

Vancouver School of Arts & Academics (VSAA)

**Arts Booster Club
Policies & Procedures
Manual
2022-2024**

Member of the Washington State Booster Club Association
"Providing Booster Club – Guidance – Education – Training & Support"
www.wsbca.org

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MISSION STATEMENT

VSAA Arts Booster Club (*Adopted May 5, 2022*)

The Vancouver School of Arts and Academics (VSAA) Arts Booster Club (ABC) shall exist for the purpose of broadening the involvement of students and students' families through support for the artistic activities of the school. The VSAA Arts Booster Club works to achieve this through the active participation of as many parents, caregivers, and supporters as possible in booster club programs and working with the administration and staff of VSAA as follows:

- To raise funds to promote a vibrant and growing performing arts program at VSAA;
- To provide direct financial assistance for teachers' projects and needs with a particular focus on supplementing programs and existing funding sources;
- To offer hospitality and logistical support before, during, and after concerts and other performances;
- To encourage student and family participation, as active participants, as volunteers, and attendance in VSAA arts activities; and
- To communicate about performing arts programs information to families in a timely manner.

INTERNAL CONTROLS

WHY? VSAA ABC is responsible for ensuring that proper internal controls exist for all its financial activities. Internal controls are the foundation of sound financial management. They include the policies and procedures that the organization establishes to:

- Provide reliable financial information
- Reduce the risk of fraud and abuse
- Protect members and volunteers
- Ensure that operations are effective and efficient
- Safeguard and preserve the organization's assets
- Promote successful fundraising ventures
- Protect against improper fund disbursements
- Ensure that unauthorized obligations cannot be incurred
- Ensure compliance with applicable laws and regulations
- Establishing good policies and procedures to properly support internal controls is critical to protect assets (such as money, equipment, etc) and to protect people. For example, establishing good internal controls for fundraising events significantly reduces the risk that anyone participating in the event will be accused of impropriety.

HOW? Internal controls include segregating duties so that one person is not handling an entire financial transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include

- Those who initiate, authorize or approve transactions (general membership/board)
- Those who execute the transactions (treasurer/s), event chair)
- Those who reconcile the transaction (treasure/s), audit committee, members)
- Those responsible for the item(money, cash, check at an event) resulting from the transaction (members, treasurer)
- Those who record the transaction (treasurer/s)

1 GENERAL INFORMATION

Booster Clubs, in general, are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students, such as performance groups, debate teams, and musical groups. Such groups are commonly referred to as **school-connected organizations**. They are an important means of connecting parents and other community members with students' curricular and co-curricular activities. It is common practice for school and district officials to welcome and encourage parental interest and participation via Booster Clubs.

Because Booster Clubs are typically separate from the school districts they support, they are not governed by the Education Code. However, Booster Clubs do not have free access to schools and their students. The School Board and administration have, and must maintain, exclusive control and management of its public school system.

In addition, the School District traditionally prohibits the solicitation of pupils by outside organizations on school property during school hours. Solicitation is defined as “to subscribe or contribute to the funds of, to become members of, or to work for any organization not directly under the control of the school authorities.” A clear separation of responsibilities must be maintained between the booster, ASB, and PTSA organizations.

Booster Clubs should serve as auxiliaries to the school program and should conduct activities and fundraising events involving the primary participation of parents and other adult community members. Funds raised by Booster Clubs are to be used to support school programs; however, no student will be required to raise funds to participate in school programs and events. Funds raised by Booster Clubs should then be donated to the district for specific purposes, such as the purchase of specific equipment items or to provide financial assistance for students as needed for uniforms, trips, or other activities.

[Title IX is a federal law enacted in 1972](#) that protects individuals in education programs or activities from discrimination based on their sexual identity or orientation. It states that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance.” Since Booster Club funding and activities may be included in the District’s Title IX compliance analysis, the VSAA Arts Booster Club (VSAA ABC) should be aware of the law and the District’s compliance requirements.

1.1 Corporate Address & Mailing Address:

Vancouver School of Arts and Academics Arts Booster Club

Attn: (*Preferred Art Form*)

3101 Main St.

Vancouver, WA 98663

Mail delivered to school will be deposited in the Booster drop box in the Gallery Office.

2 ROLE OF VSAA ABC

Students enrich their education and expand their horizons when participating in school activities and programs. We encourage involvement by all caregivers and parents of students participating in art programs at the school. We are a volunteer organization that provides unified support for artistic activities at the school. VSAA ABC was organized to function in compliance with the Vancouver Public School District's philosophy and objectives, within adopted Board policies, and in accordance with this operations manual.

The club was formed to promote art programming within VSAA. The Booster does this through the support and administration of successful fundraising projects. The VSAA ABC decides the type and amount of financial assistance they will provide; however, the club does not have the authority to decide the activities in which the art form(s) will participate. The parents and the Booster Club may provide suggestions about particular activities; however, the teacher has the final decision. Even though the club works very closely with the school and District, it is a separate entity.

Fundraisers are often held to raise money for student needs: supplies, equipment, trips, etc. Per [U.S. IRS 501\(c\)\(3\)](#) nonprofit organization requirements, the Booster Club may not discriminate against students based on their family's membership in or funding to the club or the family's fundraising or time put into the club activities.

2.1 Relationship and Interaction with District Personnel

The Booster Club must not be used to attempt to influence the sponsors', principals', or other administrators' decisions. Nor shall it be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules. Additionally, VSAA ABC will not be involved in the direction of a teacher, personnel issues, scheduling of contests, rules of participating, or policy-making activities for a student group or extracurricular program. These administrative duties are the sole responsibility of the school and district administration.

2.2 Club Guidelines

The following guidelines apply to all VSAA ABC activities. Should a question arise, please ask a Board of Directors member for clarification.

- VSAA ABC members are expected to follow the same standards of conduct as District employees when chaperoning, sponsoring, or attending student activities.
- The school principal must pre-approve all student group activities including travel. During these activities, the art form teacher shall have full authority at all times, except as instructed by the principal or appointed district employee.
- VSAA ABC shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate. Doing so could jeopardize the tax-exempt status of the organization. If a candidate is running for office and is invited to join a meeting, all candidates running for that office must be extended an invitation to the meeting.
- All assets or improvements donated to VSAA ABC must be approved and will become the property of the Vancouver Public School District.
- Participation in any activity or travel associated with booster activities is a privilege and not a right for all involved. All student and District employee travel will be aligned with the policies of the Vancouver Public School District.
- No cash will be given to any school employee to use at his or her discretion.
- The purchase or consumption of alcoholic beverages while on school property or in the presence of students is specifically prohibited.
- **Bylaws** [see EXHIBIT A] and Policies & Procedures drive all club activity.

3 STRUCTURE OF VSAA ARTS BOOSTER CLUB

3.1 *Organizational Flow Chart* [See EXHIBIT B]

3.2 Meetings

VSAA ABC meeting frequency is as follows

- Once monthly for general membership, date/location/time announced on the website
- Once monthly for officer executive team
- Various committees meet monthly, bi-monthly, or quarterly as needed

3.3 Membership

Membership dues for each type of membership are determined annually by the Board of Directors. Membership is open to the public. The annual membership fees conform with the VSAA ABC Bylaws. Voluntary donations in any amount will be accepted.

Teachers employed by the school district who are parents of a VSAA student/s may be club members but cannot vote or hold office.

“A member in good standing” definition: (see VSAA ABC Bylaws p.2)

3.4 Board of Directors

The affairs of the VSAA Arts Booster Club shall be directed and managed by the VSAA ABC Board of Directors. The Board of Directors is composed of Elected Officers and Committee Chairpersons. The Board of Directors shall transact the necessary business of the VSAA ABC as stipulated in the VSAA ABC Bylaws and the Policies & Procedures outlined in this manual.

The Board of Directors shall meet

- Monthly to approve art form activities and conduct the organization's affairs
- Occasionally for special sessions
- Early in the spring to set event and fundraising goals for the following school year.

The Board of Directors has the right to

- Revise and make necessary changes to policies and procedures outlined in the manual at any time they deem necessary.
- Cancel any fundraising activity if they feel the VSAA ABC is being misrepresented, put into a potentially liable situation, or if it does not follow the policies and procedures in this manual.
- Revoke a group's privilege to fundraise for the remaining school year or up to two (2) school years for failure to comply with the policies and procedures outlined in this manual or anytime they feel the VSAA ABC is being put into a potentially liable situation.

3.5 Elected Officers (See VSAA ABC Bylaws for complete duties)

- President
- One or more Vice President/s
- Secretary
- One or more Treasurer/s

Elected officers and their terms will conform to the VSAA ABC Bylaws.

Officer Transition Guide [See EXHIBIT C]

3.6 Art Form Representatives

An art form at VSAA is a medium with a teacher leader: orchestra, band, vocal, theater, dance, etc. The club works through an Art Form Representative to assist with the fundraising activities of an art form. The Art Form Representative will collaborate with the teachers and liaise with the Booster Club. They shall be VSAA ABC members in good standing and shall regularly attend booster club meetings. Art Form Representative duties are mutually agreed upon between the volunteer and the teacher. The duties requested are at the discretion of each art form teacher.

3.7 Event Coordinator/s

Event Coordinator/s are appointed or approved by teachers. At least one Event Coordinator will be approved by the booster club on the **Fundraising Event Application** [See EXHIBIT D] no later than one month before a fundraising event. The Event Coordinator shall be a VSAA Arts Booster Club Member in good standing.

3.8 Committees

Every committee must have a chairperson. Teachers cannot be chairpersons unless they have at least one student currently attending VSAA.

Budget Committee

Each spring the Budget Committee will request teacher events and fundraising plans for the following school year.

Audit Committee (See 7.8 Annual Audit Procedures for complete duties)

An audit, internal financial review, will be conducted

- at the end of the fiscal year (July 1st starts the new fiscal year)
- when there is a change in treasurer
- when there is a change in any officer who signs booster club checks(officers)

Communication Committee

Keeps track of membership records, the email list, all club communications, the website functions, and alumni contact information.

Events/Fundraising Committee

Supports the Event Coordinator and event volunteers through advice regarding policies and procedures, troubleshooting, and vendor or District relationships.

Bylaws Committee

Create, review and update club bylaws as needed.

Policies and Procedures Committee

Create and maintain Policies & Procedures documents.

4 OPERATING POLICIES

The VSAA ABC is established to assist art forms, including donations of supplies, equipment, and transportation services.

4.1 Disbursement of Club Assets

Requests for reimbursement, sponsorship, or purchasing shall be previously approved and solely administered by the VSAA ABC or VSAA ABC Board of Directors.

4.2 IRS Rules

- Public purpose. Nonprofit, tax-exempt, 501(c)(3) organizations must be operated for public purposes – such as supporting competitive athletics, music education, or a public or nonprofit school.
- Private benefits are prohibited. Nonprofit, tax-exempt, 501(c)(3) organizations may not be operated for the personal benefit of their members, such as by providing a method for their members to earn money to support individual or family participation in club activities.
- Control of assets and funds. All funds raised by nonprofit, tax-exempt, 501(c)(3) organizations must be controlled by the organization itself and used to further the organization's tax-exempt public purpose. Individual booster members may not be in control of how funds "they raise" are spent.

4.3 Purchases by the Club

Purchases for the VSAA ABC will be processed as disbursements directly from Booster Club funds (*see Disbursement of Funds 6.9*). This includes purchases of supplies or equipment related to the day-to-day operation of the VSAA ABC, as well as purchases necessary to conduct a fundraiser.

VSAA Arts Booster Club is not allowed to make purchases under a District contract nor are VSAA ABC purchases eligible for the same special or discounted pricing as received or negotiated by the School District.

VSAA Arts Booster Club may, however, negotiate their pricing or contracts from vendors of their choice. Purchases made by ASB (Associated Student Body), teachers, or the School District for or on behalf of VSAA ABC require prior VSAA ABC Board written approval. This includes purchases for fundraisers. Because of state statute, items necessary for a fundraiser may not be purchased through the ASB, even if the VSAA Arts Booster Club provides the funding for the purchase. This would be considered commingling of funds and is strictly prohibited.

4.4 Purchases for the School by the Booster Club

When the VSAA Arts Booster Club wishes to give a designated art form money for

supplies or equipment, the booster club will first donate the funds. In making the donation, the Booster Club should clearly indicate the purpose of the donation. The purchase will then be carried out in accordance with District purchasing guidelines and statutory laws. Supplies or pieces of equipment purchased from donated funds from the VSAA ABC, become the property of the school and District. All equipment and supplies purchased for an art form or the school must be shipped to a school district address.

4.5 Transportation Support

VSAA ABC may also donate funds to the school for transporting students to events. A district-required Field Trip Request form will be completed by the school in conjunction with the event. The art form will have filled out a **Grant Application Form** [See EXHIBIT F] to ask for transportation support. The District's Business Services office will bill the Booster Club for the cost of the transportation. Per school district policy, In no event should the VSAA Arts Booster Club remit payment directly to the transportation department, nor should they be permitted to contract transportation by an outside agency..

4.6 Hiring of Support Personnel

The Vancouver School District does not permit booster clubs to hire staff to perform services for the school or District. If the VSAA ABC wishes to pay for additional and/or extracurricular services such as additional teaching positions or specialized assistants, the person to provide the services must be hired through Human Resources. The VSAA ABC should issue a check, along with a letter stating what the donation is intended for, and give it to the Office Manager at the school. The funds must be sufficient to pay for the actual services plus any benefits due the employee. Funding to provide additional support personnel requires approval from the Board of Directors, school principal, Human Resources, and District Business Services Director.

4.7 Donations, Gifts, and Awards

All donations to the Booster Club will be deposited into the VSAA ABC general fund unless denoted for a specific art form. Contributors of goods or money valued at or above \$250.00 will be provided a written acknowledgment of **Receipt of Charitable Donation** [see EXHIBIT E] by the VSAA ABC per IRS guidelines.

4.7A Donations from the Booster Club to the Art Form

Donations to the school shall be processed in accordance with Board of Directors approved policies and procedures and a **Receipt of Charitable Donation** form. Donations to the identified art form may be accepted or approved by the teacher or advisor to that art form. Donations to the school or the District will be accepted/approved by the School or the District.

4.7B Donations Directly to the Art Form

An unsolicited contribution of money, goods, or services designated for a specific art form by a private individual or company is acceptable. However, a designated contribution to a private individual in an art form is an infringement of the Private Benefit and Inurement Section of the required rules of a non-profit organization and will NOT be accepted.

4.8 Use of School Facilities

All on-campus activities require pre-approval by the school principal or designee. Such activities cannot conflict with school schedules or activities, or district policies. Those take precedence over VSAA ABC activities. School district fees may apply, etc.

State law and School Board Policy regulate community programs on district property. When school facilities are used with an approved event/activity, they must also be placed on the official school calendar. The established school procedure must be followed and can be obtained from the principal's secretary. If another District facility outside of the current campus facility is needed, the District *Facilities Use* form, available at the district office, should generally be submitted one month before the intended activity.

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

5 FUNDRAISING PROJECTS

As a 501(c)(3) non-profit organization, there are two types of fundraising

- a) VSAA ABC General Fund fundraising. The General Fund will be used for the costs of running the club (insurance to host events, tax advisor, marketing, website, financial software, etc.). The General Fund may also sponsor specific art forms, events, or scholarships.
- b) Art form fundraising. The art form funds will be tracked separately and disbursed per the disbursement guidelines of the VSAA ABC and the federal guidelines required to maintain the status of a 501(c)(3).

Can the club do non-art form-related fundraising?

NO. Booster clubs register with WA state based on their mission/purpose. The VSAA Arts Booster Club is registered as an umbrella organization for all art forms at VSAA only. Interested art forms voluntarily partner with the club to fundraise, use the donation QR codes, and use the associated bank accounts. Current art form partners are vocal, theater, dance, band, and orchestra. Any art form may join or choose not to participate.

Fundraising projects for the VSAA ABC shall be:

- For a specific project, need, an art form, or cause as identified in the current approved budget and not for the sake of raising money.
- In connection with the goals and philosophies of the VSAA ABC and Vancouver School District guidelines. The use of individual student accounts for members of District groups or clubs is not allowed.
- Fundraisers or other activities sponsored by VSAA ABC on school district property must be authorized and conducted according to the policies and procedures outlined in this manual, laws, and Vancouver School District rules.
- Connected to a fundraising platform approved and administered by the VSAA ABC when collecting money.

5.1 School-Connected Food Sales

The VSAA ABC must comply with state law as well as district policies and regulations on the sale of food on school premises. All VSAA ABC members are encouraged to review and become knowledgeable of applicable laws, including county food handling requirements, State and Federal nutritional standards, and the District's Wellness Policy.

5.2 Raffles

According to the Washington State Gambling Commission, the VSAA ABC is qualified to hold raffles. While it is not permissible for school districts, individual schools, or ASBs to conduct raffles, nonprofit groups, such as booster clubs, are allowed to conduct raffles.

We may hold **two unlicensed raffles** for the public each year if the combined gross revenue from the two raffles **does not exceed \$5,000** in a calendar year. Earnings over that require a raffle license. Raffles may include 50/50 raffles, donation drawings, duck derby, and cow chip bingo.

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

5.2A RAFFLING ALCOHOL –

requires a special permit from the Washington State Liquor Control Board (<http://liq.wa.gov/>).

All Washington State rules for conducting raffles will be strictly followed. Visit their website/s for more information. This includes record keeping and records retention. If items to be raffled are donated, the art form representatives will need to provide

names and values for each item to the Board of Directors on the activity income/expense report.

5.3 QR Code Use

Any art form can access a QR code. The art form needs at least two parent booster club volunteer participation and a formal request by submitting an **Art Form Annual Goals Survey** (See *EXHIBIT N*).

5.4 Sales Tax

VSAA ABC is not exempt from paying sales tax. A resale certificate can be applied for from the state.

6 EVENTS

General Process

1. Parents are recruited to lead an event by art form teacher(s)
2. An event application form is filled out proposing the event, including assurance every effort has been taken to NOT conflict with other school fundraisers by date, time of year, or style
3. The proposal is presented to the board/general membership for a vote
4. Event/fundraiser proposal is either approved or denied

6.1 Vancouver Public School District Fundraising Event Guidelines

Use of the District's name in fundraising activities should be approved by the principal and will comply with district policies and state law.

Students shall not be involved in fundraising activities except as volunteers for the booster organization. The 80/20 rule applies (80% of the activity must involve adult members, and only 20% can involve students).

All booster funds are collected and maintained by the organization. The District's tax identification number cannot and will not be used. No booster funds shall be kept in any other bank accounts.

No coercion should be exercised in fundraising activities, and no student or teacher is required to raise any particular minimum of money or sell any minimum number of tickets, etc. Under no circumstances should pressure be brought to bear on students through competition or by special recognition of sales.

6.2 VSAA ABC Fundraising Event Guidelines

- To qualify for fundraising events, the art form must have a minimum of two VSAA ABC members in good standing plus an assigned Event Coordinator.
- The Event Coordinator is responsible for all documentation, financial management, and event reporting.
- A VSAA ABC **Fundraising Activity Application** [see EXHIBIT D] must be completed and submitted to the Events & Fundraising Chairperson/Board of Directors member for board approval (prior to activity commitment, i.e., downpayment, reservation, food order, etc.). Ideally, applications should be turned in more than one week before a regular monthly booster meeting and one month prior to the proposed event to be considered for approval. The paper application is available in the Gallery Office on the Booster Club drop box. The online application is available at vsaaartsbooster.org.
- Use of funds (how funds will be spent) should be specified on the application.
- Each art form may organize and conduct fundraising activities for its specific needs. If students are involved in any fundraising activities, it must be clearly advertised that the activity is a VSAA ABC activity and that funds will go to the VSAA Arts Booster Club. Net profit from all Booster fundraisers will be deposited into the VSAA Arts Booster Club account with a designation to the specific art form for which the funds are intended. Disbursement of funds will be executed per VSAA Arts Booster Club Bylaws.
- Art forms may **combine an event** with other art forms. In this arrangement, all raised funds will be distributed equally among the participating art forms that have students participating in a fundraising event. *If any questions should arise in a combined event, teachers, not the board, will discuss and report back to the club as to the plan of action for distributing funds.*
- Fundraising events must be pre-approved by the VSAA Arts Booster Club Fundraising & Events Chairperson or a Board of Directors member. School administration approval is needed if an event is on school property. School approval is not needed if the event takes place off school grounds.
- Returned checks and associated bank fees from a fundraising event will be the financial responsibility of the respective art form.
- The Board of Directors reserves the right to cancel any fundraising activity for failure to follow the policies and procedures outlined in this manual, or any activity that the Board of Directors feels puts the VSAA Arts Booster Club at risk or in a liable situation. In this situation, any deposits or monies already spent will be at the sole loss of that art form.
- The IRS indicates that individual accounts may not be used by a tax-exempt organization. Raising funds and depositing them into individual member accounts is not allowed.
- Requests for payments/registrations, etc., should be mailed to VSAA Arts Booster Club and not to the school or a personal residence.
- Payment for items being purchased, such as alcohol and food items, must be

made by the VSAA Arts Booster Club, directly, to ensure that the items are purchased from a licensed vendor and all appropriate taxes are paid on the items.

- **Alcohol:** a special occasion permit must be obtained. Alcohol can NOT be sold. To sell alcohol at a nonprofit event, one must hire a licensed caterer, and all the alcohol proceeds must go directly to the caterer, not the nonprofit.
- **All event organizers are considered employees of the nonprofit during events and are NOT ALLOWED TO DRINK ALCOHOL.**
- **Food:** if food is being served or prepared, all Health Department rules must be followed. The appropriate temporary food establishment permits must be secured.
- **Raffle:** a permit is required if raffling off alcohol.
- At the board meeting before the start of the activity/event, all contracts, insurance certificates, licenses, permits, W-9s, etc., that may be required must be submitted to the Board of Directors for review.

6.2A Approved Fundraising Activities (examples):

- Garage Sale
- Carwash
- Team Dinner
- Partnership Events (restaurants, etc.)
- Merchandise Sales (spirit items, cookie dough, magazines, candy, plants, etc.)
- Hosting Tournaments/Camps
- Event Programs with Advertising
- Concessions
- Auctions
- Raffles (while following state guidelines)

6.2B Unapproved Fundraising Activities (examples):

- Poker Events where admission is charged (defined as professional gambling)
- “Cold Calling” for Donations
- Door-to-Door Sales

6.3 Event Planning Suggestions (not required):

- Meet together as a committee after the fundraising event application is approved.
- Create a list of tasks that need to be done and identify the owner for each, desired donations, timeline, etc.
- Find a platform for the committee matching tasks/donations to committee members. Suggested platforms: [signupgenius.com](https://www.signupgenius.com), [eventbrite.com](https://www.eventbrite.com), etc.
- Sample task list: secure venue by (date), plan food/drink by (date), coordinate entertainment by (date), create a budget for the event, create a flier to email home by (date), send an email reminder to people who have signed up by (date), develop ticketing strategy, find a CheddarUp.com expert who can research the platform and learn how to use for taking in donation money, volunteer coordinator for “day of” event, etc.

- Create a second digital sign-up for the event itself: volunteers needed, tasks, time slots, donations, amount, where to deliver, etc. Get specific with the information needed the DAY OF the event: where to park, what time to arrive for the volunteer job, the dress code, etc.
- Send out volunteer requests at least two weeks before an event to make sure there are enough volunteers to run the event.
- Double check and confirm venue, music/entertainment, food/drink, etc., the week before the event.
- Email volunteers a reminder of their task and timeslot or their donation a few days before the event (this can be set up on the sign-up platform).

6.4 Event Communication

All event communication to the school (fliers, invitations to attend, advertising, etc.) will adhere to the following process:

1. Label all publicity with required information including
 - a. "VSAA ARTS BOOSTER CLUB sponsored event."
 - b. "All proceeds to benefit (list artforms)."
 - c. "Questions? vsaaartsbooster@gmail.com and <https://www.vsaaartsbooster.org>"
2. Before publicity is sent out about an event, Email all publicity materials to **vsaaartsbooster@gmail.com** for approval by the Executive Team or Events/Fundraising Committee.
3. After approval (about a week), email the approved materials to the school secretary, Annie, at **Annamarie.blair@vansd.org**. Information emailed home needs to get approval from the principal in this way and, for potential school audits, should be on file with the district as a "sent" document.
4. Follow up with the school secretary to ensure the document was sent out. Don't assume it was. There is a lot of information that goes home and sometimes things are missed.
5. IMPORTANT: Remember to never send any communication to families through school teachers. Communication with the school families must always be approved by the administration and filed by the school secretary.

6.5 Event Advertising

- Advertise booster events at all the back-to-school events and all parent meetings. Get administration approval.
- Advertise on the booster website and social media (Facebook/Instagram/Twitter).
- Send email invites to the Booster membership list.
- Post fliers around the school (administration approval): teacher mailboxes, booster cabinet, staff lounge, etc.
- Send a flier home via email that goes out to everyone.
- Post/share to VPS parent groups (PTA, PTSA, Booster Clubs, etc.):
[Get involved – Vancouver School of Arts and Academics](#)
[Get involved – Skyview High School](#)
[Get involved – Columbia River High School](#)
<https://fort.vansd.org/athletics/>
[Hudson's Bay High School](#)

Get involved – Vancouver iTech Preparatory

<http://www.itechprepbooster.org/>

<https://www.facebook.com/groups/itechprepBooster/>

6.6 What to Bring to an Event

- Copy of VSAA Arts Booster Club insurance for the event.
- QR codes for corresponding art forms AND brochures to have available
- If space/time allows, set up the VSAA ABC booth for advertising (stored in Ms. Walker's office, email her for access hours).
- Money handling cheat sheet, if cash will be exchanged at the event.
- List of volunteers, tasks, shifts, etc. (in case people have questions).
- Food handlers card, online resources, and food handling rules. Helpful links:
[Food Worker Card](#)
[Food Worker Testing and Manager Certification | Clark County](#)
[Food Worker Card | Washington State Department of Health](#)

6.7 After an Event

- Once a fundraising activity is finished, a *VSAA Arts Booster Club **Deposit Form*** [see EXHIBIT G] must be completed by two VSAA ABC members. Deposit funds along with the deposit form in the VSAA ABC dropbox in the Gallery Office.

VSAA in-building events: Ideally, money is not to leave the school premises except for a deposit to the bank. Cash and checks must be placed in the VSAA ABC lockbox in the Gallery Office within 72 hours or given to the VSAA ABC Treasurer along with a completed **Deposit Form** [see EXHIBIT K].

VSAA out-of-building events: If possible, cash and checks must be placed in the VSAA ABC lockbox in the Gallery Office within 72 hours or given to the VSAA ABC Treasurer along with a completed Deposit Form. Deposit forms are on top of the Club's dropbox in the Gallery Office.

- Event Chairperson will submit to the Board of Directors a ***Fundraiser Financial Report*** [see EXHIBIT H] showing the income, expenses, donations, etc. by the next Board or general membership meeting.

6.8 Disbursement of Funds

- Request for funds: complete the ***Disbursement Request Form*** [see EXHIBIT I] with the advisor/teacher signature. Be sure to include invoices and original receipts. Deposit originals in the VSAA ABC dropbox in the school Gallery (old) Office or submit directly to the VSAA Arts Booster Club Treasurer for reconciliation.
- Checks requested for any other purpose not outlined above should use the ***Check Request Form*** [EXHIBIT J].

- Prepaid credit cards are permitted for teacher use ONLY; Disbursement Request Form should be filled out requesting a prepaid credit card and outlining what funds will be used for:
 - Meals, travel plans, lodging, etc., expenses should be pre-planned
 - Receipts need to be turned in documenting purchases on the card within 10 days of the card being depleted

In the spring, the officers will work with the art form teachers to prepare a budget of anticipated expenditures and income for the year. The appropriate supporting documentation (invoices, receipts) should then be attached to the Disbursement Form for any money to be disbursed throughout the year. At no time will a check be issued without the appropriate supporting documentation.

- *Whenever possible, a check from VSAA Arts Booster Club is the preferred payment method for any expenditure. Reimbursement to an individual should be the exception and not standard procedure.*
- *All invoices to be paid shall be addressed to VSAA Arts Booster Club and not to the school or an individual.*
- *Art form teachers can be reimbursed for budgeted or other expenses if approved by the Board of Directors and an expenditure receipt is submitted.*

6.8A Approved Uses of Funds

Art forms may use their generated funds for any purpose allowed under IRS, Washington State Law, and Vancouver School District Policies (vansd.org/policies Specifically Codes 4120/4120P and 3530/3530P). Funds must be made available from the art form's VSAA Arts Booster Club account to be distributed.

6.8B Approved uses of funds include, but are not limited to:

- End-of-season club/art form party
- Purchase of additional supplies, equipment, uniforms/gear, or services not funded specifically through school board budgets
- Recognition/Awards
- Extracurricular activities and events – competitions, field trips, camps, and additional training for the art form and associated travel expenses with required signed waiver forms
- Assistance fund (i.e. a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip to students unable to afford it)

7 FINANCIAL POLICIES

7.1 Budgets and Budget Management

A budget will be developed by the Board of Directors at the beginning of the school year to project expected revenues and expenses and should be revised as needed. The budget will be developed *after* the art form teachers, who want to partner with the VSAA ABC, fill out a form with their goals for the coming year. The budget will be prepared each school year (July 1-June 30) and will include the annual goals and a plan for achieving those goals by deciding the following:

- Estimated revenues – what fundraisers will be held? Which art form?
- Estimated expenses – what will the fundraisers cost to hold?
- Estimated ending reserves and carryover – is there enough left over to accomplish the goals that have been outlined?

Budget monitoring is also necessary. This is the process of comparing the budget to the actual revenues and expenses at a point in time to determine if the revenues are as expected and if the expenses are not exceeding the amounts authorized in the budget. This should be done monthly, so there is adequate time to adjust plans if necessary. If the budget is unrealistic or the planned goals will not be met because of lower-than-projected revenue or higher-than-projected expenses, VSAA ABC should revise the budget to bring it within current realities. Whenever any significant change in the estimated revenues occurs or any increases in expenses are expected, the booster club should revise the budget. A good rule of thumb to use for significant change is a variance of ten percent (10%) or more.

7.2 Financial Reporting to the Membership

At a minimum, the Booster Club's membership should be provided with a financial statement and bank reconciliation at each meeting. The financial statement should compare budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit. There will be a year-end financial report prepared by the Treasurer by the end of the fiscal year. The report will be reviewed by the audit committee before it is shared with the general membership and board.

7.3 Refunds for Ticket Sales

All ticket sales are final for booster-sponsored events. This policy will be disclosed for each event (ex. Cheddar Up form). Attendees should be aware of this policy before purchasing tickets.

7.4 Money Handling Procedures

The Event Chairperson will work with the VSAA Arts Booster Club Treasurer to ensure that both the Booster and the art form records reconcile. The Event

Chairperson, Booster Secretary, or Booster Treasurer should ensure every volunteer understands the cash handling process before an event begins.

7.4A Money Handling Instructions During an Event [see EXHIBIT K]

Students should not take in or manage cash or checks.

Only VSAA ABC members can handle cash. If a volunteer is not a member, they must register to become a member before volunteering.

Two VSAA ABC volunteers should be present if cash and checks are solicited. If only one adult volunteer is present, cash and check donations should NOT be taken.

QR codes can be used at any time by patrons to give donations regardless of how many VSAA ABC volunteers are present.

ALL checks should be made payable to “**VSAA Arts Booster Club**” or “**VSAA ABC**” (with the art form denoted in the memo line. Otherwise, donations will be added to the general fund).

Envelopes, baskets, or boxes can be made available for cash donations towards a specific art form.

Any cash/check deposited in a donation box without designation will go to the club's general fund.

7.4B Cash Handling Following an Event

Two VSAA ABC members tend to the money after an event.

After each day of the event, a **Deposit Form** [see EXHIBIT L] should be completed. Two people must be present for the counting of the funds and both must sign the form. The form will itemize the fund sources (for example, t-shirts event sales) and cash vs. checks. The funds and **Deposit Form** will be sealed in an envelope in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was not correct.

VSAA in-building events: Ideally, money is not to leave the school premises except for a deposit to the bank. Cash and checks must be placed in the VSAA ABC lockbox in the Gallery Office within 72 hours or given to the VSAA ABC Treasurer along with a completed Deposit Form [see EXHIBIT K].

VSAA out-of-building events: If possible, cash and checks must be placed in the VSAA ABC lockbox in the Gallery Office within 72 hours or given to the VSAA ABC Treasurer along with a completed **Deposit Form**. Deposit forms are on top of the Club's dropbox in the Gallery Office.

Note: Unidentified money will go into the general fund. If not claimed by an art form within three months, the funds will stay in the general fund.

7.5 Securing Cash

The booster president, secretary, and treasurer share the combination to the dropbox. Only officers can open the dropbox with the code.

7.6 Treasurer's Duties for Securing Cash

Bank deposits will be made by the treasurer or financial secretary daily when warranted. When possible, deposits will be made during regular banking hours. If an event finishes after banking hours, deposits can be held in the safe on the school campus or at a secure location on campus until the next business day. The treasurer will report to the chairperson the amount of money deposited by providing copies of deposit receipts.

7.6A Deposits

All funds received by the Booster Club shall be deposited directly into the appropriate booster club/art form account.

Checks may be returned by the bank for insufficient funds. NSF stands for "not sufficient funds." An NSF check is one that is not accepted by the bank of the company issuing the check on the grounds that its bank account does not contain sufficient funds or the bank account has been closed. Immediate and reasonable attempts must be made to collect cash from the maker of a returned check. A returned check is surrendered to the maker only when cash is received to replace it.

7.6B Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement will be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement. Items that are needed for reconciliation are listed below.

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursement journal
- Cash receipts journal
- General Ledger

7.7 1099 Requirements

Internal Revenue Service guidelines require that all payments for services over

\$600.00 made to an individual by a booster club be reported on a form 1099 on an annual basis. The VSAA ABC will secure an IRS form W9 from the provider at the time of service to ensure an accurate record of the taxpayer identification number. The organization must then issue a form 1099 to all qualifying vendors performed in a calendar year by January 31. The following guidelines can be used to determine if a person is an independent contractor and 1099 reporting is required:

- **Risk of profit or loss.** Independent contractors realize a profit or sustain a loss based on their success in performing the work or service.
- **Continuing relationship.** The relationship between an independent contractor and employer ends when the job is done.
- **Compliance with instructions.** Independent contractors cannot be told when, where, or how to do the job.
- **Training.** Independent contractors do not go through any instructional training period with a more experienced employee to learn how to do the job. Independent contractors specialize in the field in which they have been employed and do not require training.
- **Personal Service required.** The right of an independent contractor to substitute another's services without the employer's knowledge shows that one particular individual's personal services are not being required by the employer.
- **Integration into the business.** The success or continuation of the business is not dependent on the independent contractor's performance of the service.
- **Control over the hiring, supervising, and paying of assistants.** Independent contractors maintain control of their assistants. The employer contacts the independent contractor if there is a problem, and the employer pays the independent contractor for the work done. The independent contractor then pays the assistants directly.
- **Set hours of work.** An independent contractor sets working hours.
- **A full-time work requirement.** An independent contractor has the availability to work for more than one client.
- **Worker's availability to the general public.** An independent contractor makes services available to the public.
- **Working on the employer's premises.** An independent contractor works off-premises unless the nature of the service to be performed requires attendance at the employer's work site.
- **Working for more than one firm.** An independent contractor has an established business in which they work for more than one firm.
- **Required work order or sequence.** An independent contractor does not need to be told in what order or how to do a job as he/she is considered an expert in the field.
- **Required reports.** An independent contractor is not required to submit oral or written reports.
- **Payment by the hour, week, or month.** An independent contractor is paid a lump sum fee basis when the job is done. An invoice must be generated to

substantiate the payment.

- **Furnishing tools and materials.** An independent contractor has the necessary tools and materials to do the job.
- **Investment in facilities.** If the independent contractor maintains an office on the employer's premises, he/she must pay a rent or lease payment for the office space and the overhead.
- **Employer's discharge rights.** An independent contractor cannot be terminated as long as he/she fulfills the contract.
- **Workers termination rights.** An independent contractor may be held financially responsible for any loss the employer may suffer due to an incomplete, inaccurate, or unsatisfactorily completed contract.

7.8 Annual Audit Procedures

An audit is an examination of the financial records of the booster club. An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, when there is a change in any officer who signs booster club checks.

By June 30th each year the VSAA ABC Treasurer(s) will submit a written report of revenues and expenditures (Financial Report) for that school year to the Booster Club Audit Committee.

An audit may be conducted by an outside party, such as a CPA or an audit committee. The Audit Committee will be composed of at least three members of the booster club who are not the president or treasurer. The audit should be performed by someone who is independent from day-to-day financial activities. All officers of the organization shall make records available as requested by the committee.

The results of the audit will be shared at the next general membership meeting. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation.

The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
assure income and expenditures are consistent with budget and goals for year;
 - Ensure that the club's cash balances are accurate;
 - Determine that established procedures for handling funds have been followed;
 - Ensure expenditures occurred in a manner consistent with organization's bylaws;
 - Ensure that all revenues have been appropriately received and recorded;
 - Verify that annual federal and state forms have been filed.
- verify that the bank balance and ledger balance are reconciled.
protect the booster club officers and the organization.

Audit procedures for the audit committee are as follows:

- Review reconciled bank statements and canceled checks to determine that:
 - Disbursements have been properly documented with an invoice or receipt.

- Disbursements have been properly approved.
- Checks have been properly signed.
- Checks have been deposited or cashed by the payee indicated.
- Checks have been accounted for in the proper sequence (no missing checks).
- Check addition and subtraction on cash receipts and deposits.
- Compare cash receipts and deposits to the bank statement.
- Verify that receipts and disbursements were allocated to the correct account or budget category.
- Verify that income from sales, dues, or other sources has appropriate backup. The total amount collected should match the amount deposited into the bank account.
- Review the treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
- Determine that only applicable booster club officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers.
- In addition, the faculty sponsor shall not be an authorized signer on the account.
- Obtain proof that all applicable sales taxes were paid.
- Verify that 1099s were issued, if applicable.

7.9 Retention of Records

Since the VSAA Arts Booster Club suffers from the constant turnover of officers and members, it is important that the organization's activities be documented and that a procedure for retaining those documents is established. Listed below are documents that should be retained by the organization.

- Cash receipts
- Cash disbursements and general ledger
- Bank records
- Income tax returns
- Minutes of meetings as defined by the organization's Bylaws
- It is recommended that the organization obtain a safety deposit box or a similar storage facility to ensure the security of important documents.

7.9A Financial Forms

Year End Financial Report [see EXHIBIT M]

Art Form Annual Goals Survey [see EXHIBIT N]

8 MISCELLANEOUS

8.1 Insurance

Shall be renewed yearly.

8.2 Charitable Giving

To meet our charitable responsibilities per the IRS it is suggested that we either require art forms to donate a percentage of their total fundraising proceeds to a local charity (one that benefits our community directly, such as the food bank) – or donate the funds to a VSAA scholarship fund.

8.3 Website –(vsaaartsboosterclub.org) forms, policies, and contact info for the Board of Directors are all available.

8.4 Student Scholarships (in the future)

- A) Purpose and goals
- B) Policies and procedures should reflect scholarship rules
- C) Working with school administration/partnering/logistics
- D) Working with art forms/partnering
- E) Application process
- F) Distribution of scholarship(s)

8.5 Sales Tax and Selling Items as a Fundraiser

8.6 Selling VSAA Gear (sweatshirts, tshirts, etc)

2022/2023 Participating Art Form Teachers

Teacher Name: _____ Art form: _____
Phone: _____ work email _____
Art Form Representative Name: _____
Rep's Email: _____
Teacher Signature: _____

Teacher Name: _____ Art form: _____
Phone: _____ work email _____
Art Form Representative Name: _____
Rep's Email: _____
Teacher Signature: _____

Teacher Name: _____ Art form: _____
Phone: _____ work email _____
Art Form Representative Name: _____
Rep's Email: _____
Teacher Signature: _____

Teacher Name: _____ Art form: _____
Phone: _____ work email _____
Art Form Representative Name: _____
Rep's Email: _____
Teacher Signature: _____

Teacher Name: _____ Art form: _____
Phone: _____ work email _____
Art Form Representative Name: _____
Rep's Email: _____
Teacher Signature: _____

By signing below, officers acknowledge receiving a copy of the Policies and Procedures Manual of the VSAA Arts Booster Club and agree to abide by and represent the art form and the club according to said manual. Officers understand that failure to follow the Policies and Procedures of the VSAA Arts booster may result in an art form's privileges to fundraise may be revoked by the Board of Directors for up to two (2) years.

President: _____ Date _____

Secretary _____ Date _____

Treasurer _____ Date _____

- EXHIBIT A **Bylaws**
- EXHIBIT B **Organizational Flow Chart**
- EXHIBIT C **Officer Transition Guide**
- EXHIBIT D **Fundraising Application**
- EXHIBIT E **Receipt of Charitable Donation Form**
- EXHIBIT F **Grant Application Form**
- EXHIBIT G **Deposit Receipt Form**
- EXHIBIT H **Fundraiser Financial Report**
- EXHIBIT I **Disbursement Request Form**
- EXHIBIT J **Check Request Form**
- EXHIBIT K **Cash Handling Instructions**
- EXHIBIT L **Deposit Form**
- EXHIBIT M Year-End Financial Report example will go here
- EXHIBIT N **Art Form Annual Goals Survey**