 990	>\$50,000	Financial institution; can maintain no more than 2 months of operating costs as balance and dedicated capital funds per district recommendation	Required: Annually to federal gov't and district; recommended monthly to group	Stable leadership; year-round oversight; pipeline of future leadership
Small External non-profit: 501c3 <\$50,000 raised	Federal gov't	Yes; 990-N (postcard)	<\$50,000	Financial institution; can maintain no more than 2 months of operating costs as balance and dedicated capital funds per district recommendation	Annually to federal gov't and district; monthly to group	Stable leadership; year-round oversight; pipeline of future leadership
External booster club with EEF as fiduciary	District approved	tax exempt status under the EEF umbrella, but no tax returns required	<\$25,000	Financial institution; can maintain 2 months of operating costs as balance and dedicated capital funds	Annually to District	Stable leadership; oversight while in season; interested future leadership

Internal teams or clubs	District run	no; the district is not a tax-exempt organization for this purpose	varies	School student activity account; up to 2 months operating costs	Annually to District	Must be led by district employee/ coach
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USEFUL RESOURCES FOR 501C3S:

Federal resources:

[Instructions for Form 1023-EZ \(08/2014\)](#)

www.irs.gov/instructions/i1023ez/

Instructions for Form 1023-EZ (08/2014). ... Table of Contents. Instructions for Form 1023-EZ - Introductory Material: Future Developments; ...

[Form 1023-EZ, Streamlined Application for Recognition of ...](#)

www.irs.gov/uac/About-Form-1023EZ

... Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. ...

[Apply for an Employer Identification Number \(EIN\) Online](#)

[www.irs.gov/.../Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/.../Apply-for-an-Employer-Identification-Number-(EIN)-Online)

... Service will limit Employer Identification Number (EIN) issuance to ... New Entity an EIN Previously Obtained ... cannot process your application online if ...

[Payroll Professionals Tax Center](#)

www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Payroll-Professionals-Tax-Center-Information...

... worker classification (independent contractors vs. ... Other Information for Payroll Professionals and ... Issue Management Resolution System The IRS ...

Form 1023-EZ Additional Publications You May Find Useful



Publication 557, Tax-Exempt Status for Your Organization

This publication discusses the rules and procedures for organizations that seek recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code.

Publication 598, Tax on Unrelated Business Income of Exempt Organizations

This publication covers the rules for the tax on unrelated business income of exempt organizations. It explains which organizations are subject to the tax, the requirements for filing a tax return, what an unrelated trade or business is and how to figure unrelated business taxable income.

Publication 1771, Charitable Contributions Substantiation and Disclosure Requirements

This publication explains the federal tax law for organizations such as charities and churches that receive tax-deductible charitable contributions and for taxpayers who make contributions.

Publication 3079, Tax-Exempt Organizations and Gaming

This publication provides exempt organizations - whether they are running games already or deciding whether to start - the information they need to operate in a manner that will not jeopardize their exempt status or generate unexpected tax bills.

State Resources:

“The Act” is 93 pages long and controls all nonprofit corporations registered in Michigan.

NONPROFIT CORPORATION ACT
Act 162 of 1982

AN ACT to revise, consolidate, and classify the laws relating to the organization and regulation of certain nonprofit corporations; to prescribe their duties, rights, powers, immunities, and liabilities; to provide for the authorization of foreign nonprofit corporations within this state; to impose certain duties on certain state departments; to prescribe fees; to prescribe penalties for violations of this act; and to repeal certain acts and parts of acts.

History: 1982, Act 162, Eff. Jan. 1, 1983.

The People of the State of Michigan enact:

CHAPTER 1

450.2101 Short title.

Sec. 101. This act shall be known and may be cited as the “nonprofit corporation act”.

History: 1982, Act 162, Eff. Jan. 1, 1983.

http://www.michigan.gov/lara/0,4601,7-154-35299_61343_35413_35426---,00.html

See section below on Michigan Nonprofit Corporation Filing Information

LARA
Department of Licensing and Regulatory Affairs

Search

All About LARA | LARA > LICENSING & REGULATION > CORPORATIONS, SECURITIES & COMMERCIAL LICENSING >
CORPORATIONS DIVISION

Corporations

- Corporations
A Corporation is an association of persons, created by law and existing as an entity with powers and liabilities independent of those of its members. [MORE](#)
- Corporation Forms
- IRS EIN Application and Responsible Party
- Foreign Corporation Filing Information [PDF](#)
- Michigan Nonprofit Corporation Filing Information [PDF](#)
- Michigan Profit Corporation Filing Information [PDF](#)
- Nonprofit Corporations Act amended - P.A. 9 of 2008
- Use of Laser Equipment by Health Professionals
Dec. 5, 2005 Michigan Department of Community Health position statement. Practice of medicine within corporation and limited liability companies.

Quick Links

- Business Entity Search
- Name Availability Search
- Telephone Services
- Submit Documents by Fax
- Statutes
- MI Dept of Treasury
- Internal Revenue Service
- Fax Services
- Links to Related Sites

[Expedited Service](#)

SECTION 4: FORMING A PARENT-RUN ORGANIZATION/PTO IN P-CCS

Parent run booster organizations are formed and operate at the discretion of the district. They are maintained at the building level. Approval must be sought to form the organization and certified each year for continuation by the building administrator. Parent run booster organizations can be disbanded by district or building administration for violation of statute, district policy, bylaws, or poor operational practices. While certified non-profits must operate according to federal guidelines, the district may impose additional reporting and/or operational guidelines to operate under the district name.

1. To form a parent run booster organization, meet with the school personnel (coach, advisor, etc) overseeing the student group to obtain approval for a parent-run booster group. Once approval has been obtained by school personnel (coach, advisor, etc) school administrator to discuss the organization of booster group or club and obtain approval to proceed with organization.
2. Obtain all necessary forms, instructions, policies and guidelines pertaining to the development or organization of parent groups, or booster clubs from the school administrator.
3. Develop by-laws that follow the attached format, but include at minimum:
 - The group or club purpose
 - Qualifications for membership
 - Officers of the group or club; minimum are a presiding officer and treasurer
 - Duties and terms of officers
 - Time and place of regular meetings and conditions for calling special meetings
 - Method of amending constitution/by-laws and club dissolution
4. Submit the by-laws to the school administrator for approval.
5. Once approved, submit annual report, by-laws, budget information, and fundraising approval to appropriate school administration.
6. Comply with all sections of board policy, rules and regulations and procedures.
7. Submit Booster Club Certificate annually with annual report.

8. Specific to high school booster clubs for MHSAA-sanctioned athletics: Payment of additional coaches beyond P-CEA contract

The allotted number of paid district coaches and their salaries are established by the Plymouth-Canton Educational Association contract and are not negotiable by booster groups.

We thank teams who employ additional coaches and pay for their salaries in order to provide a better experience for our students. While some districts in the MHSAA and even the KLAA prohibit the use of booster-paid assistant coaches (in the name of equity), we believe that additional, booster-paid coaches are a great asset to our student athletes and athletic teams; thus, we will continue to allow this practice in PCCS.

However, MHSAA Regulation II, Section 3--Coaches of Teams, states:

'Neither faculty nor non-faculty coaches may receive compensation for interscholastic coaching duties except through the school, and such compensation shall not exceed predetermined payments and limitations which are commensurate with compensation to classroom teachers' schedules for supplementary assignments[...]

Thus, Booster Clubs may donate funds to schools for coaches compensation provided the school determines and issues the compensation and all other Interpretations are followed. Schools may use third party contractors for the purpose of coaches compensation provided the school remains the source of the funds and all other Interpretations are followed.'

Beginning with the 2015-16 school year, all compensation for additional "booster paid" coaches must be submitted as part of the Annual Report and handled in the following way:

1. 60 days prior to season: Head coach notifies athletic office of names and contact information for all booster-paid coaches, as well as desired salary of that coach. Athletic office will confirm with 7 days.
2. 30 days prior to season: Athletic office sets up those coaches on Coach EZ, our third-party payment administrator.
3. 30 days after start of season: Athletic office invoices the team for the salaries of these coaches.
4. 60 days after start of season: Booster clubs remit payment to P-CCS.

5. Within 10 days after end of season: Coaches will be issued a paycheck by Coach EZ

CERTIFICATE OF MEMBER BOOSTER ORGANIZATION

_____ School

_____ Name of Booster Organization

The undersigned organization (the "Organization") hereby certifies:

1. The Organization is a booster organization for _____, which is an athletic/ _____ (activity) program in the P-CCS for the _____ school year.

2. The Organization has the approval of the appropriate school personnel (coach, advisor, etc): _____

3. The Organization understands that all approvals must be sought prior to implementation (i.e., fundraisers, uniforms, facilities, etc.)

4.. The Organization is submitting this certificate to qualify as a parent run booster group. Submission will align organization to compliance with Charitable Solicitation laws of State of Michigan.

5. _____ has been appointed to act as the Organization's designated presiding officer pursuant to the Bylaws until such time as the Organization submits a new certificate. Contact information:
cell phone: _____ email: _____

6. _____ has been appointed to act as the Organization's treasurer and a satisfactory background check has been completed on this individual. Contact information:
cell phone: _____ email: _____

7. The status of this organization is as follows (check one):
_____ Large 501c3 (\$>50,000): organization ID #:
_____ Small 501c3 (\$<\$50,000): organization ID #:
_____ EEF ID #:
_____ Internal booster/district run Activity Account

8. An annual report (if reapplying) was submitted on _____ to
_____.

9. If this is an MHSAA-sanctioned sport, all booster paid coaches will be paid through the district pursuant to MHSAA rules.

Dated: _____, 20__

From the office of: _____

The Organization for _____, which is an athletic/
_____ (activity) program in the building of
_____ in P-CCS for the _____ school year and
appears to meet all district guidelines.

Confirmation that the below was received and approved:

- ____ Organization ID # , status and bylaws
- ____ Officer information
- ____ Financial statement (if reapplying)
- ____ Annual report (if reapplying)
- ____ Fundraising plan for following year
- ____ Additional coaches' names and projected salary

____ Approved by _____ on _____

____ Denied by _____ on _____ for
the following reasons:

- failure to submit annual report
- ____ failure to submit financial statement
- ____ failure to submit leadership contacts
- ____ fundraising proposals do not meet guidelines
- ____ bylaws not submitted
- ____ failure to submit additional coaches' names and projected salary
- ____ other:

Notes:

Note: The below template must be used for new organizations. All existing organizations must revise or amend current by-laws to include all components, which are mandatory.

SECTION 5: BY-LAWS TEMPLATE

Article I – Name

The name of the organization shall be theClub/team etc.

Article II – Purpose

The purpose of this organization, team, or club shall be:

- 1.
- 2.
- 3.
- 4.

Basic Policies:

- The Organization shall be noncommercial, nonsectarian, and nonpartisan.
- The name of the Organization or the names of any members in their official capacities, shall not be used in any connection with a commercial concern or with any partisan interest, or for any purpose not appropriately related to promotion of the objectives of the Organization.
- The Organization shall not, directly or indirectly, participate or intervene (in anyway, including the publishing or distribution of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office. The Organization may make time available at its meeting for educational issues to be presented to the membership. Appearance of a candidate before the membership shall not be construed as endorsement of that candidate by the Organization.
- Clubs or organizations in 501c3 status will explore requirements for insurance
- A credit background check will be required for members responsible for financial duties. The organization will be responsible for all fees.
- An ex-officio member is a non-voting member; an officer is a voting member.

Article III – Members

Membership shall be open to (define membership, qualification,

District-approved parent organizations are to have a school administrator or designee providing oversight and attending an annual meeting.

School administrator or designee (coaches, assistant coaches, directors, etc.) is to be considered a ex-officio board member.

Article IV – Officers and Elections

Section 1. Officers. At minimum, the organization must have a presiding officer and a treasurer. Other officers can be a vice president, secretary, and at large positions, which are optional.

- a. **President.** The president shall preside over meetings of the organization and executive board, serve as the primary contact for the coach, school administration, represent the organization at meetings outside the organization, arrange for independent audit of the financial records of the organization annually, serve as an ex officio member of all committees except the nominating committee, and coordinate the work of all the officers and committees so that the purpose of the organization is served. Prepare an agenda for meetings over which they preside, orient new board members to by-laws, structure, and roles as they assume their positions, and coordinate the work of the officers, Co-signer on all disbursements. Presidents shall sit on the budget committee.
- b. **Vice President/Co Vice President.** The vice president shall assist the president and carry out the president's duties in his or her absence or inability to serve.
- c. **Secretary.** The secretary shall keep all records of the organization, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The secretary also keeps a copy of the minutes book, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings.
- d. **Treasurer.** Establishes and chairs the Budget Planning Committee, if in existence. Drafts an operating budget for the upcoming school year with the assistance of the Budget Planning Committee for review at the Executive Board meeting. Once the board has reviewed the proposed budget, this budget shall be presented for approval at the General Membership meeting of the school year.
 - Club income will be collected
 - The treasurer shall receive all funds of the organization, counted by two executive board members or approved designees, and keep an accurate record of receipts and expenditures, and pay out funds in accordance with the approval of the executive board.
 - Accounts should be maintained at an FDIC or NCUS accredited financial institution.
 - Set up and maintain a standard system of controls for receipts and expenditures.
 - Make disbursements in accordance with the approved budget, as authorized by the Organization; the treasurer ensures two signatures on all checks. The treasurer, president and/or vice president if president is not available shall have the authority to sign checks for the Organization. All disbursements over \$200 require general membership approval.

- He or she will present a financial statement at every meeting and at other times of the year when requested by the executive board, and make a full report at the end of the year.
- Close the books at the end of the fiscal year,... and submit them for audit. Reviewers (2) may be a member of the organization, without signing authority or related to members with signing authority. The treasurer's records are open for review upon request. For 501C3 organizations, appropriate tax statements should be prepared and submitted by law.
- Treasurer report will include accounting reserve for future purchases (replacement equipment, uniforms, etc.)
- Treasurer is required to file taxes as required by law.

e. At-Large

Section 2. Nominations and Elections

Elections will be held at the second to last meeting of the group's fiscal year, unless otherwise published in advance. The process can include nomination or self nomination; nominees will be presented at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by... email,secret ballot at a meeting, voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken.

Section 3. Eligibility

Members are eligible for office if they are members in good standing before the nominating committee presents its slate.

Section 4. Terms of Office

Officers are elected for one year (see Section 2) and may serve no more than two (2) consecutive terms in the same office. Exceptions may be made if no other candidates come forward. Each person elected shall hold only one office at a time. Family members cannot serve on the same board.

Section 5. Vacancies

If there is a vacancy in the office of president, the vice president will become the president. At the next regularly scheduled meeting, a new vice president will be elected. If there is a vacancy in any other office, members will fill the vacancy through an election at the next regular meeting. Candidates will be submitted 2 weeks prior to that meeting.

Section 6. Removal From Office. Officers can be removed from office with or without cause by a simple majority of those present at a regular meeting where previous notice has been given.

Article V – Meetings

Section 1. Regular Meetings

The regular meeting of the organization shall be on the of each month (when the booster club is active) year at, or at a time and place determined by the executive board at least one month before the meeting. The annual meeting will be held at the regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise. The secretary will notify the members of the meetings in an email, telephone call, text message, etc. at least one week prior to the meeting.

Section 2. Special Meetings

Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the secretary.

Section 3. Majority

The majority shall be 51% of the members present at the meeting and required for voting purposes.....

Article VI – Executive Board

Section 1. Membership

The Executive Board shall consist of the officers, and standing committee chairs.

Section 2. Duties

The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, and prepare reports and recommendations to the membership.

Section 3. Meetings

Regular meetings shall be held monthly, to be determined by the board. Special meetings may be called by any two board members, with 24 hours notice. Meeting minutes must be recorded, publicly available, presented at the next scheduled meeting, approved by the members, and submitted with the annual report.

Section 4. Quorum

Half the number of board members plus one constitutes a quorum.

Article VII – Committees

Section 1. Membership

Committees may consist of members and board members, with the president acting as an ex officio member of all committees.

Section 2. Standing Committees

The following committees can be held by the organization: Hospitality, Membership, Communications, Arts and Enrichment, Family Events, Nominating, and Auditing, etc, but shall be named.....

Section 3. Fundraising Committees and Guidelines:

- All items raised with district-approved organizations become a donation to/and property of the district.
- Reasonable 'booster fees' may be established, but accommodations for families with established financial needs must be made. This can be done through a scholarship fund; an application process must be established and advertised when dues are issued and must be open to all. The application man NOT ask about the status of free and reduced lunch.
- See district policy 5380 regarding fundraising.

Fundraising activities should be discussed, reviewed and approved by the membership annually or on an as needed basis. Fundraising activities should meet or exceed the standards outlined in..... Pre-approval for fundraising events is necessary from designated administrator (elementary/middle schools=Principal; high school=Assistant Principal of Activities and Athletics).

Fundraising plans must be shared and approved by the building administrator prior to conducting the fundraiser.

As with donations, school districts, schools, programs and classes can and do engage in fundraising activities and programs, and this practice is also permissible as long as the raising of funds is voluntary. A student who is asked to but does not raise funds may not be denied participation in an educational activity. A requirement to raise funds in order to participate, even if there is no mandated amount to be raised, is the same as requiring a fee.

The prohibition on the requirement for an individual student to raise money is to be distinguished from a requirement to attend a fundraising event as an element of participation in an activity, in the same way attendance at practices, games, rehearsals or performances are an expected aspect of participation. For example, expecting the members of a vocal ensemble to attend a fundraising concert that is on its calendar of events does not violate the "free school" guarantee, so long as attendance is the only requirement. Another example is when members of an athletic team are expected to help out with a fundraising sale at a Back to School Night or Open House – just as a coach can expect players to attend practices and games, he/she can expect players to attend a fundraising event as long as the requirement is to attend rather than to raise money as a condition of participation in the activity or program.

Section 3. Additional Committees. The board may appoint additional committees as needed.

Article VIII – Finances

Section 1. A tentative budget shall be drafted in the for each school year and approved by a majority vote of the members present. All disbursements over \$200 require general membership approval.

Section 2. The treasurer shall keep accurate records of any disbursements, income, and bank account information, following standard accounting practices.

Section 3. The board shall approve all expenses of the organization.

Section 4. Two authorized signatures shall be required on each check. Authorized signers shall be the president, vice president (if president is unavailable), and treasurer.

Section 5. The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 6. Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills and, with the membership's approval, spent for the benefit of the school.

Section 7. The fiscal year shall coordinate with the

Reminder: State laws often dictate what records must be made available to an organization's members and to the general public at the school. Also, federal law requires that a nonprofit tax exempt organization's members and to the general public at the school. Also, federal law requires that a nonprofit tax-exempt organization's annual information returns (IRS for 990 or 990EZ) for the most recent three years be available for the public review when requested.

Section 8. The club should submit annual report documents electronically based on district guidelines. Annual Report will include by-laws, accounting reports including financial review report, meeting minutes, future fundraising goals, etc... See format attached.

Article IX – Parliamentary Authority

Robert's Rules of Order shall govern meetings when they are not in conflict with the organization's bylaws.

Article X – Standing Rules

Standing rules may be approved by the Executive Board, and the secretary shall keep a record of the standing rules for future reference.

Article XI – Dissolution

The organization may be dissolved with previous notice (14 calendar days) and a majority vote of those present at the meeting.

Article XII – Amendments

These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Review of by-laws should be completed annually. Notice may be given by mail, e-mail, or fax. Amendments will be approved by majority vote of those present.

SECTION 6: FINANCIAL GUIDELINES and OPERATIONAL PRACTICES

There are two types of booster groups, external booster groups (501(c)3. 501(c)3 EZ and External with EEF) and internal district groups (see chart “DETERMINING THE RIGHT STATUS FOR YOUR GROUP” earlier in the Handbook). For external groups, the Treasurer has the primary responsibility for all financial management and reporting with the support of the board. The Head Coach is responsible for financial management of internal groups. There are financial best practices that apply to both external and internal booster groups. Other practices differ between the two groups though the objective of sound financial management and transparency are the same.

Best Practices - All Booster Groups

These are the best practices that apply to all booster groups; these practices are intended to protect the booster group and to provide transparency to the booster organization. Other best practices are documented in other sections, such as Treasurer Responsibilities and Financial Review are discussed in other sections below. Organizations must document their practices and publish those practices to their memberships. Forms are provided for groups’ usage; while they may be customized, the information included is required of all groups.

Cardinal rules for booster groups are that all monies are raised with a specific purpose in mind, not simply for the sake of raising money, and that all monies raised are to be spent on the students for whom they were raised. The exception would be an identified, approved capital expense for which the monies are identified to carry over. Examples would be large purchases, such as playground upgrades, uniform purchases, training equipment, etc.

Operational Practices

Operational Practices are associated with the day to day operations of the booster finances.

- **Booster groups may not use the district tax ID number.**
- **Booster Groups may not pay for any expense that should be covered by the district such as books or supplies normally provided by the district for curricular activities.**
- **Booster Groups must receive prior permission and follow district policies before fundraising for any building improvement.**

- Booster groups may not enter into any financial contract on behalf of the district; all agreements must be on behalf of the booster group only.
- Booster groups may not use the district logo or name without written permission from the district.
- Booster groups may not enter into agreements which require use of student images or students in team uniforms.
- Booster groups may not enter into any installment or lease agreements without the explicit written permission from the district.
- Booster Members may not accept any gifts or other compensation from any vendors providing goods or services to the booster organization.
- Board Members and committee chairs must disclose all relationships that may influence the financial decisions relative to the booster organization, and recuse themselves from any decision that might appear as a conflict of interest.
- All funds raised for a specific purpose must be used for that specific purpose. If the purpose for which the funds were raised is cancelled, efforts must be made to either return those funds to the donors or permission received from those donors to use the funds for a different goal.
- All non-labor expenditures must be accompanied by sales slips, receipts or invoices.
- Booster Groups must obtain licensing from the state for any raffle or gaming event (see Licensing Section of Handbook).

Cash Management – All Groups

Cash management refers to the collection and disbursement of funds, whether it is from an external or internal group.

- Booster Groups should not pay for goods or services with cash. Expenses should be paid for by check.
- All cash collected at the conclusion of a fundraiser or event must be deposited within two business days; checks can be deposited once/every other week.
- All cash and checks collected from ongoing fundraisers or other collections (such as student participation fees) must be deposited a minimum of every three business days.
- No checks should be made out to an individual—be it a coach, booster, or chairperson. All checks should be made out to the booster group, school, or school district. (Some exceptions may be necessary.)
- There must be no co-mingling of booster funds with personal funds or district funds. Cash and checks must only be deposited in the booster's financial institution or the district's activity accounts— never in an individual booster's account.
- No gifts of cash should be accepted.

- All gifts should be acknowledged with a thank you letter detailing amount, purpose and source of gift.
- There must be a minimum of two individuals involved with the counting of funds immediately following a fundraiser or event. In the event the Treasurer is not available to count the funds the Treasurer must designate someone to count the funds.
- The source of all deposited funds must be identified. All funds deposited – both checks and cash - should include a record of the name of the contributing individual as well as the amount. If this is not feasible to identify individuals (i.e. concession sales, 50/50 sales, etc.) the event or purpose for which the funds were collected must be identified.
- Cash funds for deposit must be sealed in an envelope and signed by the two individuals counting the funds. The seal may only be broken by the financial institution (for external booster group) or the District (internal booster group).
- Funds from separate functions must remain separate. For example, funds from event ticket sales must remain separate from concession funds and should be recorded separately.
- Fundraisers involving ticket sales or merchandise must be reconciled at the conclusion of the event.

Best Practices – External Booster Groups

External booster groups have more responsibility for their own governance. These groups must have their own tax ID number and file their own legal and tax paperwork as well as ensure they follow all applicable laws and tax regulations. They are also required to maintain their own accounts at an FDIC or NCUA backed financial institution. The following practices apply to all external booster groups.

- External booster groups must be legally established as a 501(c)(3) non-profit organization.
- External booster groups must have own federal tax-ID separate from the district, a copy of which the district is to keep on file.
- External booster groups must not use the districts tax-ID number for any purpose whatsoever, including fundraising and banking.
- External booster groups must not share their tax-ID with any other booster groups for any purpose, including fundraising and banking.
- External booster groups are responsible for filing all tax returns and financial disclosures to appropriate agencies.
- 501c3s must file a “Michigan Annual Report for Nonprofit Corporations” return annually with a copy to be sent to the district.
- 501c3s must obtain a Charitable Solicitation License from the State of Michigan and renew this license annually, in accordance with Michigan Law.
- External booster groups must collect sales taxes if required and remit those funds to the state as required by law.

- Some external booster groups must file federal tax and other forms as required by IRS regulations.
- External booster groups should use accounting software if possible to maintain records and produce consistent reports. If not possible, standardized forms should be generated and generally accepted accounting practices applied to maintain the records manually.
- External booster groups must collect a W-9 form and file a 1099 for any individual providing services exceeding the threshold established by the IRS (\$600 at the time of this writing).
- External booster groups must control all inventory related to fundraising.
- External booster groups must not obligate the district to any contractual agreement or financial expenditures without the expressed written consent of the district.
- Booster Groups newly filing as an External booster groups should establish a fiscal year of July 1 **through June 30**.

Best Practices – Internal teams and booster groups

Internal teams and booster groups rely on the district to manage their banking, government filings, and other services related to the financial management of the booster organization. The central financial management does not mean the district is responsible for the running of the organization. The Internal teams and booster groups must still follow financial best practices and reporting both to the group membership as well as to the district. The following practices apply to all Internal teams and booster groups.

- Internal teams and booster groups may not use the district tax ID unless the funds are at the full discretion of the district.
- Internal teams and booster groups may not have independent accounts at any financial institution. All banking must be performed through the district student activity account.
- The District may not use funds collected by booster groups for any purpose other than those spelled out by the internal teams and booster groups.
- Cash must not go home with any district employee. Arrangements should be made in advance for funds collected at an off-site event or fundraiser to be deposited into a school safe. If the school safe is unavailable (weekend, holiday, evening event, etc.), a night deposit should be arranged at a designated financial institution
- Internal teams must store all collected funds in the school safe and must prepare a deposit with all required documentation within two days following an event and be deposited into the district activity accounts.

- Checks for the internal teams and booster groups must be made out to the district; the memo line can be used to indicate which team's accounts it should be deposited into.
- District forms should be used to deposit or withdraw any funds from activity accounts; 10-14 days should be allowed for the check to be processed.
- If the check is to be made out to a new district vendor, a W9 must be secured and a New Vendor form must be completed.
- Deposits must clearly identify both the organization for which the funds were collected and the purpose for which it was collected.
- Deposits for different functions must be prepared separately. For example, there should be separate deposits prepared for ticket sale proceeds and concession proceeds.
- All sales tax information must be sent to the district so the district can pay your taxes, deducted from the proceeds of the sale, on your behalf.
- The fiscal year for internal booster groups will be from July 1 through June 30.
- Funds should be spent down each year; a maximum of two months' operating expenses should be kept from one fiscal year to the next.

Responsibilities

The Treasurer has the primary responsibility for the booster finances, but there are other roles that have responsibilities that must be carried out. This section describes these responsibilities.

Treasurer Responsibilities – All Booster Groups

Though some of the financial responsibilities for internal teams and booster groups fall upon the school employee, each external group must have their own Treasurer and each Treasurer has specific responsibilities to the booster organization and the District. These roles apply to all booster organizations.

- A Treasurer must be elected by the organization as outlined in the Bylaws to handle all financial responsibilities including managing cash flows, budgets and tax reporting as required by law, whether it is direct reporting to the controlling authority or reporting through the EEF or District.
- The Treasurer should maintain a procedure manual and update it as necessary to allow the next Treasurer to follow the same process as the current Treasurer to ensure consistency in maintaining records.
- The Treasurer must maintain well organized and current financial records. All expenditures must be clearly traceable and defined.
- The Treasurer must authorize all disbursement of booster funds.
- The Treasurer may only authorize the disbursement as approved by the budget, as required to support fundraising activities, or as otherwise approved by the processes specified in the Bylaws.

- The Treasurer must ensure all funds are deposited and/or secured as required, either directly or by designate if the Treasurer is unavailable.
- The Treasurer must maintain detailed records of all receipts and disbursements. These records include but are not limited to all receipts, invoices, statements, deposit records, reporting forms and tax filings.
- Treasurer must maintain financial records of all fundraising activities.
- The Treasurer must create a budget with the input of the budget committee as designated by the President.
- The Treasurer must provide budget to actual reports to organization on a regular basis, i.e. at regularly scheduled meetings.
- The Treasurer must permit the inspection of the financial records by a booster group member upon request given a reasonable notice.

Treasurer Responsibilities – External booster groups

The Treasurer of Autonomous Booster Groups has a greater responsibility to ensure compliance with applicable laws and regulations. Here are the additional responsibilities for these Treasurers.

- Maintain a calendar that lists all filing obligations as required by law. This will aid in knowing required filings as well as filing the obligations timely. Treasurer is responsible to prepare any filings as required by law.
- The Treasurer must never sign a blank check
- The Treasurer may not authorize a non-labor disbursement that is not accompanied with a receipt, statement, invoice or other instrument that clearly states the purpose of that disbursement.

Presiding Officer Responsibility – All Booster Groups

The Presiding officer has overall responsibility for the booster group. The role as it pertains specifically to financials is outlined here.

- The President of external booster groups must open and initial all bank statements before the Treasurer reconciles the statement.
- The President shall designate the budget committee, which must include the Treasurer.
- The President must approve all labor related disbursements.
- The President must authorize the Treasurer to pay any expense under \$200.00 not provided for in the budget or is not a part of authorized fundraising activities. Any expense \$200 or more must be approved by the board or the membership as provided for in the Bylaws.

Fundraising Chair Responsibility (optional; if does not exist, then the Treasurer's responsibility) – All Booster Groups

The Treasurer has responsibility for the booster finances, but individual chairpersons and fundraising committees must provide all relevant information as required to enable proper reporting.

- Fundraising Chair must be authorized by the Treasurer to conduct a fundraiser. There should be no impromptu fundraisers conducted without prior approval.
- Fundraising Chair must comply with all cash handling requirements.
- Fundraising Chair must not sign any contracts. Contracts must be signed by the President.
- Fundraising Chair must fill out all forms as required by the Treasurer.
- Fundraising Chair should not pay for any expenses with the cash proceeds. All disbursements must be authorized by the Treasurer.
- Fundraising Chair must request disbursements from the Treasurer. Volunteers should not pay fundraising expenses.
- Fundraising Chair must be familiar with [Charitable Solicitation laws](#) of State of Michigan, and comply with those laws.

Annual Financial Assessment– All Booster Groups

All external booster groups should have a regular financial review to ensure all obligations are met. The review should be used as a tool to improve processes and reporting, not just as a tool to find errors or misdeeds.

- An annual Financial Assessment must be conducted at least once a year, or after the Treasurer or other account signer steps down.
- An annual Financial Assessment may be, but does not need to be, conducted by a professional auditor.
- An annual Financial Assessment must be conducted by at least two people who do not have signing authority, preferably current members of the Booster organization.
- An annual Financial Assessment should not be conducted by anyone who had signing authority in the past three years. Previous and current signers may assist the reviewers in completing their tasks, but may not serve on the review panel itself.
- Findings of the An annual Financial Assessment must be presented to the booster organization and submitted with the annual report to the district.

SECTION 7: FUNDRAISING GUIDELINES

Fundraising Guidelines:

PURPOSE:

Fundraising should reflect the values and expectations of the school community, including those of parents, students, staff, school administration and school board trustees. It is also important to consider the purposes and principles of public education, including diversity, accessibility, equality of opportunity and inclusivity. These activities should be conducted under the guidance of the school principal/activities director, in accordance with school board policies. It is important that the fundraising has a designated purpose and that the proceeds should be used for the intended purpose.

DEFINITION:

Any activity, permitted under a school board's policy, to raise money or other resources that is approved by the presiding school administrator.

GUIDELINES:

1. Compliment Public Education
 - a. consistent with school board mission and values
 - b. support student achievement and not detract from learning environment
 - c. compliment existing public funding – not replace it
2. Explicit purpose
 - a. monies raised for identified purposes--never for the sake of raising money
 - b. for the entire group's use (cannot be used for activities for which only a portion of the group's betterment--i.e., a senior trip)
 - c. should be spent on the students for which it was raised
 - d. should not carry over more than 2 months' operating expenses to the next season or year
3. Voluntary, Fair and equitable
 - a. Participation in fundraising activities is strictly voluntary for staff and students
 - b. Fundraising activities should reflect the diversity, values and priorities of the school community and school board
 - c. Booster "fees" (not participation fees) shall be waived for any students participating in the district free and reduced lunch program. Families who qualify for this status should contact the building administrator and must be alerted to this option in writing wherever booster fees are outlined.

4. Safe
 - a. The safety of students must be a primary consideration in all fundraising activities
 - b. Student fundraising require supervision and should be age-appropriate
5. Accountable and Transparent
 - a. Reports from all fundraising activities should be made available to the school community at large, including but not limited to fees associated with the activity and revenue generated, procedures followed, general guidelines for implementing the activity.
 - b. The fundraising activity should have a designated purpose and the proceeds should be used for that purpose, as intended.
6. Compliance
 - a. Fundraising activities should be compliant with municipal, state and federal legislation
 - b. Fundraising activities should be compliant with the [Charitable Solicitation Requirements of State of Michigan](#). Booster groups registered with the district and 501c3 non profit organizations are exempt from these requirements.
 - c. Go [here](#) to download the form to register to request and exemption to these licenses.
7. Approval
 - a. Groups shall obtain prior approval for all fundraisers and booster fees from school principal/activities administrator
 - b. Approval will coincide with budget filed with fundraiser request or previously

SECTION 8: LICENSING GUIDELINES

All state and federal laws must be followed for licensing. Please refer to the below resources for guidelines as they pertain to permission for 50/50 tickets, etc. Michigan Gaming Commission is quite clear that any time tickets are given or sold and someone can win prizes, it is a raffle. The only exemption from getting a license is if the prizes totaled less than \$100.

You can read about definition of raffles on page 1 and exemptions on page 4/5 at this link:

http://www.michigan.gov/documents/BSL-CG-1824_26045_7.pdf

a. Solicitation (see below on how to file for a booster exemption)

^[PDF] [Initial Solicitation Registration Form - State of Michigan](#)

https://www.michigan.gov/.../Fillable_Initial_App_2-9-09_266... Michigan contributions in Michigan under the Charitable. Organizations and ... requested in writing before the license expires. ... solicitation or charitable trust registrations.

b. Gaming

- i. [Michigan Gaming Control Board website](#)

c. Concessions

- ii. [Concessions Reconciliation Form](#)
- iii. [Dishwashing](#) and [Handwashing](#) procedures
- iv. [Wayne County Health Fee Schedule](#)
- v. [Temporary Food Service Application](#) and [Operations Checklist and Fee Schedule](#)

SECTION 9: VOLUNTEER GUIDELINES

Background checks

1. Any non-district employee that interacts directly with students with “regular and continuous contact” must be screened, known as an Ichat. This form is easy to complete, free, and takes 24 hours to process.
2. The completed and signed form must be processed through the Human Resources department; it can be emailed to collen.sienkiewicz@pccsk12.com; processed volunteers should print off a copy of the email from HR indicating clearance.
3. Background clearances (Ichat) must be done annually.
4. All volunteers must sign in at the main office of each building.
5. A search is recommended on the free federal sex offender database at <http://www.nsopw.gov/?AspxAutoDetectCookieSupport=1>.

SECTION 10: FACILITY GUIDELINES

Parent run groups may use district facilities free of charge, but they must be reserved appropriately through the supervising administrator.

Facility usage

1. Parent groups may reserve building space through their building administrator.
2. Parent groups may reserve district space for meetings by emailing cheryl.white@pccsk12.com or by contacting Cheryl White at 734-414-8131.
3. All groups should refer to the [Building Use Regulations](#) for guidelines.

Facility modifications

1. Parent groups are not permitted to modify buildings without the explicit written permission of the district.
2. Permission is granted by completing the [Facility Modification Process](#). The Facility Committee meets 4 times/year to review requests.

SECTION 11: REPORTING GUIDELINES

Within 60 days of the conclusion of the Booster Group's activities, an Annual Report must be submitted to the appropriate administrator. For a competitive athletic/activity at the high school level, the state meet (or in some cases, the national competition) formally concludes the season. Exceptions must be arranged in advance. At the elementary and middle school levels, it would be the building principal; at the high school level, it would be the Assistant Principal overseeing Athletics and Activities (APAA).

An Annual Report must include:

- Booster Certificate
- Booster Overview
 - Location, purpose
 - Officers/contact information for reporting year
 - Officers/contact information for following year
 - Banking information
- Bylaws (all new or amended provisions should be highlighted)
- Meeting schedule and minutes
- Financial (note: all confidential information will be secure and not public)
 - Copy of monthly bank statements (secured)
 - Revenues and expense reconciliation
 - Explanation of any monies beyond allowable carryover/purpose
 - Evidence of Annual Review; signatory/contact information
- Fundraising projection/activities for following year
- Capital improvements

SECTION 12: INVOICING BOOSTERS

A. Self-funded boosters

- a. Self-funded boosters will be billed at the beginning of each season for all applicable charges (coaches, transportation, referees, etc). A copy of the invoice must be included with a check made payable to, "Plymouth-Canton Community Schools" with the school, sport and gender in the memo line.
- b. Transportation and referees will be estimated based on the scheduled number of home and away games.
- c. Payment must be remitted within thirty (30) days from the season's first official practice.

B. Additional coaches

- a. The booster president must submit to the appropriate administrator (Assistant Principal of Activities and Athletics), a list of all paid personnel outside of the P-CCS contract, their rate of pay, and position 30 days prior to the first day of tryouts.
- b. Paid personnel will be processed through the district's third party contractor, Coach EZ. A 7.5% fee will be included in the invoice.
- c. Personnel may NOT work with students until all paperwork and authorization are received from Coach EZ.
- d. All certification, fingerprinting, etc. must be done at the employee's expense.
- e. Boosters will be billed at the beginning of each season for all applicable charges for additional coaches. A copy of the invoice must be included with a check made payable to, "Plymouth-Canton Community Schools" with the school, sport and gender in the memo line.
- f. Payment must be remitted within thirty (30) days from the season's first official practice.

MHSAA Handbook:

184. Neither faculty nor non-faculty coaches may receive compensation for interscholastic coaching duties except through the school, and such compensation shall not exceed predetermined payments and limitations which are commensurate with compensation to classroom teachers' schedules for supplementary assignments. Prohibited payments to coaches include, but are not limited to:

- a. compensation (directly or indirectly from any source) to supply team members with equipment, supplements, uniforms, shoes or warm-ups.

- b. compensation (directly or indirectly from any source) to encourage or facilitate students' enrollment at a particular college or university.
- c. compensation (directly or indirectly from any source) as an inducement for the school team to be scheduled for a game or tournament.
- d. compensation (directly or indirectly from any source) as an inducement to obtain the presence of one or more students of the school to participate in a camp, clinic, combine, game or tournament sponsored by any entity.
- e. compensation (directly or indirectly from any source) which exceeds the existing payment schedule for coaches.

Note: Booster Clubs may donate funds to schools for coaches compensation provided the school determines and issues the compensation and all other interpretations are followed.

Schools may use third party contractors for the purpose of coaches compensation provided the school remains the source of the funds and all other interpretations are followed.

SECTION 13: PUBLICITY GUIDELINES AND FORMS/ USEFUL RESOURCES AND WEBSITES

Publicity guidelines and forms

- d. [P-CCS Permission to Publicize Request Form](#)
- e. [How to Announce News or Fundraisers at PCEP](#)
- f. [Permission to Publicize at P-CEP](#)

Determining appropriate status:

Exemption Requirements

<http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501%28c%29%283%29-Organizations>

Tax-Exempt Status manual <http://www.irs.gov/publications/p557/index.html>

Parents of Athletes will...

- 1) Make sure your children know that win or lose, scared or heroic, you love them, appreciate their efforts, and are not disappointed in them. This will allow them to do their best without a fear of failure. Be the person in their life they can look to for constant positive enforcement.
- 2) Try your best to be completely honest about your child's athletic capability, their competitive attitude, sportsmanship, and actual skill level.
- 3) Be helpful, but don't coach them on the way to the rink, pool, or field, or on the way back, or at breakfast, and so on. It's tough not to, but it's a lot tougher for the child to be inundated with advice, pep talks, and often critical instruction.
- 4) Teach them to enjoy the thrill of competition, to be out there trying, to be working to improve their skills and attitudes. Help them to develop the feel for competing, for trying hard, for having fun.
- 5) Try not to re-live your athletic life through your children in a way that creates pressure; you fumbled, too, you lost as well as won. You were frightened, you backed off at times, and you were not always heroic. Don't pressure them because of your lost pride.
- 6) Don't compete with the coach, undermine the coach's efforts, or criticize the coach in the presence of your child.
- 7) Don't compare the skill, courage, or attitudes of your children with other members of the team,.
- 8) Get to know the coach so that you can be assured that the philosophy, attitudes, ethics, and knowledge are such that you are happy to have your child under this leadership.
- 9) Always remember that children tend to exaggerate, both when praised and when criticized. Temper your reaction and investigate (observe a mandatory 24 hour waiting period) before overreacting.
- 10) Make a point of understanding courage, and the fact that it is relative. Some of us can climb mountains, and are afraid to fight. Some of us will fight, but turn to jelly if a bee approaches. Everyone is frightened in certain areas. Explain that courage is not the absence of fear, but a means of doing something in spite of fear or discomfort.

The job of the parent of an athletic child is a tough one, and it takes a lot of effort to do it well. It is worth all the effort when you hear your youngster say, "My parents really helped. I was lucky in this."