

EL CERRITO STUDENT ACTIVITY FUND SPONSORED GROUP COMMITTEE OPERATING GUIDELINES AND EXPECTATIONS AGREEMENT

The El Cerrito Student Activity Fund (SAF) is a 501(c)(3), non-profit corporation. Its mission is to **ensure that ECHS students have the opportunity to participate in a diverse range of academic, sports and extracurricular activities.** The primary way that SAF delivers on this mission is by simplifying access to the foundational services needed to support the creation and sustainable operation of parent groups “Sponsored Group Committees” formed to support student interests.

SAF services in support of fundraising efforts include: Non-Profit Status, Banking, Insurance, Tax Preparation and Grant Funding.

In order to remain eligible for these services, SGCs must agree to follow guidelines which may be revised at the discretion of the SAF Executive Board in order to support the ongoing compliance with state and federal requirements for maintaining the Student Activity Fund’s non-profit status.

I. Relationship with El Cerrito High School and the West Contra Costa Unified School District

The Student Activity Fund is a support organization to the El Cerrito High School community. Neither the fund nor its officers are responsible for policies, budgets, or personnel. In order to support meeting the needs of the school community, the SAF Board maintains seats for a student representative and member of the ECHS administration. In addition, there is a seat reserved for the PTSA. SAF and its SGCs must comply with school and district guidance regarding use of logos, letterhead, and other representations.

The Executive Board includes a President, Treasurer, and Secretary. The board also consists of a Principal, PTSA President, a Faculty Member and Student Representative. Vice Presidents and at-large members may be added according to need and availability, at the discretion of the SAF Executive Board.

Open meetings are announced through the e-tree and are open to the ECHS Community. The PTSA, ECHS Administration, and SGC representatives deliver reports on activities in open meetings and the full ECHS community is invited to vote in SAF board elections.

II. Non-Profit Status and Committee Structure

As a non-profit corporation, SAF can create sub-committees that operate under SAFs non-profit status. SAF has two types of sub-committees: Non-Sponsored Group Committee (Non-SGC) and Sponsored Group Committee (SGC).

Non-Sponsored Group Committee

Designed for groups that are starting out or have limited parent support, but need occasional banking transactions and fundraising.

- Requirements
 - Individual Approved Adult Representative (usually a parent)
- Benefits
 - Governance, operational and financial administration handled by SAF board
 - Limited transactions through SAF Bank Account
 - Can accept tax deductible donations using SAF tax ID
 - Can use SAF tax ID for preferred pricing where available
 - Events covered under SAF insurance
 - Annual Tax Preparation by SAF
 - Inclusion in SAF annual direct appeal campaign

Sponsored Group Committees

Designed to support a more independent organization with its own parent board and more frequent banking activity.

- Requirements
 - Full Parent Board (President, Treasurer, Secretary)
 - Regular SGC Board Meetings (at least 4 per year)
 - Bi-Annual Reporting to SAF Board
- Benefits
 - Independent Bank Account provided by SAF
 - Can accept tax deductible donations using SAF tax ID
 - Can use SAF tax ID for preferred pricing where available
 - Events covered under SAF insurance
 - Annual Tax Preparation by SAF
 - Inclusion in SAF annual direct appeal campaign

Many parent groups initially form under SAF as Non-SGCs. This allows the group to take advantage of the benefits offered by SAF with minimal parent responsibilities. A Non-SGC can accept donations and make occasional purchases from the funds they have raised. Each deposit and withdrawal by a Non-SGC is a transaction against the SAF general fund and must be handled by the SAF Treasurer. SAF limits the number of transactions to reduce the load on the SAF board.

SAF encourages more active Non-SGCs to become SGCs when fundraising levels exceed \$5,000 per academic year and/or the group requires more than 10 bank transactions per year.

SAF and Sub-Committee Compliance

SAF must comply with all federal, state and local laws applicable to non-profit organizations and follow all rules and regulations regarding maintenance and reporting of actions, income and expense disbursement. SAF is also accountable to El Cerrito High School and the West Contra Costa Unified School District.

In order to maintain its non-profit status and maintain working relationships with ECHS and WCCUSD, SAF must ensure that all its sub-committees follow all applicable rules, guidelines and operational requirements.

Should an SGC be unable to fulfill the requirements outlined herein, the SAF board can vote to convert the SGC to a “non-SGC”. When this happens, governance, financial, and operational administration will revert back to the SAF board. Any monies will be held for the activities for which the funds were raised.

Governance

Non-SGCs appoint a (non-student—generally faculty sponsor or parent) liaison to work directly with the SAF board. In these cases, SAF handles governance, operational, and financial administration in collaboration with the approved representative of the group.

Each SGC must maintain an SGC Board. The SGC Board is elected annually and is responsible for governing the SGC according to the requirements outlined in these SAF guidelines and the SGC Bylaws. Additionally, the elected officers will administer the finances of the SGC and have access to the SGC bank account. See the “SGC Annual Timeline” below for timing details.

SAF Required Board Roles

These are the minimum board members required by SAF. Additional roles, such as Financial Secretary, President-Elect or other officers (such as Fundraising Lead or Vice President) may be created at the SGC’s discretion.

- President
- Secretary
- Treasurer

At the end of each SGC’s operating cycle—whether season or academic year, every SGC must formally elect officers for the upcoming academic cycle. The SAF Secretary should be informed when these elections take place and should receive a copy of the SGC’s Bylaws, signed by the incoming officers.

Completing SGC elections in a timely manner maintains our non-profit compliance and supports a smooth transition between SGC boards. SAF needs documentation of the SGC election results in order to facilitate bank access for the new board and other administrative tasks. In addition to the election documentation, the outgoing board is responsible for all financial and administrative reports related to their time of service on that board (see Financial Reporting section).

Election Documentation

Meeting minutes for the election meeting must include the following items.

- Date of the election

- Attendees
- Officer Roles (President, Treasurer, Secretary)
- Officer names that match the ID that the officer will use when they complete signature cards for bank account access. Exact match is critical.

When elections are complete, SGCs should submit new officer names [here](#).

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. Family members of the coach are encouraged to maintain confidentiality and/or recuse themselves from decisions or meetings where financial details might be shared.

Budgeting

SGCs shall submit an approved budget for the fiscal year along with any plans for raffles or other activities requiring licenses at the time of a board transition. See SGC Annual Timeline for additional details.

All SGCs must obtain approval of the SAF president before using SAF's tax identification number. This should be reviewed and renewed on an annual basis, preferably during the budget submission process.

Reporting Requirements

Elected officers of each SGC must renew and provide signed copies of this "SGC Expectations Agreement" on an annual basis.

The SAF Board Meeting schedule is announced at the beginning of each academic year. At least one of the three elected SGC officers is required to represent the SGC at two SAF meetings per academic year:

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

SGC/Committee Meetings

The SGC officers shall provide formal notice three days prior to every meeting and hold open committee meetings a minimum of two times per academic year. Notice is to be submitted at minimum through ECHS E-tree. echsetree@gmail.com. SAF should be invited to these meetings but is not required to attend. Each SGC's Executive Board should meet to review and reconcile financials and reports. The SGC secretary shall keep minutes of all meetings and financial decisions.

III. Operational Requirements

SGCs are authorized to raise funds from parents and the community but not from students. Any accounting related to student-conducted fundraising and/or district-sanctioned activities falls outside the purview of the SAF.

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.

- To keep fundraising efforts separated, dedicated and clear to donors/potential donors, each SGC will use its own letterhead (in compliance with ECHS/WCCUSD rules for logo usage) for solicitations, showing the current elected SGC Treasurer's mailing address for receipt of funds.
- All solicitations should comply with district guidelines around image and logo usage.
- SGCs must obtain permission before using SAF Letterhead or logos.
- Any acknowledgement of donations received should be on SAF Letterhead, showing PO Box and EIN with approved language regarding taxable status of donation. Please see "sample donation acknowledgement letter" below. Here's our [updated letterhead](#) with a draft acknowledgement letter.
- All funds raised are to be deposited directly into either the SGC account or into the SAF General Account. Funds raised for any SAF committee are never to be deposited into an account that is not registered under the SAF Tax ID Number.
 - **Moving funds through a non-SAF account creates issues for the tax status of those funds.**
 - Some online platforms may only allow a single deposit account per Tax ID Number. In this case, the fundraising activity must be approved in advance by the SAF Treasurer as the deposit account will be the SAF General Account. To avoid unnecessary load on the SAF Treasurer, SGCs are asked to use this option sparingly, if at all.
- Use of the SAF EIN/Tax ID Number is dependent on the approval of the SAF Treasurer.
- Donations from participant families may be suggested or encouraged by an SGC or SAF representative but cannot be required.

Coaches/Directors and Fundraising

- Coaches/Directors must NOT be informed of which players' families donate funds, amounts of donations or any other financial contributions. *The separation of family*

donations and coaching decisions must be clear and complete.

- “Pay-to-play” participation fees of any kind are not allowed.
- Coaches/Directors will not have check-writing authority for the SGC. Nor will they have access to bank account information including bank statements or balance reports.

The goal of these guidelines is compliance and protection of this Fund as a critical resource for our school community. If there is any question about whether something might not be allowed, we encourage all community members to reach out echssaf@gmail.com

Staffing

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](#).

SGCs cannot employ/contract/pay students or anyone under the age of 18 for services. Additionally, SGCs cannot take on the financial, legal, and management responsibilities of hiring ANY employees or contractors. More information from the state of California [here](#).

SAF has engaged with lawyers for advice on this matter and will share with SGCs when guidance has been received.

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.
- SGCs may not make any service agreements with any individuals without the approval of the SAF Executive Board.
- 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 prior to purchase. This is to ensure that equipment meets District health and safety requirements and so it can be insured for possible loss or theft.
- 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 and copies included in financial reports.

- **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.
- **GRAD NIGHT** is only able to support activities that meet the Safe and Sober Grad Night requirements. The approved liaison must communicate with the SAF Executive Board far in advance of the event to meet insurance requirements. Activities that are contracted with outside agencies fall outside the purview of the Grad Night SGC structure and fundraising efforts should be managed through the school/district channels.

IV. Financial Requirements

Banking, Checking, EFTs, Electronic payments

- Each SGC has its own dedicated bank/checking account authorized under SAF. SGCs must only use this one bank account. Signatories are limited to the Treasurer (primary) and President (backup). Since meeting minutes are maintained by the Secretary, they may not be a bank signer.
- When ordering new checks, the address must read:
[SGC name from your bank statement. eg, Friends of Girls Soccer]
PO Box 2376
El Cerrito, CA 94530
- All expenses over \$250 must receive board approval as noted in SGC meeting minutes. Two signatures are required on disbursement checks of \$250 or more. The board approval prior to payment and confirmation of transaction following payment should be reflected in meeting minutes and included in the monthly account reconciliation.
- SGC funds and District funds may not be commingled. Any money raised by the SGC is to be deposited directly 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) is provided, online access may be granted for ONLY the Treasurer.
- One debit card may be made available for the SGC Treasurer at the discretion of the SAF Treasurer.
- **SGCs may not apply for lines of credit or credit cards and SAF does not issue credit cards.**
- Electronic Fund Transfers (EFTs) – Should donors wish to make electronic donations to an SGC, please try to supply the SGC bank account number rather than 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 usually come to the main SAF account—often without information about which SGC is the intended recipient. 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 and provide the full name of the donor, their funding organization, and a rough idea of the amount expected. *Sometimes donations take months to hit the bank account.* Please be patient.
- There is a single Paypal and Venmo account that is set up using the SAF EIN. All payments come in through the general fund and, unless noted for an SGC, are deposited in the main account. The SAF Treasurer provides individual links and QR codes to each group to facilitate the process of earmarking donations. Older accounts may have been able to operate on their own PayPal and Venmo account. If an SGC receives a cessation or blocking notice from PayPal or Venmo, please notify the SAF Treasurer.
- Other electronic payment platforms (Zeffy, Stripe, etc) will be added to the SAF structure over time. If an SGC has set up an account using the SAF EIN, the Treasurer must be notified so we can ensure compliance and availability of the tools for all SGCs.

Record Keeping/Documentation

SGCs must maintain and keep the following financial documentation as noted in the SGC Annual Timeline and/or as requested by the SAF Treasurer. All records, including original receipts, must be maintained by the SGC Leadership for SEVEN YEARS per IRS guidelines.

- Meeting Minutes that reflect
 - Any board transitions or election activities
 - Annual review and any changes of bylaws
 - Financial transaction approvals including record of deposits and expenses, reconciled monthly with the bank statements
 - Proposed and approved annual budgets
- Names/Contact information for SGC officers authorized to sign checks.
- Original receipts for all expenditures
- Financial reports which should be prepared at the time of board transitions, closing out the transactions managed by one board and handing off to the next, at the close of the cycle.

Tax Forms and End of Cycle/Year Reporting

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

- [End of Year Tax Form](#) - Please open the file, save a copy and insert the name of your SGC
- Raffle information
 - Results of any raffles held over the course of the year.
 - Any raffles planned for the upcoming year.
- Major Donations (\$5000 or more) please add details to [this spreadsheet](#).
- Approved budget
- Officer information with dates of service (in case cycles bridge reporting timelines)

SGC Operating Agreement hereby agreed to by:

SGC Executive Board Member, Title

SAF President

Date: _____

Date: _____

Originally adopted by the SAF Board of Directors October 4, 2010; Updated October 2024

Sample SGC Annual Timeline

Month	Activity	Detail
September	Start of Year Compliance Check	- Expectations Agreement - Officer details - Budget - Tax forms and financial reports
October	SGC Report	Officer of SGC attends an open SAF meeting and presents goals and budgets.
December	SGC Financial Reports	Confirm tax documentation, fundraising information, and upcoming budgetary information is up to date.
March	SGC Report	Officer of SGC attends an open SAF meeting and presents activities and plans for leadership transition.
May	End of Year Compliance Check	- Meeting minutes - Financial reports/reconciliations - Transition paperwork (if any) - Budget and Actuals

Meeting Minutes Requirements

Meeting minutes must contain a number of details to meet the bank and financial reporting requirements. Following transitions of SGC Boards, the SAF Treasurer will coordinate with the bank and incoming board members to initiate access to accounts.

- Must reference SAF: “El Cerrito Student Activity Fund”
- Name of the SGC (e.g. Friends of Girls Soccer)
- Document title “Sponsored Group Committee Meeting Minutes”
- Date of the meeting (e.g. 5/15/2024)
- Names and offices of the elected officers
- Meeting attendees
- (for transition/election meetings) Which officers will be added as bank signers (in almost all cases this will be President and Treasurer)
 - The name of each bank signer recorded in the minutes must exactly match that officer's drivers license/ID that will be produced at the bank when the signature cards are signed.
- (for transition/election meetings) Which outgoing officers should be removed from the account
 - If you do not know who is a signer, it is acceptable to write, “remove all other signers on the account.”
- (for transition/election meetings) Copy of SGC Bylaws, signed by incoming officers
- The address where you want the bank statement mailed (usually the incoming Treasurer–DO NOT USE THE SCHOOL)
- The name and signature of the secretary producing the minutes.
- The secretary must email a photo of the signed minutes to echssaf@gmail.com