

GUIDELINES FOR FUNDING OF ATHLETICS AT WILCOX HIGH SCHOOL

April 2018

I. Background on Funding of Athletics at Wilcox: Current Practice

Funding for athletics at Wilcox is complicated, with multiple and overlapping sources of money serving the needs of the teams. The school site receives a line item amount of money from the District's general fund for athletics. This money is used for such things as one-way transportation for away competitions, equipment, uniforms, field preparation for games, medical supplies, and incidental expenses. The District separately also funds stipends for coaches and regular field maintenance. Other expenses are covered through a variety of donations and fundraising efforts, which are explained below.

A. Team Fundraising

The sports teams themselves engage in a variety of fundraising efforts, which generate significant support for sports at Wilcox. Team fundraising takes various forms, including for example, sponsoring tournaments, charging for parking at football games (available as a fundraiser to all teams), charging rental fees for the use of Wilcox sports facilities,¹ selling discount booklets in the community, and selling concessions at sporting events. All teams engage in fundraising, and the money raised goes to such things as providing transportation back from sporting events, non-essential team gear, like sweatshirts or jackets, and team dinners. Money raised by the team currently goes into the Associated Student Body ("ASB") account, with the money for each team tracked separately.

The only team that sells concessions as a fundraiser is girls' volleyball. This season, volleyball concession sales generated \$1,785.

B. Other Associated Student Body Fundraising

Wilcox has a student body association, the Associated Student Body, which is organized "with the approval and subject to the control and regulation of the governing board of the school district." Educ. Code § 48930. The ASB and all student organizations under its auspices, including all sports teams, may conduct fundraising activities as approved by the board or its designee. Educ. Code §§ 48932, 51521; Administrative Regulation ("AR") 3290. The Education Code requires that:

The funds shall be expended subject to such procedure as may be established by the student body organization subject to the approval of each of the following three persons, which shall be obtained each time before any of the funds may be expended: an employee or official of the school district designated by the governing board, the certificated employee who is the designated adviser of the particular student body organization, and a representative of the particular student body organization.

¹ When Wilcox facilities are rented out, the District keeps 17% of the proceeds, the District puts 33% in an all schools account, and it gives Wilcox 50%. The Wilcox portion goes into a "use of facilities – sports" account, or a "use of facilities – other" account. If the rental was done by a sports team through the coach's efforts, the coach's team gets use of the funds. The funds are held by the District, and are available to the team by submitting a requisition to the District's purchasing department.

Educ. Code § 48933(b). Under Board Policy 3452, the principal or designee is responsible for the proper conduct of all student organization financial activities. At Wilcox, ASB funds are supervised by the principal/assistant principal, the ASB advisor, the ASB president and treasurer, the coach or club advisor, and the school bookkeeper. Minutes are kept of all student council meetings and reflect all financial activities. Board Policy ("BP") 3452; Education Code §§ 48933, 48937. Wilcox's ASB meets once a week and approves all disbursements from the ASB accounts.

The Superintendent has adopted the document entitled "Associated Student Body Accounting and Procedure Manual," which sets forth various standards for the supervision and use of ASB funds. AR 3452. The ASB checking reconciliation report is sent on a monthly basis to the District Budget Manager for District level review. The ASB account is audited every year by an independent auditor. The team accounts, which are part of the ASB account, have the same oversight.

At Wilcox, ASB raises money through ticket sales at football and basketball games, food sales, dine and donate events, and other fundraising activities. ASB uses some of its funding to support athletics by paying for such items as game officials, league fees, tournament fees, team publicity, EMT and police coverage at certain sporting events, announcers, timers, and chain crew at certain sporting events, and awards/awards ceremonies for athletes. ASB funds are also used for other student activities, such as social events, spirit activities, and prom.

C. Booster Organizations and District Fundraising Events

The main sources of outside funding for the teams, aside from student fundraising, are the Mike Hazlett Golf Tournament and the Wilcox Dads, Grads and Moms Booster Club ("DGM").

1. The Mike Hazlett Golf Tournament

The Mike Hazlett Golf Tournament is a District sponsored community fundraiser that raises money for the Wilcox athletics program and also provides a scholarship for college. Funds from the event are put into two different ASB accounts – the "Hazlett Scholarship Account" and the "Hazlett Sports Account." Funds from the tournament are placed into the Hazlett Sports Account, and are typically used to supplement the needs of the sports teams. Money from the Hazlett Sports Account is distributed in response to requests for funding by coaches to the athletic directors, subject to the approval of ASB.

2. Dads, Grads and Moms

Dads, Grads and Moms is a booster organization that supports a variety of activities at Wilcox, including athletics, through various fundraising activities. DGM is run independently of Wilcox and the District, although the Wilcox athletic directors have a non-voting seat on the DGM board.

Pursuant to Board Policy 1230, school connected organizations, like booster clubs and parent-teacher organizations, must obtain the written approval of the Superintendent or designee prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a District school or the students in that school. See also, AR 3290; Educ. Code § 51521. Pursuant to Administrative Regulation 3290, the Assistant Superintendent for Business Services has been designated as responsible for the acceptance, processing and stewardship of gifts, as well as the coordination of fundraising activities for the District.

According to the DGM website,

Money raised goes to help sports, school clubs, non-sports teams and has helped pay for school enhancements such as the scoreboard for water polo, field upgrades and gym equipment. We offer scholarships each year to graduating seniors who are going to college. We also have sent classes and clubs on field trips and given donations to Wilcox Associations/Clubs selected by our members with their paid membership each year. Our donations to various teams and groups given in the past have averaged over \$20,000 per year.

See, <https://wilcox.schoolloop.com/membershipappl>.

DGM directly donates to athletics in a couple of ways. It allocates \$5 from each member's fee to the sport or other student group designated by the member. And, it also makes grants to teams upon application. All teams who apply are provided funds for one tournament a year, shared between the varsity and junior varsity teams for the sport. Teams may also separately apply for a grant for equipment. DGM runs concessions at some of the school sporting events to fundraise for the organization, and some of this money may indirectly finance school sports. Money coming in to the teams from DGM is put into the separate team account that is part of the ASB account.

3. Parent Teacher Student Association

The Parent Teacher Student Association ("PTSA") raises money for Wilcox generally, and provides mini-grants of up to \$200 to teachers and to student organizations upon application. The Wilcox principal attends PTSA meetings, but does not have a vote on its board. Among its various fundraisers, the PTSA runs the concessions at the boys' and girls' basketball games. Although an athletic team may be eligible to apply for a mini-grant, the PTSA's funds generally have not been used to support athletic teams in the past.

D. Concessions

As mentioned above, concessions are run by various organizations, with the proceeds being used for various purposes. The girls' volleyball team provides concessions at their own games, and the money is used for the team. DGM and PTSA run the concessions at the football games, and the proceeds are split as follows: 25% to DGM, 25% to PTSA, and 50% to ASB, with the ASB share being used to pay for the referees for all sports. DGM and PTSA will also sometimes run concessions at track events. PTSA runs concessions at the girls' and boys' basketball games, and keeps these proceeds. This information regarding concession sales is summarized in the chart below.

EVENT	WHO RUNS?	WHO GETS PROCEEDS?	HOW MONEY USED?
Basketball (Boys & Girls)	PTSA	PTSA	Non-athletic needs at Wilcox
Football (Boys)	DGM/PTSA	DGM/PTSA/ASB	DGM grant recipients, which can include individual teams; PTSA, for non-athletic needs at Wilcox; ASB to

			pay for officials for athletic teams
Track (Coed)	DGM	DGM	DGM grant recipients
Volleyball (Girls)	Volleyball team	Volleyball team	Volleyball team needs

II. Oversight of Funding Sources and Use of Funds: Revised Practices

This section describes the practices the District intends to implement beginning with the 2018-2019 school year in order to improve the oversight of funding for athletics at Wilcox and ensure educational equity.

A. Funds to Be Requested and Accepted on Behalf of Wilcox Athletics

1. Funding for athletics at Wilcox will be consolidated into the following accounts: 1) The account(s) which reflect school site funds for officially recognized athletic teams at Wilcox and 2) an ASB "Teams Account" which reflects money generated by other means, including money raised by individual teams, money raised by the ASB for the sports teams, money raised for sports through the Mike Hazlett Golf Tournament, and money received from other sources (e.g., private donations, DGM, etc.) for the use of the athletics program at Wilcox. This change shall be made in accordance with ASB procedures and any applicable law. Money donated in the 2018-2019 school year and future years shall be consolidated into this "Teams Account" and shall be available to all officially recognized athletic teams. Money currently held in the individual team ASB accounts, and interest, dividends or other growth thereon, shall continue to be used for the purposes for which the funds were donated, until such funds are exhausted.

2. All money raised by or donated to Wilcox athletics or to individual sports teams shall be placed into the Teams Account. No coach or other employee shall be authorized to accept donations from any single source of over \$1,000 that is earmarked for a particular single sex sports team at Wilcox without prior approval by the principal, the Title IX Coordinator, and the Assistant Superintendent for Business. Any employee who wishes to apply for funds or other donations over \$1,000 for any single sex team from any single outside source, including DGM or any other individual or organization, shall obtain prior written approval from the principal, the Assistant Superintendent for Business and the Title IX Coordinator. Requests for approval of donations shall be in writing, and shall identify the donor, the donation to be made, the monetary value of the donation, previous donations made by the same source during the same school year, the intended recipient(s) of the donation, and the intended use of the donation by the team(s). It is contemplated that such requests shall come from the athletic directors, on behalf of the coaches.

3. For purposes of these guidelines, donations include monetary donations from individuals or organizations, grants made to particular teams (whether applied for or not, including from private individuals and booster organizations), non-monetary donations (for instance, used equipment, cleats, team gear, golf clubs), offers to pay for team needs (for instance, covering the cost of food and lodging for an away game), donations of facilities (for instance, the right to use training or practice facilities for free), and donations of services in kind (for instance,

funding of the use of an athletic trainer). Student fundraising is addressed separately below.

4. Under Board Policy, a gift should not be accepted if it will "directly or indirectly impair" the District's ability to provide equal educational opportunities for all district students. BP 3290. A donation made to a team of a particular gender may impair the District's ability to provide equal educational opportunity for all District students if it creates a substantial disparity in resources or benefits between male and female students. Identical benefits, opportunities and treatment of male and female athletes is not required, provided the overall effects of any differences are negligible. OCR 1979 Policy Interpretation. To avoid any discriminatory impact, those individuals responsible for soliciting or receiving donations on behalf of sports teams must ensure that funding and resources for athletics is distributed equitably, regardless of the source of the funding.²

5. In conformity with Board Policy, Wilcox staff must ensure that any donations from outside sources are used in a non-discriminatory and equitable manner.

6. The athletic directors will monitor donations to the sports teams. Each year, the coaches will be required to advise the athletic directors of the donations they intend to seek for that year, including any requests for donations they intend to make to DGM, individuals, or corporate sponsors. In addition, the ASB bookkeeper will provide reports to the athletic directors at least monthly of the Teams Account and any individual sports team's ASB account so that they can monitor the funds being raised by the various teams throughout the year.

7. The athletic directors are not required to perform all team fundraising themselves, but should assist team fundraising efforts where it would promote gender equity, including by coordinating or combining requests for significant funding from outside individuals or organizations. For instance, instead of having a coach submit an application for funding on behalf of just one team of a single gender, the athletic directors might submit an application to DGM for funding for two like teams of opposite genders for the same or similar equipment. Prospective donors shall be encouraged to make donations to Wilcox athletics generally, instead of to particular sports teams. Alternatively, a donor may be encouraged to give equal amounts to a boys' team and to a girls' team, or to give instead to a coed team.

8. Donations over \$1,000 from any single source to a particular team of one gender or the other may only be accepted if prior approval has been obtained to provide an offsetting benefit to athletes of the opposite gender within the same or subsequent school year.

9. The offsetting benefit does not need to be of the same dollar amount, but should provide a comparable benefit to students of the opposite gender. This

² All donations to Wilcox sports teams are donations to the District, and the District's governing board may set conditions or restrictions on the receipt of donations. Educ. Code § 41032(a); BP 3290. The board may also reject a gift if it is unable to satisfy the donor's conditions or if the gift will result in a net cost to the District. BP/AR 3290.

applies to all donations as defined above, including donations of athletic equipment, uniforms, clothing, gear, services or benefits.³

10. Pursuant to District policy, all donations over \$1,000 (regardless of the intended recipients) must be approved by the Assistant Superintendent before acceptance and must be approved by the board: AR3290. These guidelines include additional requirements for the approval and reporting of certain donations in order to ensure gender equity.

11. The principal shall notify DGM, PTSA, and ASB of the new procedures regarding funding at Wilcox, and shall seek ASB approval to the extent necessary. In addition, all coaches shall be trained regarding the new procedures for fundraising and financing of school teams.

B. Budgeting for Team Needs

1. In order to ensure that funds are distributed to athletic teams in an equitable manner, Wilcox will implement a budgeting system that is designed to fund, to the extent possible, the amounts that are needed for each officially recognized sports team at the school site. By requiring budgeting from each team, Wilcox anticipates that it will be able to better monitor that funds provided to the teams are used to support the necessary operations of the teams, and not to finance additional benefits that may not be available to all teams. Accordingly, beginning with the 2018-2019 school year, the following procedures will be implemented.

2. The athletic directors will require that each head coach prior to the beginning of their season, submit a budget worksheet that addresses the anticipated needs for his or her team for the school year. The budget shall address anticipated services and costs to operate the team, given the number of students anticipated to participate on that team for that year.

3. The budget shall include the estimated cost and/or other allocation needed for the following categories:

- a. Equipment Purchase (specify equipment)
- b. Equipment Rental (specify equipment)
- c. Equipment Reconditioning (specify equipment)
- d. Game Uniforms (specify items)
- e. Practice Clothing (specify items)
- f. Other Clothing or Gear (specify items)
- g. League Fees
- h. Tournament Fees
- i. One Way Transportation to Games (specify number of trips and mode of transportation)
- j. Two Way Transportation to Games (specify number of trips and mode of transportation)
- k. Officials
- l. Scorekeepers
- m. Announcers

³ An offsetting benefit using District or site funds may not be required if by the end of the same school year in which the donation is received, equivalent donations or benefits are received by a team or teams of the opposite gender.

- n. Timers
- o. Chain Crew (Football)
- p. EMT/Police
- q. Medical Supplies
- r. Facility Rentals
- s. Toilets or Washing Facilities
- t. Field Markings/Special Field Maintenance Needs
- u. Special Equipment Maintenance Needs
- v. Publicity (specify the publicity to be provided)
- w. Awards/Awards Ceremonies (describe)
- x. Fundraising Expenses (describe)
- y. Food and Travel Expenses (specify the anticipated need and justification for the expenses)
- z. Assistant Coaches (number of coaches needed)
- aa. Athletic Trainers (explain the type of trainer and the time needed)
- bb. Other Training Needs (specify)
- cc. Incidental Expenses (e.g. postage, copy costs, rule books, etc.)
- dd. Other

4. The athletic directors shall review the proposed budgets provided by each coach, and shall approve, modify or reject the budget. All portions of the budget that come from ASB accounts must also be approved pursuant to ASB budgeting and disbursement requirements. The amount determined reasonable and necessary for the sport shall be approved, to the extent funds are available. The athletic directors must take into account that all supplies, materials, equipment and uniforms required for a student to participate in the sport must be provided by the District without charge pursuant to Education Code section 49011.

5. Once a budget is approved, funds may be disbursed for the expenses contained in the budget. Coaches shall not have the authority to provide or procure items not deemed necessary for the operation of the team (for instance, supplemental donated gear or the services of an athletic trainer) without the prior written approval of the assigned athletic director (and, if necessary, principal, Title IX Coordinator, and the Assistant Superintendent for Business as provided above). Any amounts budgeted for a particular team for a particular season shall not roll over to a subsequent season.

6. In determining whether to approve the budget, the athletic directors may consider that different sports have different needs, and that the cost of providing for the needs of each team may vary across sports. For example, the uniforms for football will likely be more expensive than the uniforms for track, and the need to provide public safety services (e.g., EMTs, police, etc.) or other services needed to address large audiences, or the need to provide multiple officials (e.g., timekeepers, referees, etc.) may only be required for certain sports. These unique aspects of particular sports are non-discriminatory factors that may be taken into account. See, Educ. Code section 49020 ("It is the intent of the Legislature that opportunities for participation in interschool athletic programs in public high schools of the state be provided on as equal a basis as is practicable to male and female students. The costs of providing these equal opportunities may vary according to the type of sports contained within the respective male and female athletic programs"); and section 49022 ("Insofar as practicable, in apportioning public funds school district governing boards shall apportion amounts available for athletics to ensure that equitable amounts will be allocated for all students, except that allowances may

be made for differences in the costs of various athletic programs"). Athletic directors may also take into account other legitimately sex-neutral factors, including special circumstances of a temporary nature such as annual fluctuations in team needs for new or expanded teams or to participate in playoff or championship competitions.

7. However, as a general principle, the athletic directors should fund like sports equally on a per student basis. Thus, for example, baseball and softball should ordinarily receive the same amount of per capita funding in the same budget categories for the same school year.

8. Athletic directors should scrutinize the extent to which a proposed "need" by a team is truly necessary for the sport, or is simply something that has customarily been provided for the sport in the past. Likewise, the directors should evaluate whether teams that have historically not incurred certain expenses (e.g. announcers, scorekeepers, athletic trainers, publicity), or teams that have deferred certain expenses (like new uniforms or equipment) would benefit from such support. Thus, it may be necessary in reviewing the proposed budgets to make adjustments to ensure gender equity in athletics.

9. The head coaches will be required to provide a recommendation regarding the number of assistant coaches required for their sport, with an explanation for their recommendation. The athletic directors will endeavor to provide the number of coaches required for the sport, depending on the availability of funds. Like sports should be provided the same amount of coaching support, both in terms of number of paid assistant coaches assigned and in terms of the number of full-time equivalent ("FTE") positions. To the extent an assistant coaching slot has not been allocated for a particular sport, the athletic directors may use an "at large" or other coaching slot in order to that the required number of coaches are provided on an equitable basis. Coaching stipends cannot be split to add paid coaches beyond the number required for the team. The athletic director may approve budgeted expenses for training and support of coaching staff when it would further the equitable distribution of coaching resources. All final decisions regarding the staffing of coaches, trainers and other personnel shall be made by the District, and nothing herein shall limit the District's discretion with respect to personnel decisions, including staffing ratios, or shall be construed to alter any collective bargaining agreement. The use of volunteer coaches shall be subject to the approval of the Human Resources Department, in consultation with the District's Title IX coordinator.

10. Capital costs and costs for items that may last more than one year (e.g. uniforms, equipment, or helmets) should be amortized for the expected life of the item. It is presumed that sports equipment, uniforms and other clothing for a team of one gender should be replaced or upgraded on the same schedule as like teams of the opposite gender (e.g., boys' basketball and girls' basketball, baseball and softball, etc.)

11. Nothing herein shall be construed as delegating to Wilcox staff decisions regarding funding or staffing that otherwise require District level approval.

C. Student Fundraisers

1. Wilcox believes that fundraising is an important part of its athletics program, and that teams should have an incentive to fundraise for their sports. However, it is also aware that the burdens of fundraising should not fall

disproportionately on teams of one gender more than the other, and that the proceeds from different fundraising events can vary, which can result in an uneven distribution of resources among the teams. Thus, any athletic team that wishes to lead a particular fundraiser shall be given an equal opportunity to do so. If there is more than one athletic team seeking to lead a particular fundraiser, Wilcox shall rotate the opportunities equitably between girls' athletic teams and boys' athletic teams. It also encourages teams to have fundraising events that are shared between one or more boys' teams and one or more girls' teams, so that the burdens of the fundraising are equally distributed. Money raised through team fundraising will go into the ASB "Teams Account", and will be distributed to all teams according to budgeted needs as provided above.

2. Pursuant to Board Policy 3452, at the beginning of each school year, the principal or designee must submit to the Assistant Superintendent for Business Services a list of the fundraising events and activities that each student organization proposes to hold that year. BP 3452; Educ. Code § 51521. The Assistant Superintendent must review the proposed events and determine whether they contribute to the educational experience of the students and are not in conflict with and do not detract from the school's educational program. When reviewing proposed events and activities, the Assistant Superintendent must consider the effects of the activities on student health and safety, evaluate the risk of liability to the District, and ensure that the proposed activities are in compliance with law, board policy, and administrative regulation. This review should include a determination of whether the proposed events or activities comply with law regarding educational equity. A copy of the list shall be provided to the athletic directors to assist them in monitoring fundraising for the teams. The athletic directors shall maintain a list of all fundraising events and activities (including facilities rentals) held by athletic teams during each year, and shall share an updated list with all coaches at the beginning of each year to ensure that they are aware of the full scope of potential team fundraisers.

D. Concessions

1. As discussed above, some funding for athletics is generated by concession sales, directly or indirectly. Most concession sale proceeds go to DGM or the PTSA, and only come back to Wilcox sports teams via grants. Money raised by these outside organizations will be monitored for gender equity if and when it comes into the athletics program at Wilcox as provided above in section II.A. Currently, funds from DGM comes into Wilcox by way of grants to particular teams. The application for such grants must now be monitored by the athletic directors, and the funds generated must now be placed into a unified Teams Account, for the benefit of all teams. Those funds will be distributed to the various teams to meet their needs under pre-approved budgets. Funds going to ASB as a result of concession sales at football games will likewise be subject to this budgeting and disbursement process to the extent such funds are used to support athletics.

2. Money raised by the girls' volleyball team directly will also go into the Teams Account, for the benefit of all teams. If the volleyball team wishes to continue this fundraising activity, it is encouraged to do so in conjunction with a boys' team so that the burdens of the fundraising are distributed among the various teams. This is subject to the approval of the Assistant Superintendent for Business Services, who must approve all fundraising activities each school year.

3. The athletic directors will monitor whether this shared/rotating fundraising approach works, and will make necessary adjustments, in consultation with the principal, the Assistant Superintendent for Business Services, and the Title IX Coordinator. The District is mindful of the fact that eliminating concession sales at girls' sporting events may have an adverse impact on spectatorship, and will not prohibit any lawful concession sales at girls' athletic events.