

Newbury Park High School
Booster Club Guidelines

Mission Statement

The purpose of the club is to support the coach/director, players/students and program through raising funds. Boosters do not direct the program. The head coach or director is the head of the program.

Rules and Procedures for Booster Clubs

It is the intent of this document to assist Booster Clubs in understanding and keeping the proper rules and procedures in the operation of their Clubs. This document does not replace, change or otherwise diminish that which is set forth in the Booster Club Constitution and Bylaws. School sports and other activities are meant to be fun. Booster Board Members should not take lightly the responsibilities that they have voluntarily accepted. Following the rules are mandatory for the protection of all involved.

Organization and Funds

1. **Each Booster Club will be represented at the quarterly Umbrella Booster meetings. Attendance is mandatory; failure to attend may result in loss of authorization.**
2. Each Booster Club has its own checking account using the Tax ID number of the Umbrella Booster Club or their own Corporate Tax ID number. No personal or private Tax ID numbers can be used.
3. The Umbrella Booster Club Tax ID number is 23-7035339.
4. The Booster Club name and the address and telephone number of the High School should be used on the Club's checks. A personal name, address or telephone number should never be used.
5. Savings or other interest bearing accounts may also be opened using the same Tax ID number.
6. No Booster Club Funds may be invested in stocks, bonds or other such risk investments.
7. The Booster Club must update its Bank each year with the names of the new Board members, the Auditor's name for receiving bank statements, and the names of the four members who may sign checks.
8. Booster Club checking accounts must require two signatures on all checks. The Auditor cannot sign checks. No two signers can be members of the same family.
9. Booster Clubs can never borrow or loan money, or be indebted to any Bank, group or individual. Booster Clubs should never hold any credit, debit or other such bank or store cards.
10. Booster Club funds must be kept completely separate from any student, school, coaches, or athletic funds.
11. **Booster Clubs may not pay directly for the services of Coaches, Assistants or other individuals.**
12. Coaches or Directors may not be granted access to Booster Club accounts or funds, may not cash Booster Club checks, and may not fundraise on their own unless they register the team also as a club through ASG, and account for all collected funds through the Student Store book keeper.

Treasurer's Books and Reports

1. The Treasurer shall be responsible for keeping the Club's Bank Accounts, books, records and Reports.
2. Bank statements should be mailed to the Auditor or designated Board member other than the Treasurer.
3. The Treasurer must prepare a Treasurer's Report to submit to the Board for approval at every meeting.
4. A complete audit of the books must be performed by the Auditor and approved by the Board and Membership before a new Treasurer can take over the books each program year.
5. The Club's fiscal year must be established and maintained beginning on July 1 and ending the following June 30. Normally this will correspond with elections and the change of Board members. This should be at least one or two months after the end of the program period so that the financials for the program year can be completed.
6. The Treasurer shall prepare a Financial Statement at the end of the Club's fiscal year outlining all incomes and expenses throughout the year, and must submit it to the Club's Board for approval.
7. The Treasurer's books must be up to date, and be open and available for anyone to review at any time.
8. The Treasurer or other designated Board member shall prepare a Budget at the beginning of each program year, and must submit it to the Club's Board for approval before any Club activities can begin.
9. The Budget must always balance and cannot show a profit or loss. However, on separate line items, budgets can designate special funds to be saved for future expenses or show use of previously saved funds.
10. Club funds should not be depleted at the end of the program year to a point that it greatly jeopardizes the ability for the next program year to begin to function.

Auditor's Responsibility

1. The Auditor, or designated Board member, (and not a current Executive Board Member), shall receive the Bank statements directly from the Bank each month and must review the month's transactions for any abnormal or unusual activity.
2. The Auditor initials the statements confirming the review and then gives the statements to the Treasurer.
3. The Auditor must report any unusual Bank activity to the Club's Board at the very next meeting.
4. The Auditor should be involved with the collection and counting of money at fundraisers, snack shacks or other activities, especially where cash is involved, before handing the money over to the Treasurer.
5. At the end of the program or fiscal year, the Auditor must thoroughly review all the Treasurer's books and prepare a final Auditor's Report to submit to the Club's Board and Membership for approval.
6. On the Auditor's Report, the Auditor must attest to the fact that he or she has reviewed and compared all checks written to their invoices or receipts, has compared all collection of funds, signed tabulation sheets, and deposit slips, and reviewed the full accounting of all fundraiser activities for that program year.
7. The Auditor must make the Board aware of any unusual, unaccounted or undocumented activities.

Fundraisers and Income Management

1. All money collected, either checks or cash, must be counted in the presence of two individuals, one of which should be a board member and both should not be members of the same family. When all the money is collected, the two individuals both count the money and sign a tabulation sheet.
2. In the absence of a second individual, the Board member collecting the money must issue a receipt from a carbon-copied receipt book. The receiving individual must sign the receipt.
3. Whenever money is transferred from one individual to another, the money is recounted again and the tabulation sheet is again signed or a carbon-copied receipt issued. Receipts must be signed.
4. It is good practice, when possible, for the Auditor to be involved with the counting of money received.
5. When all the money is collected, tabulated and signed for, it is then turned over to the Treasurer together with the signed tabulation sheet and receipt book. The money is counted again by the Treasurer who then signs the tabulation sheet and issues a carbon-copied receipt to the individual.

6. The Treasurer must keep a carbon-copied receipt book to issue receipts whenever receiving money.
7. The Treasurer should not accept any money that has no documentation to support the receipt of the money, indicating what it was for, who it came from, and any carbon receipts or signed tabulation sheets.
8. A separate binder or folder must be kept by the Treasurer for all records of funds received and deposited.
9. Fundraisers require extensive records to be kept documenting the distribution of items, return of items, money turned in, prizes distributed and expenses incurred. A complete final accounting is necessary.
10. Any cash received at fundraisers, such as snack shacks or car washes, should not be used for payments of any kind. All cash received must be accounted for and signed by the two individuals for deposit only.
11. The Treasurer should always deposit all money into the bank immediately. No money should be held un-deposited for any length of time. Deposit receipts must be saved and filed.
Accounting of incomes received must be reviewed and approved by the Board at the next Board Meeting.

AB 1575 Pupil Fee Requirements

1. **Booster clubs may ASK parents to participate in financing team activities. It may not, however, be a requirement, nor may parent participation impact a student try-out for a squad.**
2. **Booster clubs may have pledge sheets which allow a parent to opt-in or out of making a donation. It must be clear on the sheet that the donation is voluntary.**
3. **If the Boosters ask for a donation, it should be calculated based on the total cost of an event or activity divided by the number of participants.**
4. **Boosters may require reimbursement for materials or uniforms which the student will voluntarily retain.**
5. **Donations CANNOT be made for a specific student; rather, they may be made only to the school or program.**
6. **A student may be required to appear for a group fund raiser; however, he or she may not be held accountable for a prescribed dollar amount of sales or money raised.**
7. **A parent may not be required to show up for a fund raising event.**
8. **Spirit Packs may be sold; however, a school cannot require a student to purchase one as a prerequisite to participation. If there are practice uniforms, etc., which are required, they must be provided free of charge to any student who is on the team.**
9. **Booster Clubs must submit all handouts to the Athletic Director for approval before distributing to parents. All fundraising handouts must include the tax ID number.**
10. **All of the above requirements apply to the entire school year, whether the program is ‘in season’ or not. If the program is considered ‘in season’ in Spring but still has other programs in the off season, the above requirements still apply.**

Checks and Disbursement of Funds

1. **The Board must review and approve all disbursement of funds before any check is written. (Most boards have a \$ limit like anything over \$250 or not a budget line item needs approval first.)**
2. **All disbursements must have full documentation in the form of original invoices, receipts or statements, including proof of payment, to support the request for reimbursement or direct payment.**
3. **The Board must review and approve in advance that all major purchases are within the approved budget.**
4. **The Treasurer must fill out a “Request for Payment” or “Check Request” form for every check written, have it signed by two Board members, and then attach all the receipts or documentation to that form.**
5. **A separate binder or folder must be kept by the Treasurer for all signed Request forms together with all supporting documentation and receipts.**

6. A Check Book Registry, either on computer or hand written, and separate from the check stubs, should be kept up to date to account for all checks written and deposits entered.
7. The Treasurer must reconcile the checkbook each month with the monthly bank statements.
8. Booster Clubs should not keep petty cash. All disbursements should be by check, no matter how small.
9. Booster Clubs should avoid issuing advanced payments or the loaning out of any Booster funds.
10. Accounting of all disbursements made must be reviewed and approved by the Board at the next Board Meeting. (For example, a list of checks cut during the month by number, payee, amount and expense category should be presented at the monthly Board meeting and approved by the Board.)

Umbrella Booster Requirements

1. All Booster Clubs using the tax ID of the Umbrella Booster Club for their Bank Accounts must report all their financial activities throughout the year to the Umbrella Booster Club for tax purposes.
2. All other Booster Clubs not under the Umbrella Boosters must file their own tax returns and filing statements to maintain their own corporate non-profit Trust status.
3. The Umbrella Booster Club will file all annual tax returns and other annual statements to the proper authorities in order to maintain the corporate non-profit Trust status for all its member Clubs.
4. A Quarterly Account Report is to be filled out by member Clubs on a quarterly basis and sent to the Umbrella Booster Club for review and update. The records are based on the Club's checkbook registry.
5. Both Checking and Savings accounts must be reported quarterly as well as interest and cash if any.
6. The final fourth quarter report from each Club must be signed by the Treasurer and the President, and the original given to the Umbrella Boosters for tax records. A copy of the June 30 bank statement must be attached and include the amounts of any un-cashed outstanding checks or cash on hand as of June 30.
7. The President or other designated Board Member from each Booster Club must attend the regularly scheduled meetings of the Umbrella Booster Club.

Re-Authorization

1. All Booster Clubs must officially re-apply and be approved by the School District every year in a process called re-authorization in order to continue to function as a parent booster club.
2. Re-authorization forms will be handed out by the School District at the beginning of each school year, and the forms and their attachments are due by October 1st to the Athletic Department.
3. All Booster Clubs must submit their forms to the school Athletic Department or as otherwise directed.
4. The re-authorization form requires certain attachments, which may include an Annual Auditor's Report, an Annual Financial Statement, and an Annual Proposed Budget. All must be pre-approved by each Club.
5. The Auditor's Report and Financial Statement are for the most recently completed fiscal or program year.
6. The Proposed Budget is for the current fiscal or program year in progress or soon to begin.
7. The Umbrella Booster Club and the Athletic Department have the 3 forms on computer or hard copy. It is MANDATORY that all Newbury Park High Booster Clubs use these District approved forms.
8. Failure to submit for re-authorization or failure to comply with the requirements may cause the District to stop all activity of the Booster Club and require a full audit of the program.

Other Bookkeeping Tips

1. All invoices or receipts for payment must match the amount on the check written. If not, then a signed written explanation of how and why the amount differs must be included directly on the receipt.
2. If the original invoice from a vendor is not clearly marked "Paid", then receipts for reimbursement must include evidence of payment such as a canceled check or credit card statement.
3. Once an invoice or reimbursement is paid, it should be marked as "Paid" to avoid duplication of payment.
4. As an alternative to collecting uniform or Snack Shack service deposits, a Liability Commitment Form can be required to be signed by each student and parent each year. The form must establish the fact that the

equipment is the property of the High School, that it must be returned in good clean condition, and a contact name and phone number be included for any questions the parent may have.

5. Snack Shack operations require special accounting and must include a starting "Cash Box" amount. There should be a separate accounting record for each day's activity including the names and signatures of the two individuals counting the receipts at the end of the day and who delivered the money to the Treasurer.
6. If cash receipts at a fundraiser, such as a carwash or snack shack, are used for immediate supplies, then a signed receipt marked paid for the purchase must be attached to the accounting for that day's fundraiser.
7. Save all "Voided" checks and attach to the next monthly bank statement documentation.
8. All un-cashed Booster Club checks greater than six months old should be voided and re-issued if needed.
9. All major outlays of Booster funds must be reviewed against the approved Budget and be approved by the Board prior to any purchase or payment.
10. The Booster Board can deny reimbursement for money spent by the Coach, Director or any individual if the Board did not authorize the expenditure in advance.
11. Coaches, Directors or any individual cannot fundraise on their own in the name of the Booster Club.
12. In fundraisers where numbered tickets, such as a raffle, are issued, all tickets must be accounted for prior to and at the end and the drawing. The winning ticket and all other tickets must be saved for the record. I also think the club must be willing to give tickets for free if asked – to get around the 'raffle' issue.
13. Whenever a reimbursement request fails to have proper documentation, the Board can still approve the payment as long as the approval is documented, signed by the President, and filed with the Request.
14. All money activities should have signed documentation in writing whenever any discrepancies occur and to clarify why the Board approved such discrepancies. **A complete paper trail should be maintained.**

Travel and Overnight Trips

1. **Bus requests for student travel must be made through the Athletics Office (ext 1010).**
2. **A certificated chaperone must accompany each bus, and the district standard for chaperones is no more than 20:1.**
3. **Overnight trips, over water trips, and any flying requires Board of Education approval. Submit requests through the Athletics Office no less than 6 weeks in advance**
4. **Overnight trips must be accompanied by a certificated staff member under the employ of the Conejo Valley Unified School District. The certificated staff member must remain with the group overnight. The 20:1 rule also still applies.**

By-Laws, Meetings and Other Misc.

1. **The club meeting is NOT the time to discuss playing time, coach's philosophies, or the mechanics of coaching. Some coaches will not discuss playing time at all. Remember, the coach runs the program. He or she is hired by the School/District to lead and administer a competitive athletic program to fit the strategic needs of the overall school program. The Boosters exist to support the coach's program.**
2. **Booster members will maintain confidentiality. We are dealing with people and individual needs and issues. Information obtained about students and families is to be held in the strictest confidence.**
3. All Booster Clubs at NPHS must be members of the Umbrella Booster Club and follow the NPHS Booster Club Constitution whether or not they have their own corporate tax ID number.
4. All Booster Clubs must have their own written By-Laws following the guidelines of the Constitution.

5. All new Board Members need to read the Booster Club Constitution, their Club's By-Laws and this document at the beginning of their term. These documents should be referred to frequently.
6. Booster Clubs cannot charge membership fees in order to be a member of the Club.
7. Meetings must be regularly scheduled, official and open in order to conduct official business.
8. Meetings of the Club or any portion thereof (e.g., the Board) are to be held on campus or Conejo Valley Recreation and Parks facility. Banquets and other celebrations are to be held either on campus or a Conejo Valley Recreation and Parks facility. This includes the Teen Center.
9. No closed or secret meetings or meetings without a quorum or the President (or designee) in attendance can occur.
10. All meetings must have an Agenda, and all discussions, motions, approvals, and actions must be recorded in the Minutes. Meetings must follow the guidelines of Robert's Rules of Order.
11. Every meeting must record attendance, approve the Minutes of the previous meeting, approve the Treasurer's Report, review the Budget, approve disbursement of funds, and allow for public discussion.
12. All fundraising activities are the responsibility of the Booster Club only, and not the Coach or Director, and, as such, all related incomes are the property of the Booster Club.
13. All fundraising activities must be fully documented, accounted, and records kept with the Club's Books.
- 14. Coaches, Directors and Booster Clubs cannot pay Assistant Coaches, Trainers, or other helpers directly, but must do so through the Athletic Department and District. Such individuals must be officially hired by the school and must complete all their clearances and documentation before assisting with any students.**
15. The Booster Club and the Coach or Director must complete an Authorization for Payment form for Booster paid Assistant Coaches or Trainers, have it pre-approved by the Booster Board, and must submit the form to the Athletic Department prior to the start of the program season.
16. All Booster Clubs must keep their annual records and books complete including Membership, List of Board Members, elections, Treasurer's Accounts and Reports, Meeting Minutes, Correspondence, and all other documents, and must transfer such records and books to the next Board each year.
17. Once a donation is made to the school, it becomes school property under the direction of school personnel.
18. Facilities improvements need to be cleared through the Athletic Department well ahead of being undertaken.
19. Booster funds should never be given back to the membership. If a student quits during the season, a refund can be given if necessary for equipment or uniforms, but if funds are raised in excess of program needs, funds remain with the Boosters for future program use.
20. At the end of each school year when new Booster Board elections are held, each booster club should have a transition booster meeting with the old and new booster board members and any other members changing roles. This meeting should include a training and pass off of any and all booster materials, financial documents, fundraising information, contact information, by-laws, etc. Having a booster club handbook specific to your booster club is highly recommended.