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Appendix A – School Board Policy School - Related Organization and Groups
Appendix B – School Board Policy School - Gifts and Donations
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Appendix C - School Board Policy School – Social Media
Athletic Mission Statement

The Athletic Department of the Cumberland Valley School District makes available to students a wide variety of opportunities to develop athletic skills and to become involved as members of interscholastic athletic teams. Cumberland Valley High School is a member in good standing of the PIAA and is a proud member of the PIAA District 3 and the Mid Penn Conference.

There is a rich athletic tradition at Cumberland Valley High School. Interscholastic athletics are viewed as a unifying force within the school community, affecting not only those who take an active part on teams but the entire student body. All students are invited to take part in as many athletic programs as possible. Participation in Cumberland Valley High School Athletics, however, is a privilege and not a right; and that privilege is earned by each participant through his or her adherence to the rules and policies set forth by the Cumberland Valley School District and the PIAA.

The athletic program is an extension of the academic program, and all athletes are urged to strive for excellence in both the classroom and on the athletic field. Good Sportsmanship, commitment to team, and the development of skills and strategies necessary for interscholastic competition are essential to a successful athletic program.

The central goal of this athletic program is to foster certain characteristics and qualities. These include respect for self and others, honesty, integrity, commitment, reliability, common sense and perseverance. The values learned through the athletic experience will help individuals become more productive members of the community.
Purpose
The Cumberland Valley School District Board of School Directors accepts the concept of cooperation, encouragement and support given by approved Booster Organizations to the school district’s various PIAA-affiliated interscholastic athletic programs.

Authority
The board further recognizes and declares that the role of an approved Booster Group is to assist and support but not direct, interfere with, nor supplant the staff, existing facilities or athletics program of the school district. It must be clearly understood by all booster club members that all school district sponsored activities are under the control, direction, and supervision of the Board of Directors through its building principals and their designee, the Director of Athletics. The Director of Athletics will serve as the immediate liaison to the Booster Organizations.

Booster Organization activities may strive to achieve the following objectives:

1. To promote fan support, spirit, and sportsmanship.
2. To assist the District by providing supplemental benefits and services to student-athletes.
3. To increase the opportunity for communication between parents/guardians and coaches in areas of common interest.
Guidelines for Sponsoring Banquets

It is recommended that all banquet activities be scheduled following the completion of the season’s schedule. The dates of state championship events are available in the Athletics Office. Care must be taken by Booster Clubs not to provide athletes with gifts or awards that may be in violation of the rules and regulations of the Pennsylvania Interscholastic Athletic Association. When planning and carrying out banquets, Booster Clubs should be sensitive to the following issues:

1. The expense that will be incurred by those wishing to attend; picnics and potluck dinners held in the school cafeterias or public park facilities are inexpensive options that can provide a pleasant atmosphere for honoring athletes and their families.

2. The implications the various activities planned for banquets may have on the diverse ethnic and religious cultures that may be represented in the team membership.

3. The length of the banquet. Repetition of activities, remarks and recognitions of individuals or groups may lead to restlessness among some attendees and create distraction from the positive nature of the occasion. Organizers should be mindful of the occasion. Organizers should be mindful of reasonable expectations for length being approximately two hours.

4. The results of opening up certain parts of the agenda to student-athlete driven activities. Typically, these include: Senior farewell speeches, gag gifts to teammates and slide/video presentations. Communication between the banquet planners and the athletes is necessary before the banquet to reinforce standards of appropriateness for such activities in order to prevent embarrassment or other negative effects to either the presenters or the audience.

5. Alcoholic beverages are not to be made available to any attendees of a CVHS interscholastic sports banquet.
Guidelines for Spectator Conduct at Interscholastic Athletic Events

Interscholastic athletic events are among the most popularly attended school-sponsored activities. Spectators at an athletic contest, take on the important role of representatives of our school district. Actions are seen and comments are heard by family and friends, opposing fans, local community residents, the media, coaches and athletes. Our school district expects that all spectators will conduct themselves in a way consistent with our theme of respecting the rights, person and property of others.

Guidelines:

1. Learn the rules of the sport so that you can understand and appreciate the action that takes place.

2. Treat visiting players, coaches, cheerleaders and fans with courtesy as you would a guest in your own home.

3. Accept that athletics are a learning experience for the participants and value the athletes’ efforts.

4. Respect the integrity and judgment of officials.

5. Cheer for your team, not against your opponent.

6. Show concern for an injured player, regardless of the team.

7. Follow the facility rules set by the game-site management/administration.

8. Do not attend events under the influence of any controlled substances (alcohol, drugs, tobacco, etc.) that will alter your thoughts and reactions to the situations of the contest.

We invite you to support our athletic teams with “CV Pride” throughout the school year.
Pepsi Agreement

Background:
The Cumberland Valley School District maintains an agreement with The Pepsi Bottling Group, “Pepsi” that grants “Pepsi” the right to be the exclusive supplier of beverage products to the District. The Food Service Department is excluded from the agreement. The agreement began on July 1, 2019 and expires on June 30, 2024.

Contract Highlights
The District has granted Pepsi the exclusive right to make the beverage products available for sale and distribution at the “Facilities”, including the right to provide all beverages sold at “Special Events”. The District agrees the “Pepsi” beverage products shall be the exclusive beverages sold, dispensed, served or available at the “Facilities”.

The District shall purchase, and shall require that all concessionaires, PTOs, and booster clubs selling beverages at the “Facilities” purchase all Products, cups, lids and carbon dioxide directly from “Pepsi”.

During the entire Term of the Agreement
No competitive products shall be sampled, sold, served or dispensed anywhere at the “Facilities”, excluding Food Service.

No permanent or temporary advertising, signage or trademark visibility for competitive products shall be displayed anywhere at the “Facilities”, excluding Food Service.

No agreement will be entered into or maintained by the Customer pursuant to which competitive products will be associated with the District or the “Facilities” in any advertising or promotional activity that creates a relationship or connection between the competitive products and the Customer or the “Facilities”, excluding Food Service.

Key Terms
Facilities- means the entire premises of every school and facility owned or operated by the Customer, now or in the future, including all elementary, middle, high and alternative schools, athletic facilities, convenience stores, book stores, student operated stores, teachers’ lounges and concessions stands, parking lots and vending areas excluding those operated by Food Service.

Special Events- means any athletic contest, booster club activities, and all other special events conducted at the “Facilities”.

Competitive Products – means any and all beverage products that are not manufactured, sold or distributed by “Pepsi”, excluding hot coffee, hot tea and non shelf-stable, non flavored fluid milk as currently defined by the USDA.

Beverages and Supplies
If you are interested in obtaining the beverages and supplies please contact Annemarie Potteiger in the District Office at 506-3313. She will be able to provide you the most up to date “Pepsi” contact information.
Concession Stands Guidelines

*For everyone’s health and safety, please follow these guidelines:*

- Encourage frequent hand washing with soap and water for those persons assigned to work in the Concession Stand. (i.e. wash hands after visiting rest room, sneezing, blowing nose or etc..)

- If Concession stand workers choose to wear food-service or medical gloves while performing their duties, ensure that the gloves are latex-free, disposable and are changed frequently throughout the day/evening.

- Discourage concession stand workers from handling both food and money; work assignments should be delegated to ensure that one person handles money and others handle the preparation and distribution of food and beverages.

- Food items may not be stored in the concession stand unless they are appropriately contained, labeled with the Booster Club’s name, and stored in refrigerators. Please take all other food items with you at the end of each game/use.

- Thoroughly clean all appliances, counters and sinks after each use.

- Place all waste in the appropriate garbage or recycling receptacles. DO NOT place ANY food items in the sink drain.

- Please report the damage or malfunction of any Concession Stand equipment to the Athletics Department.

- Remove all locks from drawers at the end of each season and empty their contents. Thoroughly clean the drawers.

- Keep small children away from the hot dog rollers to prevent an accident from occurring.

- During the Winter Sports season each team will be permitted ONLY one shelf in the refrigerator. An additional shelf should remain clear for game-day use only.

- Make sure all your supplies are placed in your designated areas. Any excess supplies must be removed and brought back. This is to ensure other groups are not using other supplies.

- At the end of the night, do not let standing water in sinks, tubs, or buckets.
Definitions and Understandings
The Cumberland Valley School District is committed to working with school-related organizations and groups that provide positive support to the students, academic, athletic, and co/extra-curricular programs, and personnel who run those programs, as well as provide opportunities for students to apply knowledge and skills, develop leadership capacity, organizational and time management skills, accountability, and the like.

School-Related Organizations or Groups
- Share the interests and concerns of the school district. (i.e. PTOs, booster organizations, and Eagle Foundation.)
- Are annually approved by the Board of School Directors as a school-related organization or group.
- Follow guidelines and procedures established by the Superintendent or his/her designee required to maintain their designation as "school-related."
- Maintain bank accounts separate from the district and are strongly encouraged to seek a 501(c)(3) charitable organization designation.
- Are managed and operated by individuals that are not employed by the Cumberland Valley School District.

Requirements for Recognition
In order for an organization or group to be recognized by the Board of School Directors as school-related the executive board or governing body of the organization shall submit the items listed below to the Superintendent and Board Secretary in January of each year and at a subsequent meeting of the Board of School Directors receive a majority vote recognizing the organization or group as school related.
- A current constitution and bylaws for the organization and, if applicable, a copy of current 501(c)(3) charitable organization designation.
- A listing of officers as well as updates after any organizational meeting in which they change.
- A current Annual Disclosure Agreement signed by each officer. The purpose of the Annual Disclosure Agreement is for the officers of the organization to affirm that they have read and understand the Best Practices for operating a School-related organization within the Cumberland Valley School District.
- The name of the president or his/her representative willing to serve on a committee chaired by the Superintendent or designee for the purpose of communicating organization/group activities and receiving information from the administration to ensure an effective communication network between school organizations and groups and the school administration.
Use of Facilities by School-Related Organizations and Groups

School-Related Organizations and Groups:

- may be granted the use of Cumberland Valley School District facilities at reduced fees and may be given a scheduling preference before external groups. The administration has the authority to approve the use of school facilities for these groups. (Policy 707-Use of School Facilities).
- may not schedule the use of school facilities for external or outside organizations.
- may not, without prior written approval, charge admission fees or collect donations while using school facilities unless all of the monies collected go directly to the group or organization's own benefit.
- may show non-monetary support for school sponsored, other school-related and external organizations. (i.e. create a special section for midget football players and cheerleaders at an event, recognize the contributions of a member of the community, etc.).

Fundraising by School-Related Organizations and Groups

School-related organizations and groups wishing to conduct fundraising activities that involve students must:

- be planned and carried out so as to safeguard the health, safety and general well-being of students and adhere to Policy 229-Student Fundraising.
- must attest that the organization's fundraising activities are educationally based, strive to follow best accounting practices as set forth in this policy and district guidelines, and have required clearances for adults working with children.
- demonstrate that a clear need to fundraise exists, establish a clear timeline, and a show the benefit that students derive from involvement.
- provide parents the opportunity to make a contribution in their child's name rather than participate in the fundraising collection.
- **not** directly or indirectly evoke punitive measures against parents and/or students who wish to opt out of participating in fundraising activities.

Further, school-related organizations and groups wishing to conduct fundraising activities are:

- strongly encouraged to limit fundraising activities to only what is needed to support students in a calendar year or as part of a well-defined, multi-year effort.
- strongly encouraged to expend all monies on the needs of students within the time frame students typically are associated with the organization. (i.e. JV/Varsity Booster-4 Years, Elementary PT0-6 Years)
- expected to work with the school administration to assure that all monies provided to student groups are Title IX compliant and consistent with the expectations of the PIAA and NCAA.
- expected to work with school administration to help assure that donations made by school-related organizations do not create educational inequities across the district.
• provide opportunities for students of families experiencing financial hardship to participate in the activities the organization supports.
• prohibited from utilizing students during instructional time for fundraising activities without prior approval of the building principal.
• avoid contests and promotions with fundraising that make students feel obligated to participate and/or fearful of being identified as being low-income if they do not.
• limit fund raising for external organizations on campus and refrain from engaging in fundraising for the benefit of third-party charities in the community.

School-related organizations and groups involved in concessions at school events shall follow district guidelines. In this regard, with input, the Superintendent or designee shall annually publish and distribute a Concessionaire's Manual.

External organizations/groups that receive funds through the efforts of Cumberland Valley School District students, faculty, staff, and community are expected to follow accounting practices required of their 501(c)(3) designation. School-related groups who are fundraising for a 501(c)(3) are encouraged to solicit donations in a manner that allow funds to go from the donor directly to the non-profit organization.

Outside groups and individuals that do not have a 501(c)(3) designation are prohibited from receiving funds from school-sponsored organizations or groups, through student trusts, or by direct solicitation on school district property.

Clearances for Adults in Proximity of Students
School-related groups and any of the volunteers they utilize as part of their organization/group, organizations/groups that support the organization, and any outside vendors or contractors they may contract with shall maintain all of the clearances required by the Commonwealth of Pennsylvania and do so in a manner consistent with Cumberland Valley School District policy and guidelines.

Best Practices- Administrative
Your organization must obtain an employer identification number (EIN) through the IRS. Use of the District employer identification number or sales tax exempt number is not permitted.

1. The District strongly recommends that your organization become recognized by the Internal Revenue Service (IRS) as a section 501 (c)(3) organization since you will be receiving donations. In future years the District may require the organization to provide proof of the 501 (c)(3) designation.
2. Monies raised through your organization should be used for the general benefit of the group as a whole. Efforts to segregate or silo monies for individual students should not occur and may jeopardize the group's 501 (c)(3) (tax exempt) status with the IRS. All entities must be aware that "siloing" is prohibited under the Internal Revenue Code. Capital Gymnastics Booster Club, Inc. v Commissioner, T.C. Memo 2013-193, for information on this prohibition and recent enforcement.

3. The organization should consider proper bonding insurance in an appropriate amount with a surety approved by the organizing board to protect the organization.


5. Keep contemporaneous minutes of meetings held or written actions undertaken during the year by the governing body and each committee authorized to act on behalf of the governing body.

6. Adopt IRS recommended policies:
   A. Whistleblower Policy- Charitable organizations are strongly encouraged to implement procedures that provide club/organization members the ability to inquire about or resolve ethical issues or questions.
   B. Conflict of Interest Policy- Updated Annually
   C. Document Destruction Policy

7. The governing body should review all Federal tax filings (990, 990-EZ) if applicable before filing with IRS.

8. Comply with the IRS requirements for substantiation and disclosure regarding charitable contributions and fundraising. (See IRS Publication 1771)

9. Efforts to raise money for other external organizations should be minimized and, to the extent they are conducted, the funds raised shall not be comingled with regular operating funds.

10. Any time small groups of chance (raffles, bingos) are conducted, a Small Games of Chance license is required to be procured from the Cumberland County Treasurer's office.
Best Practices - Financial Records

1. The organization's financial records should be maintained and reconciled on adequate computer software (ex: Peachtree, QuickBooks) to provide financial transparency for the organization.

2. An annual budget should be completed by the organization to measure organizational expectations. (Consider a two year budget approach.)

3. Carryover balances for the organization should be no greater than 30% of the next year's budget.

4. Develop a records retention policy and determine where the important records will be maintained.

Best Practices - Cash Receipts

1. A tracking system must be established for all receipts. This will simplify year end reporting. (Use of QuickBooks is highly recommended as a tracking system.)

2. If an event requires tickets for admission purposes, pre-numbered tickets should be required.
   A. Beginning and ending tickets should be reconciled to receipts per event.
   B. Tickets should be distributed in sequence; irregularities relating to the sequencing should be investigated immediately.

3. All checks should be restrictively endorsed "For deposit only" immediately upon receipt.

4. Maintain log of cash and checks received, including copies of checks. This log should be signed by persons collecting the funds for accountability. This tool will aid to simplify monthly and annual reporting requirements. (Scanned copies are acceptable; not required to maintain in hard copy form.)

5. Two individuals should be present when receiving and counting cash/check receipts.
   A. Each person should count the funds individually to ensure accuracy. The counts should be logged on one report.
   B. Report should be signed by both individuals involved in the counting process.
   C. The count sheet report should be forwarded to the person responsible for reconciling the bank statement.
   D. Bank statements must be reconciled within 5 days of receipt from a person who is independent of the initial count and deposit process.
   E. On-line banking allows more timely reconciliations and the identification of questionable transactions occurring throughout the month.
6. Establish which members of the entity will have the ability to make deposits. Deposits should be made frequently (e.g. no less than weekly)

7. If cash and checks are not being deposited on the day of the event, after two people independently count and sign off, the cash and checks must be locked in a secure area until deposited.
   A. The person who has access to the secured cash should not be the same person who counted the cash and checks, and attested to the count. This may be the same person who will create the deposit slip.
   
   B. The person preparing the deposit slip should not be involved in the initial count of the funds.

8. The deposit receipt from the bank should be given to the original reconciler, who then compares the deposit to the initial reconciliation. Any discrepancies should be investigated in accordance with entity procedures.

**Best Practices- Cash Disbursements**

1. A tracking system must be established for all disbursements
   A. This will simplify year end reporting.
   B. Use of QuickBooks is highly recommended as a tracking system.

2. Disbursements must be issued using pre-numbered checks.
   A. Any missing checks should be investigated immediately.
   B. The financial institution should be notified immediately to cancel/void missing checks

3. Blank checks should be restricted/secured in a locked location by someone who is not an authorized signatory.

4. Checks written to "Cash" are prohibited.

5. Disbursements must require approved invoice or receipt prior to being prepared for review and signatures.
   A. Paid invoices should be marked as "paid" to eliminate any potential for duplicate payments.

6. Require all checks to have **two** Club or Organization Officers' review and signature
   A. Rubber signature stamps should NEVER be allowed. All signatures must be live.
   B. Blank checks should NEVER be signed in advance and kept for "emergency" purchases.

7. Checks can only be signed by those listed as "authorized signatories." Signatory cards must be updated with the bank when officer positions are changed.
8. The organization is required to issue IRS Form 1099 to each person to whom the entity has paid at least $600 in rents, services (including parts and materials), prizes and awards, or other income payments.

   A. The entity is required to issue a 1099 to any individual, partnership, limited liability company, limited partnership or estate.

9. If the entity issues a considerable number of checks, consider implementing Payee Positive Pay. Your financial institution can help you with this process.

**Requirements**

1. CVSD Employees should not be officers of school related organizations and clubs.

2. CVSD Employees shall not collect, receive, count, or maintain receipts for the organization. CVSD employees shall not disburse funds for the organization.

3. Background checks should be completed for all volunteers and club members who will be operating, promoting or engaging in activity on CVSD property.

4. The newly amended Child Protective Services Law (CPSL) significantly affects volunteers involved with Cumberland Valley School District students and in the District's facilities.

5. Approved Volunteers (e.g. those who have successfully completed background checks) must update their activity with the CVSD Approved Advisor listing each school year.

6. Volunteers must review and attest to the volunteer policy on an annual basis.

7. Monthly statements of account balance must be filed for all accounts no later than 30 days after the month ends.

8. Any fundraising activities must be documented on the School-Related Group Fundraising Request Form and approved by the Building Administrator prior to conducting the activity.

9. The name of the president or his/her representative willing to serve on a committee chaired by the Superintendent or designee for the purpose of communicating organization/group activities and receiving information from the administration to ensure an effective communication network between school organizations and groups, and the school administration must be submitted to the Business Office.