

San Dieguito Union High School District Board Agenda Packet 03-09-17 - Item 11A

3/9/2017 – PUBLIC COMMENT

UPDATED 3/21/2017 – ALL DISTRICT FOUNDATION INFORMATION

SY2014-2015 only \$39,961.40 was approved as gifts & donations by the Board of Trustees for Torrey Pines High School

Board Date	TPHS Gifts & Donations	Notes
July 17, 2014	\$0.00	
August 21, 2014	\$0.00	
September 4, 2014	\$0.00	None Submitted
September 18, 2014	\$0.00	CANCELLED
October 2, 2014	\$0.00	
October 16, 2014	\$0.00	
November 13, 2014	\$0.00	
December 11, 2014	\$0.00	
January 15, 2015	\$0.00	
February 5, 2015	\$0.00	None Submitted
February 19, 2015	\$39,961.40	For Athletics
March 5, 2015	\$0.00	None Submitted
March 19, 2015	\$0.00	
April 2, 2015	\$0.00	
May 7, 2015	\$0.00	
May 21, 2015	\$0.00	
June 4, 2015	\$0.00	None Submitted
June 18, 2015	\$0.00	

Total TPHS Gifts & Donatio	
2014-2015 School Year	\$39,961.40



What is the relationship between the District and the TPHS Foundation?

- Mission of Torrey Pines High School Foundation - provides funds for extracurricular, artistic and other educational activities for the benefits of all students attending the school.
- SDUHSD Policy(s): 3290; 3290AR-1 states that gifts or donations require the following:
 - \$250 or less – reviewed by Principal if specific school – Superintendent if District
 - \$250 - \$2,000 – Reviewed by Superintendent
 - \$2000+ - Reviewed in advance by the Board
 - Final acceptance or rejection of gifts shall rest with the Board.

TPHS Foundation Overview

Form 990 – FY2014-2015

- Total Revenue (line 12) - \$2,121,026
 - Cash
 - Noncash
 - School events
 - Special events
- Total Functional Expenses (line 18) - \$<2,081,753>

Organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each of the organizations service accomplishments for each of it's three largest program services.

Form 990 (2014) Page **2**

Part III Statement of Program Service Accomplishments
 Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission
 Torrey Pines High School Foundation provides funds for extracurricular, artistic and other educational activities for the benefit of all students attending the school

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code) (Expenses \$ 1,322,200 including grants of \$ 128,622) (Revenue \$)
	Torrey Pines High School Foundation provides funds for extracurricular, artistic and other educational activities for the benefit of all students attending the school. The funds raised provide programs not funded by the school district, allowing for additional student development, broadened experiences and a well-rounded education for the students.
4b	(Code) (Expenses \$ 237,206 including grants of \$) (Revenue \$)
	Torrey Pines High School Foundation provides funds for the Torrey Pines High School Football Program, including funds to cover expenses such as Equipment and Supplies, Stipends, and Uniforms.
4c	(Code) (Expenses \$ 203,588 including grants of \$) (Revenue \$)
	Torrey Pines High School Foundation provides funds for the Torrey Pines High School Boys Basketball Program, including funds to cover expenses such as Stipends, Registration Costs, Tournament Expenses, and Uniforms.
4d	Other program services (Describe in Schedule O) (Expenses \$ 128,365 including grants of \$) (Revenue \$)
4e	Total program service expenses ▶ 1,891,359

Total program service expenses \$1,891,359



What Constitutes a Gift or Donation to a Public School?

24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)	
a	Stipends	428,373
b	Uniforms	233,986
c	Equipment & Supplies	177,929
d	Registration Costs	116,887
e	All other expenses	543,434
25	Total functional expenses. Add lines 1 through 24 e	2,081,753

SDUHSD Policies: 6145.4 / AR-1 (Coaching Assignments) ; 4142/AR-1 Extra-Curricular Salaries
 SDUHSD Coaches Handbook

In addition to District-paid coaching positions, sites may assign —floater coach positions up to the maximum approved number (which is 8 per policy) . Floater coach positions are funded through Boosters, Foundation, or other sources. All floater positions are hired and paid through the District, following the same procedures as with District-paid positions. The District will invoice the organization(s) for the full cost of the floater positions.



Why is the School Board Not Clearly Approving Donations from the Foundation?

School Board Approved Amount: \$39,961.40

Donation Amount by Foundation: \$1,891,359

Not Accounted for in Public Session:

\$<1,851,397.60>

Transparency is Good in Public Schools

Acalanes High School Athletic Budgets

* Click on the sport and access the full budget for the 2016-2017 school year

- | Fall Sports | Winter Sports | Spring Sports |
|-------------------------------------|------------------------------------|------------------------------------|
| Cross country | Basketball - Boys | Baseball |
| Football | Basketball - Girls | Diving |
| Golf - Girls | Soccer - Boys | Golf - Boys |
| Tennis - Girls | Soccer - Girls | Lacrosse - Boys |
| Volleyball - Girls | Wrestling | Lacrosse - Girls |
| Water Polo - Boys | | Softball |
| Water Polo - Girls | | Swimming |
| Cheerleading Spirit | | Tennis - Boys |
| | | Track and Field |
| | | Volleyball - Boys |
| | | Cheerleading Sport |

Acalanes High School Baseball 2016-2017

Part 1: Revenue			
Account Number	Revenue Source	Revenue Activity	Revenue Budget
250.2	Carryover Balance	15-16 Carryover	\$24
	Athletic Boosters	Discretionary Allocation	\$7,669
	Athletic Boosters	Long Term Capital	\$9,500
	Donation	Private donors	\$500
	Athlete Contribution	Baseball Player contribution (\$390 per player)	\$21,450
TOTAL REVENUE 16-17			\$39,143

Part 2: Expenditures			
Account Number	Expense Category	Itemized Expenditures	Expense Budget
250.2	Coaches Salaries	Coaching Staff: head varsity, jv, freshman, discretionary	\$8,440
	Equipment	Balls, bases, batting tees & helmets, catchers gear	\$5,994
	Equipment	Scorebooks and scorecards, clipboards, stopwatches, pens	\$217
	Field maintenance	Field renovation	\$9,500
	Field Rental	Try outs - field rental	\$700
	Team uniforms	Shirts, Hats	\$7,000
	Sound Crew	Game - sound crew	\$200
	Umpire Fees	Non - League umpire fees	\$1,300
	Umpire Fees	League umpire fees paid by ASB	\$0
	Tournament Fees	Tournament Entry Fees	\$1,100
	Awards and Banquet	Awards and Senior night supplies, Banquet expenses	\$1,600
	Administrative Cost	CIF, NCS & DAL dues	\$550
	Administrative Cost	Credit card processing charge at 3.5%	\$751
	PAL	Program at large (\$30 per player)	\$1,650
TOTAL EXPENDITURES 16-17			\$39,002

Part 3: Total Player Contribution		
Participation Contribution for varsity	Additional hat and game shirt	\$440
Participation Contribution for junior varsity and freshman		\$390
*Paid for by the AHS Athletic Boosters		

We are a Public School in California

Let's learn from others.

- Every school in Acalanes Union High School District has an Athletic Budget Page.

We are parents that support the good reputation of our District, respect and support us by being transparent and accountable.

Suggested Actions

1. Booster Budgets posted every year.
 - We want transparency and a fair and equitable public education for our Students.
2. Update the District Policy 3290 and 3290/AR-1.
 - It has not been updated since 1997 and references out dated Ed Code
3. Board of Trustees should be more aware of where the money comes from. There should be a clear movement of funds between the foundations and the District. Parent's should be able to follow the money.
4. District needs to ensure it is not breaking the law by allowing the "gifting of public resources".

UPDATE 3/21/17 – ALL DISTRICT FOUNDATION INFORMATION

2014-2015 Data ADA 12,047

Board Date	ALL SDUHSD Gifts & Donations	Notes
July 17, 2014	\$25,382.88	
August 21, 2014	\$15,611.63	
September 4, 2014	\$33,424.70	
September 18, 2014	\$0.00	CANCELLED
October 2, 2014	\$33,424.70	
October 16, 2014	\$29,570.11	
November 13, 2014	\$59,319.16	
December 11, 2014	\$19,955.15	
January 15, 2015	\$28,082.52	
February 5, 2015	\$0.00	None Submitted
February 19, 2015	\$73,084.09	For Athletics
March 5, 2015	\$0.00	None Submitted
March 19, 2015	\$15,615.45	
April 2, 2015	\$17,906.11	
May 7, 2015	\$5,351.76	
May 21, 2015	\$37,758.31	
June 4, 2015	\$0.00	None Submitted
June 18, 2015	\$33,655.92	

Total ALL Gifts & Donations 2014-2015 School Year	\$428,142.49
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Donationas and Gifts Accepted per District ADA	\$35.54
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SDA	\$643,931
LCC	\$909,137
CCA	\$993,310
TPHS	\$1,891,359

Total ALL Program Service Expenses 2014-2015 School Year	\$4,437,737.00
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Funds expended per District ADA	\$ 368.37
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* CCA Foundation 990 2013-2014. 2014-2015 not publicly available

**Not Accounted for in Public Session:
\$<4,009,594.51>**

DISTRICT LACKS SAFE GUARDS FOR EQUALITY IN FUNDING IN THE DISTRICT

DISTRICT LACKS TRANSPARENCY IN GIFT AND DONATION ACCEPTANCE

DISTRICT IS MISREPRESENTING WHAT IT COSTS TO RUN THEIR DISTRICT TO THE STATE



Object Codes	Type of Revenue	Revenues			Dollar/Student (ADA)			
		Unrestricted	Restricted	Total	This District (ADA 12,047)	% Avg High School Districts	Statewide Avg High School Districts	Statewide Avg All Districts
8691 ?	Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	\$4	\$0	\$4	\$0	0%	\$0	\$0
8697 ?	Pass-Through Revenue from Local Sources	\$0	\$0	\$0	\$0	0%	\$0	\$0
8699 ?	All Other Local Revenue	\$2,497,939	\$372,481	\$2,870,420	\$238	125%	\$190	\$224
8710 ?	Tuition	\$0	\$532	\$532	\$0	1%	\$3	\$9
8781 ?	All Other Transfers from Districts or Charter Schools	\$0	\$0	\$0	\$0	0%	\$1	\$0
8782 ?	All Other Transfers from County Offices	\$0	\$883,401	\$883,401	\$73	353%	\$21	\$5
8783 ?	All Other Transfers from JPAs	\$0	\$0	\$0	\$0	0%	\$10	\$2
8791 ?	Transfers of Apportionments from Districts or Charter Schools	\$0	\$0	\$0	\$0	0%	\$48	\$59
8792 ?	Transfers of Apportionments from County Offices	\$0	\$5,184,844	\$5,184,844	\$430	178%	\$242	\$147
8793 ?	Transfers of Apportionments from JPAs	\$0	\$0	\$0	\$0	0%	\$19	\$7
8799 ?	Other Transfers In from All Others	\$0	\$0	\$0	\$0	0%	\$2	\$2
Subtotal, Other Local Revenue		\$3,962,061	\$6,559,402	\$10,521,464	\$873	108%	\$812	\$681
Total Revenues		\$99,088,735	\$15,313,371	\$114,402,106	\$9,497	86%	\$11,031	\$10,288

Code 8699 –
Record all other local revenue except funds defined as “miscellaneous funds” in Education Code Section 41604. Examples of revenue recorded in this account are library fines, contributions, gifts, and reimbursement for practice teaching. – 2014-2015 8699 was \$2,622,580.