

EL CERRITO STUDENT ACTIVITY FUND SPONSORED GROUP COMMITTEES

EXPECTATIONS AGREEMENT BETWEEN **EL CERRITO STUDENT ACTIVITY FUND AND SPONSORED GROUP COMMITTEES**

The El Cerrito Student Activity Fund (SAF) is a 501(c)(3), non-profit corporation. Its mission is to **provide broad-based community financial support for academic, extracurricular and other school-related activities for El Cerrito High School students**. SAF complies with all federal, state and local laws applicable to non-profit organizations and follows all rules and regulations regarding maintenance and reporting of actions, income and expense disbursement.

SAF's sponsorship allows its Sponsored Group Committees (SGCs) to solicit contributions from individuals and corporations that seek tax deductions for their gifts. As a tax-exempt organization, SAF offers the following benefits to its SGCs:

- Use of the tax ID number to solicit and receive donations and for organization of community events;
- Insurance coverage for off-campus fundraising and related activities;
- Inclusion in the SAF Annual Appeal, which generates donations to the SAF General Fund, as well as contributions that donors designate for specific SGCs.

SAF encourages dedicated groups to formalize as SGCs when fundraising levels exceed \$5,000 per academic year and/or the group requires more than 10 transactions per year. New SGCs must obtain approval of the SAF president before using SAF's tax identification number.

In addition to SGCs, SAF supports a variety of clubs, activities and school groups with lighter transactional loads and those unable to make the SGC-required administrative commitments, "non-SGCs." In these cases, governance, operational and financial administration is handled by the SAF Board.

Should an SGC be unable to fulfill the requirements outlined herein, the SGC will be converted to a "non-SGC" line item account under the broader SAF General Fund, and the SAF Treasurer will handle necessary financial transactions.

Governance Requirements:

SGCs must elect a minimum of three officers each school year:

- Chair
- Secretary
- Treasurer

A Financial Secretary, Chair-Elect or other officers may be added at the SGC's option based on need.

Coaches/Directors may not serve on SGC boards. This applies even if the coach or assistant coach is unpaid. Coaches do not vote on any decisions - financial or otherwise.

Electing Officers

Under the direction of the Secretary, SGCs shall formally elect officers for the forthcoming school year at the end of the current year. Documentation of the election shall be included in the SGC's Meeting Minutes. The minutes shall reflect the officer names in the exact format as the ID that will be presented at the bank for signature cards. **See SGC Annual Timeline for additional details.**

Budgeting

SGCs shall submit an approved budget for the fiscal year by September 30th. See SGC Annual Timeline for additional details.

Reporting to the SAF Board

SGCs shall annually renew and provide signed copies of this "SGC Expectations Agreement."

At least one of the three elected SGC officers is required to represent the SGC at two SAF meetings per academic year, including:

- The September meeting to gather pertinent operating information and present a committee report on goals for the year ahead.
- One additional public meeting to provide a committee update.

The SAF Meeting schedule is announced at the beginning of each academic year.

SGC/Committee Meetings

The SGC officers shall provide formal notice three days prior in advance to every meeting and hold regular committee meetings. Notice is to be submitted at minimum through ECHS Etree. echsetree@gmail.com

The SGC secretary shall keep minutes of all meetings and financial decisions.

Operational Requirements:

SGCs are authorized to raise funds from parents and the community but not from students. Any accounting related to student-conducted fundraising must go through the District (school cashier) rather than through any SGC/SAF accounts.

To remain in good standing with SAF, ECHS, WCCUSD, and other local and national regulatory agencies, the following conditions shall be met by SGCs. Violation of any of these rules may result in revocation of SGC standing and expulsion from SAF.

All SGCs:

- To keep fundraising efforts separated, dedicated and clear to donors/potential donors, each SGC will use its own letterhead and mailing address.
- All funds raised are to be deposited into the SAF/SGC account directly. Funds are never to be collected into/ go into a personal account (various online fundraising platforms).
- With the growth of sophisticated online fundraising platforms such as SnapRaise, 99 Pledges and similar, funds sometimes can only be deposited into the main SAF bank account (because all SGC accounts share the same tax ID number). Should it look like funds need to be directed to the main SAF bank account, these fundraising events need to be cleared by the SAF board/treasurer prior. Contact: echssaf@gmail.com. You should always try to have the funds directed to your own SGC account.
- Any personnel, whether temporary or longer term, operating on campus (including fields) and interacting with students must be registered as volunteers with the District and in possession of a valid WCCUSD volunteer badge. More information here: <https://www.wccusd.net/domain/93>
- Coaches/Directors will not be informed of which players' families donate funds, amounts of donations or any other financial contributions. The separation of family donations and coaching arrangements must be clear and complete.
- "Pay-to-play" participation fees of any kind are not allowed.
- Donations from participant families may be suggested by an SGC or SAF representative but cannot be required.
- Coaches/Directors will not have check-writing authority for the SGC.
- Approval of the SAF President shall be obtained to use SAF letterhead.
- SGCs shall use fundraising and donation acknowledgement templates as provided by SAF.
- **GRAD NIGHT** must communicate with El Cerrito SAF indicating trip details, dates, number of participants. This is for insurance reasons.
- SGCs are to submit officer names here: https://docs.google.com/forms/d/1NMm2qVU6JB359xIsPqAXbNvZFnC_waxG_UjsEO2te8o/edit
- SGCs cannot employ/contract with students or anyone under the age of 18, and can only employ independent contractors. Laws have changed in recent years and have become significantly stricter. SGC's cannot take on the financial, legal and management responsibilities of employees. You must apply the "ABC test." If you aren't 100% sure, do not hire. SAF does not have any guidance to give you. We are sorry. https://www.dir.ca.gov/dlse/faq_independentcontractor.htm
- What is the ABC Test?

- A. Under the ABC test, a worker is considered an employee and not an independent contractor, unless the hiring entity satisfies all three of the following conditions:
- The worker is free from the control and direction of the hiring entity in connection with the performance of the work, both under the contract for the performance of the work and in fact;
 - The worker performs work that is outside the usual course of the hiring entity's business; and
 - The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

These are not the only rules that apply. Please understand them, The fines are big. The paperwork is voluminous if you get caught.

- If you are contacted by EDD, do not fill out anything. Contact SAF treasurer. echssaf@gmail.com

SGCs for groups/teams receiving District funds/support:

- Coaches/Directors must be hired, paid and managed through the District.
- No cash payments may be made by SGCs to personnel paid by the District.
- Consultants and independent contractors, such as batting coaches, retained for only very short and temporary periods (not full year) to do targeted work may be paid by the SGC.
- SGC's may not independently contract with anyone not eligible to work in CA or the USA. (Those not eligible to work by nature of immigration status; minors not eligible for a work permit, etc.)
- District personnel (coaches) may not directly solicit donations from parents/players.
- District personnel (coaches) shall complete forms acknowledging receipt whenever they accept a donation or grant.
- All equipment purchased by the SGC becomes the property of ECHS and must be cleared for purchase by the Athletic Director Jacob Rincon, jrincon@wccusd.net prior to purchase. This is to ensure that equipment meets District health and safety

requirements. The equipment is to be labeled and stored securely for the benefit of future participants. Procedures shall be consistent with District/ECHS procedures for proper equipment inventory and storage.

- Financial documentation and meeting minutes of all income and expenses and election of officers must be kept.
- *****IMPORTANT NOTE: Coaches/Directors should avoid financial discussions**

with players/participants and their families. Only current SGC Officers (or designated parents/guardians) may address financial needs/solicit donations. ***

Financial Requirements:

Banking and Checking

- Each SGC has its own dedicated bank/checking account under the SAF master account.
- SGCs must maintain only this one bank account.
- Two signatures are required on disbursement checks of \$250 or more.
- SGC funds and District funds may not be commingled.
- Any money raised by the SGC is to be deposited immediately in an SGC bank account. Money is never to be deposited into a school account or a personal checking, savings, money market, etc. account.
- Online banking -- The SAF Treasurer can add and remove online banking users. When SGC treasurers are elected and contact information (including an email address) provided, online access may be granted.
- Electronic Fund Transfers (EFTs) – Should donors wish to make electronic donations to an SGC, please try to supply your own bank account number, and try not to supply the SAF General Fund bank account. While the SAF Treasurer can transfer funds, it is sometimes difficult to figure out who is the intended recipient. Please email echssaf@gmail.com if you know donations are coming or if you have questions.
- Corporate Matches – Corporate matches sometimes do not match the SGC for which the match deposit is intended. It is the SGC treasurer's responsibility to ensure corporate matches are communicated and deposited/transferred into the SGC's account. Please communicate with echssaf@gmail.com. Sometimes donations take months to hit the bank account. Please be patient.
- **To Change Bank Signers....**
 - You must hold a meeting and elect new officers. Your SGC is required to elect a president, a treasurer and a secretary.
 - After you elect your officers, denote the new officers and your new bank signers in the minutes. Please denote two signers.
 - The names of bank signers must be recorded in the minutes in the exact format of the drivers license/ID that will be produced at the bank when the signature cards are signed. Ideally, the minutes also list the people to be removed from the account as authorized signers. If you do not know who is a

signer, it is acceptable to write, "remove all other signers on the account."
Secretaries cannot be bank signers.

- Indicate the address to where you want the bank statement mailed.
- The header of your minutes should indicate the following:

El Cerrito Student Activity Fund

(Name of your SCG, Soccer, Music, Volleyball, etc.)

Date _____

- The minutes need to be signed by the secretary.
 - Submit signed minutes - scanned/photo to echssaf@gmail.com
 - The SAF Treasurer will go to the bank and get the paperwork ready.
 - Do not go to the bank until you hear back from the SAF Treasurer.
 - When you go to the bank, bring an ID that matches the names recorded in the minutes.
 - The new signature card does not become official until all new signers sign. While it is no longer required that you all go together to sign, it is a best practice, as you will know everyone showed up.
 - SGC's are to submit officer names here:
https://docs.google.com/forms/d/1NMm2qVU6JB359xlsPqAXbNvZFnc_waxG_UjsEO2te8o/edit
- **PayPal** - It has come to our attention that PayPal is looking at all accounts in a mass cleanup. Many old accounts are potentially not set up correctly and may be flagged. We'll deal with it as the issues surface.
 - When ordering new checks, the address shall read:
(Your Club's name from your bank statement. For example, Friends of El Cerrito Music)
PO Box 2376
El Cerrito, CA 94530
 - It is not required that you purchase checks from Mechanics Bank. Other outlets may be more cost competitive. You may want to shop around.

Record Keeping/Documentation

SGCs must maintain and at minimum electronically keep the following financial documentation as noted in the SGC Annual Timeline and/or as requested by the SAF Treasurer:

- Names/Contact information for SGC officers authorized to sign checks.
- Proposed and approved annual budgets.
- Meeting Minutes that reflect financial transaction approvals

- Record of deposits and expenses
- Original receipts for all expenditures
- Bank statements reconciled to the SGC checkbook
- Year-end financial report Submitted no later than September 30th.
- Statement that SGC bylaws have been reviewed at the first meeting of the year with officers.
- All records, including original receipts, must be maintained by SGC leadership for **seven years** per IRS guidelines.

Tax Forms/W-9

Any individuals paid \$600 or more in wages in the calendar year will be reported on a W-9. <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

It is our recommendation that you collect W-9 information prior to paying anyone. You then have the form in the event payments exceed \$600 and you won't have to chase people down.

When sending information to SAF, do not send social security information by email. Contact the CFO to arrange an information transfer by mail or phone.

End-of-Year Reporting Due October 2, 2022

- [End-of-Year Form 2021-2022 \(Please open the file, make a copy and work in the copy\)](#)
- [W-9 Information](#)
- **Results of any Raffles Held - September 1 - August 31 - by email to echssaf@gmail.com. SAF's Secretary will compile and file.**
- [Major Donors - \\$5,000+](#)
- [Officer Information](#)
- **Yearly Budget - Format of your Choice**

Hereby agreed to by:

Name of SGC Officer

SAF President

Date: _____

Date: _____

Originally adopted by the SAF Board of Directors October 4, 2010; Updated August, 2022

SPONSORED GROUP COMMITTEE – ANNUAL TIMELINE

Academic Year:

Month	Activity	Notes	Completed
By September 30th	<ul style="list-style-type: none"> • Submit signed copies of the “SGC Expectations Agreement” • Must have credentialed faculty sponsor • Must have completed and turned in club paperwork. Contact: jackeline.reyes@wccusd.net 		
By September 30th	Submit approved budget for current year and all end of year paperwork		
Sept.	SGC officer to attend SAF meeting to present goals and budget		
October 2, 2022	Tax info due to SAF		
First Week of January	Any information on independent contractors due to SAF		
Yearly	Electronically maintain governance and financial documentation, including: <ul style="list-style-type: none"> • Meeting minutes with financial approvals • Record of deposits/ expenses (bank statement reconciliation) • Scans of original receipts 		
Oct. – May	SGC officer to attend second required SAF meeting to update on activities		
Spring	Form nominating committee to identify potential SGC leaders for next year		
By May 31	Complete election of SGC officers for next year		
By June 15/ End of year	Submit officer names and contact information to SAF Board		

By June 30	Submit proposed budget for forthcoming school year		
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