

Grand Traverse Academy



Booster Handbook 2017-2018

Updated 8/03/17



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Athletic Booster Club Guidelines

Booster Clubs are an integral and important part of Grand Traverse Academy. Without the time and financial support provided by the Boosters, Grand Traverse Academy students would not enjoy the level of success they currently do.

Grand Traverse Academy Booster Clubs are encouraged to do the following:

- Provide financial support to Grand Traverse Academy students and organizations
- Keep open and honest communication with coaches, teachers, the Principal and the Athletic Director
- Make sure the lines of communication are open between booster club members and the Booster Club leadership
- Support the student-athletes at Grand Traverse Academy
- Demonstrate support for all Grand Traverse Academy sports and activities
- Increase the visibility of your sport and/or event and the accomplishments of the student-athlete
- Support the coaches, directors, and their staffs
- Build and maintain informative web-sites
- Provide a positive role model for all Grand Traverse Academy students.

Grand Traverse Academy Athletic Booster Club operates under the direction and authority of the Grand Traverse Academy Administration. Please keep the following in mind:

- While the focus, vision, and direction of the booster club should be a partnership between the booster club and the Athletic Director, this responsibility rests with the Athletic Director.
- The Athletic Director can request a review and or revision of the booster club by-laws at any time
- Grand Traverse Academy administrators are not involved in the day-to-day operations of the booster club unless a booster club decision is in gross violation of Grand Traverse Academy Policy, Board Administrative Rules, MHSAA policy, or presents the possibility of being detrimental to the mission and goals of Grand Traverse Academy.
- Any events hosted or directed by a Grand Traverse Academy Booster Club are technically official school events. This includes banquets, tournaments, and camps.
- Official Booster Club meetings will be held at Grand Traverse Academy on a regular weekday selected by the booster club. The Grand Traverse Academy Athletic Director (or his/her designee) may elect to attend and or participate as he or she sees fit.

Grand Traverse Academy Board Rule Highlights

Board Administrative Rule Highlights:

- The primary purpose of a booster club is to "support the high school and its programs."
- Booster Club officials shall not have facility keys and/or alarm codes
- The Superintendent of Grand Traverse Academy has the authority to disband any booster club that grossly violates any Grand Traverse Academy Board Administrative Rule
- Booster Clubs must have on file at Grand Traverse Academy a copy of the club's Handbook/ By-laws
- Booster Club shall submit quarterly budgets, and an end of the year budget showing the actual disbursement of funds (Quarterly are due: September 30, December 31, March 31, June 30, and the end of the year budget is due June 1).
- All booster club donations or gifts become the property of Grand Traverse Academy
- The Superintendent has the authority to request an audit of the financial records of the Grand Traverse Academy Athletic Booster Club

Grand Traverse Academy Athletic Booster Club is not involved in the following:

- Hiring or dismissing Grand Traverse Academy Coaches, Teachers, and/or Community Coaches
- Setting entry fees for games or other events
- Paying for academic tutoring for any Grand Traverse Academy student or student-athlete
- Directing employees of the Grand Traverse Academy
- Contacting the Michigan High School Athletic Association without the permission of the Grand Traverse Academy Administration.
- Reporting or directing game officials or event judges
- Providing awards to coaches, students, or student-athletes without the approval of the Grand Traverse Academy Athletic Director
- Negotiating a supplement of the salary of any coach or teacher employed by the Grand Traverse Academy
- Game, Event, and/or Practice Scheduling
- Playing time decisions and/or other issues regarding students
- Directing purchasing decisions made by Grand Traverse Academy Coaches and Teachers using Grand Traverse Academy funds
- Conducting formal or informal investigations of other high school athletes or athletic programs

Guidelines and Expectations for Parent and Spectator Conduct

Grand Traverse Academy is very fortunate to have the support of our parents and friends at athletic and student events. The teachers, administrators, and especially the students, appreciate this support.

However, it is important to note that participating and attending events at Grand Traverse Academy is a privilege. As such, there are certain expectations in place for all visitors to Grand Traverse Academy events.

1. Please cheer, clap, stomp, and get loud, when appropriate, to support our Mustangs!
2. Profanity, taunts, derogatory terms, or comments deemed by the administration, faculty, or coaches to be considered as such, may result in removal from the event. A warning is not required.
3. While parents are encouraged to speak to coaches and teachers, immediately after an event or athletic contest may not be the best time. Parents are always encouraged to contact the teacher or coach to make an appointment to discuss any concerns.
4. Younger Mustangs are always welcomed at Grand Traverse Academy events. However, it is not the responsibility of the Grand Traverse Academy administration to supervise these students. Parents who drop their younger Grand Traverse Academy students off at school events should not expect the Grand Traverse Academy administration or faculty to supervise these students.
5. Attendance at practices is a privilege and a teacher, coach, or administrator may elect not to allow parents and/or spectators into a practice. A desire to close a practice or rehearsal should be communicated in advance.
6. Booster parents and adults who may be chaperoning an event, attending a practice, or electing to assist with supervising any Grand Traverse Academy activity shall always defer to the directions of a Grand Traverse Academy teacher, coach, or administrator.
7. While Grand Traverse Academy is a public school, we are not open to the public! Failure to abide by these rules, any violation of School Policy or State law, or by acting in a manner that reflect poorly on Grand Traverse Academy may result in an adult or participant being banned from Grand Traverse Academy events. This will be done in writing from the Grand Traverse Academy administration to the offending party. Serious offenses may result in a Criminal Trespass Warning, which is a legally binding document forbidding under penalty of law the offender being on any Grand Traverse Academy School policy or at any event.

As always, please ask a teacher, coach, or administrator if you have any questions or concerns.



GRAND TRAVERSE ACADEMY ATHLETIC BOOSTER CLUB BYLAWS

Adopted: 07/23/2017

1. Name
 - a. The name of this organization shall be the Grand Traverse Academy Booster Club.
2. Purpose
 - a. The purpose of this organization shall be to advance the education, including the participation in extracurricular activities of students served by Grand Traverse Academy. The Booster Club shall be nonpartisan and nonsectarian.
3. Non-Profit Status
 - a. The Booster Club shall be a non-profit organization.
4. Membership
 - a. Membership is open to all interested persons desiring to support the above purposes of the organization that are current on their membership dues. There will be 2 levels of membership: regular members and business members. All paid members may vote in the business of the Booster Club. In the event there is a conflict of interest, business members shall abstain from voting. Membership fees shall be set annually by the Executive board. The term of membership will be from June 1 to May 31 of each year. Only members of the Booster Club who have paid dues for the current membership year may participate in business decisions of the Booster Club. All members must submit to MHSAA and Grand Traverse Academy regulations and policies. The Booster Club will not discriminate on the basis of age, race, color, religion, nationality, or ethnic origin.
5. Termination
 - a. Membership shall terminate at the end of the stated one (1) year term unless the member renews by paying the following year's dues. A member may be suspended from participation in club meetings or activities, or membership may be terminated by the end of the stated term only when:
 - i. A member is given fifteen (15) days prior written notice of suspension or
 - ii. Termination of membership and the reasons for it and a member is given the opportunity to be heard orally or in writing not less than five (5) days before the effective date for the expulsion, suspension, or termination by the Executive Board. Membership shall be terminated for any member who no longer subscribes to all of the policies and requirements of the Booster Club.
 - b. Standards Of Conduct - parents and Booster Club members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including rules in the staff handbook.
6. Finances
 - a. The Booster Club shall charge annual dues established by the Executive Board. All dues, donations, grants, or gifts made to the Booster Club shall be accepted or collected only as authorized by the Board. The Board will consult with the Athletic Director to ensure all MHSAA regulations are followed. All funds of the Booster Club shall be deposited timely to the credit of the Booster Club under such conditions and in such banks as shall

be designated by Grand Traverse Academy. A minimum of two members of the Executive Board must sign each check. The Executive Board shall approve an annual budget of estimated income, income expense and capital expense in April of each year for the following year. All improved properties and equipment become property of Grand Traverse Academy at the time they are completed or obtained. Reimbursements to club members must be documented on a reimbursement form with proper approvals. Receipts must be attached.

7. Officers

- a. The Executive Board shall consist of the Booster Club Officers. The officers of the Booster Club shall consist of a president, vice president, secretary, treasurer and reporter.
- b. President - typically the president of a booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:
 - i. Preside at the meetings of the organization.
 - ii. Appoint committees.
 - iii. Regularly communicate with the Athletic Director or designated representative regarding booster activities.
 - iv. Facilitate resolution of problems in the membership.
 - v. Regularly meet with the treasurer of the organization to review the organization's financial position.
 - vi. Schedule an annual audit of records or request an audit during the year if needed.
 - vii. Serve as the liaison with members of the broadcast media.
 - viii. Serves as Ex-President on the board for one year with no voting rights after his term to act as an advisor to the new President.
- c. Vice President - the vice president acts as the president's representative in his/her absence. They must remain familiar with the organization's activities. The major duties include, but are not limited to, the following:
 - i. Preside at meetings in the absence or inability of the president to serve.
 - ii. Perform administrative functions delegated by the president.
- d. Secretary - the secretary is responsible for keeping accurate records of the proceedings of the organization and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary procedure and the organization's bylaws. The major duties include, but are not limited to, the following:
 - i. Report on any recommendations made by the Executive Board of the Booster Club.
 - ii. Maintain the records of the minutes, approved bylaws and any standing committee rules and committee listing.
 - iii. Record all business transacted at each meeting of the Booster Club as well as meetings of any Executive Board meetings in a consistent format that is easily understood.
 - iv. Maintain records of attendance of each member.
 - v. Conduct and report on all correspondence on behalf of the organization.
 - vi. Call a committee to review the bylaws.

- e. Treasurer - the treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the Booster Club. When possible, the person elected as treasurer should have some background in accounting. The major duties include, but are not limited to, the following:
- i. Maintain an accurate and detailed account of all monies received and disbursed.
 - ii. Prepare financial reports for each meeting showing income and expenditures.
 - iii. Report to the Executive Board on the financial conditions of the Booster Club at anytime and provide an yearly report including bank statements, bank reconciliations, and financial statements to the Executive Board within thirty days of the previous month end; copies should be available for review by the general membership within a reasonable time frame, if requested.
 - iv. File current financial reports at the end of each year (May) with the Athletic Director.
 - v. A committee shall be appointed by the President to conduct an annual audit of the club funds each year. The treasurer shall not serve on the audit committee, but may be called upon to provide information or clarification.
 - vi. Submit records to audit committee.
 - vii. Issue receipts for all monies received and deposit said amounts on a weekly basis. Daily deposits will be made if receipts on hand exceed \$250.00.
 - viii. Reconcile all bank statements as received and resolve any discrepancies with the bank immediately.
 - ix. File the appropriate IRS forms in a timely manner.
- f. Reporter - the reporter will serve as the primary link between the print media and the Booster Club. He/she will ensure the website is maintained and will provide timely information to the public and membership.

8. Elections

- a. Each officer must be a current, dues paying member of the Booster Club. Elections of officers shall be by a simple, majority vote of all members present and voting at a meeting held on or before May 31st of each calendar year. Any officer vacancies occurring during the year may be filled by a majority vote of the remaining board. The term of officer shall be for two(2) years, beginning on June 1 following their election and ending on May 31. The positions of President and Secretary will start on even years while the positions of Vice-President, Treasurer and Reporter will start on odd years. The offices of President and Vice-President may only serve two (2) consecutive two (2) year terms per respective office. No person shall occupy the same elected office position for more than three (3) consecutive terms. An officer may be removed from office in the same manner as a regular member. Only one member of an immediate family may serve on the Executive Board at the same time, unless prior approval is given by the Athletic Director. Failure of an Executive Board member to attend more than 3 meetings in a calendar year may be just cause for removal from that position. It is strongly preferred by GTA that officers have children enrolled in the school and participating in GTA athletic programs.

9. Meetings

- a. The Booster Club will meet at least monthly and at all other meetings called by the President. The annual meeting will be held within the month of May. All meetings are open to the general public. A majority of the Executive Board members (4 out of 5) shall constitute a quorum. Special meetings may be called by the President, or by a majority of the members of the Executive Board with at least 24 hour notice being given. Minutes of all meetings will be available upon request. Notice of Booster Club meetings will be posted on the GTA website. A GTA administrator shall be present at all meetings of the Booster Club.

10. Use Of Club Funds

- a. The Athletic Director shall serve as Booster Club Advisor. He may not have control or signature authority over Booster Club funds. The Executive Board shall direct all fund uses. Single item expenses that exceed \$250, or the same item if aggregated over 3 months exceeds \$250, shall be voted on by the club members in a regular/called meeting of the Booster Club. Funds must support school activities and scholarships. Booster club funds shall not be given to students. Funds shall not support athletic camps, clinics, private instruction or similar activity outside of school. Requests for Booster Club funds from coaches must have prior approval from the Athletic Director before submission to the Booster Club. The Booster Club can only recommend the use of funds to the School Administration and may not require the funds be used for a specific project. Funds may be used to provide pre-season and postseason meals or banquet.

11. Committees

- a. There may be standing and temporary committees as determined by the Executive Board at any time. The committee is automatically dissolved as soon as that purpose is accomplished and the committee report is made. Ad Hoc committees should complete their assignments within the current school year. If the objectives are not met at the end of the school year, officers will be required to reappoint members of the committee for the following year until the purpose of the committee has been achieved. Individuals who have a conflict of interest shall not be allowed to serve as members of the committee. For example, senior parents would not be included on a scholarship committee since their child is a potential recipient of the monies. Only members of the Booster Club shall be eligible to serve on any elective or appointive position. Committees are subject to the guidelines and direction as given by the Executive Board. Committees do not have the authority to obligate the Executive Board. A representative for each varsity sport will be requested. These representatives will serve to assist and support the coaching staff with various duties and responsibilities as needed. The representative will then recruit others to assist them as needed.

12. Parliamentary Rules

- a. In all meetings of the Booster Club, the proceedings shall be governed by Robert's Rules of Order. The order of meetings will be: Call to Order, Reading of the Minutes, Treasurer's Report, Officer Reports, Committee Reports, Old Business, New Business, Athletic Department Report, and Adjournment.

13. Dissolution Clause

- a. In the event the Booster Club is dissolved, all funds collected by the Booster Club toward the promotion of education within Grand Traverse Academy and not used toward that purpose shall be used to pay all debts and liabilities incurred by the Booster Club. Any remaining monies shall be donated to GTA and/or charities qualifying for deduction under the regulations of the IRS and approved by majority vote of the Executive Board.

14. Amendments

- a. These bylaws may be changed at a meeting by a two-thirds ($\frac{2}{3}$) vote of the members present at the meeting. Proposed changes will be emailed to the Booster Club members, posted on the website, and notice of proposed bylaw revisions will be listed on the agenda. Proposed changes will be discussed at a regular/called meeting of the Booster Club, with a vote taken at the following meeting.

CONFLICT OF INTEREST POLICY

1. Purpose

- a. The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Grand Traverse Academy Athletic Boosters) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Grand Traverse Academy Athletic Boosters or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

2. Definitions

- a. Interested Person: Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
- b. Financial Interest:
 - i. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family
 - ii. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement
 - iii. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
 - iv. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.
 - v. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

3. Procedures

- a. Duty to Disclose: In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.
- b. Determining Whether a Conflict of Interest Exists: After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
- c. Procedures for Addressing the Conflict of Interest

- i. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - ii. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - iii. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.
 - d. Violations of the Conflicts of Interest Policy
 - i. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.
4. Records of Proceedings
- The minutes of the governing board and all committees with board delegated powers shall contain:
- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
 - b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.
5. Compensation
- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation. c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

6. Annual Statements

- a. Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:
 - i. Has received a copy of the conflicts of interest policy
 - ii. Has read and understands the policy
 - iii. Has agreed to comply with the policy
 - iv. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

7. Periodic Reviews

- a. To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects: a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining. b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

8. Use of Outside Experts

- a. When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

GRAND TRAVERSE ACADEMY ATHLETIC BOOSTER FINANCIAL GUIDELINES & PROCEDURES

Adopted: mm/dd/2017

1. Budget Preparation
 - a. The treasurer shall prepare the yearly budget for adoption by the club.
 - b. The treasurer shall prepare yearly financial statements showing a recap from the previous year and details regarding all income and expenditures.
2. Check Signatures
 - a. There will be 3 signatures on the signature card at the bank
 - b. Two signatures will be required on each check
 - c. Individuals may not sign checks written to themselves their spouse or other family members
2. Deposits
 - a. All income received and turned into the treasurer for deposit must be submitted with an Income Deposit Form showing the purpose of the deposit and totals for cash check and coin. The form must be signed by the club member responsible for the deposit. The treasurer will accumulate deposit forms and make deposit. The Income Deposit Form will serve as a receipt of funds submitted to the treasurer.
 - b. The Treasurer will prepare and make all deposits in a timely manner as they are received. If income is greater than \$250 daily deposits should be made.
 - c. Club income will always be turned into the treasurer or another officer with the accompanying Income Deposit Form. Income will not be dropped off and left unattended in a mailbox of an office or placed in another designated area to be picked up later.
3. Fundraising Projects
 - a. Before a fundraiser is adopted the fundraiser committee chair will submit a projected budget for the fundraiser detailing income over expenditures. This projected budget will be used as a basis for whether or not the fundraiser is approved.
 - b. The fundraising chairperson will keep accurate records of transactions that can be cross referenced with the records of the treasurer. These transaction records will break down the funds collected and for what purpose. Fundraising inventory if applicable will be maintained by the chairperson.
 - c. If a startup bag is necessary for the fundraiser it must be requested at least 3 days prior to the event by the chairperson and returned to the treasurer at the conclusion of the event.
 - d. The chairperson of fundraisers will submit all expense reimbursements or vendor invoices to the club treasurer to be paid. If individual reimbursements exist outside of reimbursement to the chairperson the Request for Check form must be reviewed and approved by the fundraising chairperson in addition to the club officers.
 - e. Once the fundraiser is complete the Treasurer will prepare a recap of the fundraiser listing income over expenditures.
 - f. If cash is accepted during fundraising events receipts should be written to customers for individual cash transactions.

- g. Receipt books should be turned in to the treasurer at the conclusion of each fundraising event and reconciled to cash submitted with the Income Deposit Form.

4. Invoices

- a. All vendor invoices or expenses incurred with vendors should be submitted to the treasurer for proper payment and tracking.
- b. Expenses will be paid based upon priority and the due date listed on the invoice.
- c. Expenses to be paid must be accompanied by an invoice along with receipts or some form of documentation requesting the expense must be paid. Supporting documentation must be maintained for all expenses.

5. Record Keeping

- a. All deposit and expenditures shall be recorded to the proper chart of account for financial reporting and tracking.
- b. The treasurer will maintain the Club's chart of accounts and has the discretion to add additional account classifications as deemed necessary to classify income and expenses.
- c. The treasurer will balance bank statements no less than 30 days after receiving the statement.
- d. The treasurer shall prepare financial statements for each meeting showing the balance of the checkbook with all deposits and expenses since the previous meeting.

6. Reimbursements

- a. Expense reimbursements to club members or coaching staff shall be accomplished by filling out a Request for Check form and attaching all applicable receipts showing proof of expenditures. Request for Check forms must be verified and signed by an officer before being submitted to the treasurer for payment.

7. Scholarships

- a. Students awarded club scholarships must show proof of enrollment before funds are distributed.

8. Startup Cash

- a. Startup cash should be requested by submitting a Request for Check form to the Treasurer at least 3 business days prior to the event.
- b. Startup cash will be the responsibility of the fundraising chairperson and should be turned into the treasurer immediately after the fundraiser is terminated.
- c. Startup cash returned after a fundraiser will be submitted with an Income Deposit Form.
- d. Startup deposits shall not be commingled with other club deposits. If \$200 was requested in a Request for Check form then a \$200 deposit should exist when the funds are returned. Having the transactions detailed with an Income Deposit Form and Request For Check Form allows for easier reconciliation of startup cash that can be matched to Bank Deposits.

ADDITIONAL FINANCIAL GUIDELINES AND INFORMATION

1. Audit Committee

- a. At the end of the fiscal year, an audit of the Booster Club's financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are:
 - i. Verify the accuracy of the Treasurer's financial reports
 - ii. Ensure that the club's cash balances are accurate
 - iii. Determine that established procedures for handling booster funds have been followed.
 - iv. Ensure that expenditures occurred in a manner consistent with the organization's bylaws
 - v. Ensure that all revenues have been appropriately received and recorded
 - vi. All members of the audit committee shall sign a statement indicating their agreement with the findings detailed in the report
- b. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the Booster Club and a resolution reached prior to the presentation. All officers of the Booster Club shall make records available as requested by the committee. Suggested audit procedures are included in the next section. Copies of final audit reports should be submitted to the Athletic Director by July 31 of each year.

BOOSTER CLUB SUGGESTED AUDIT PROGRAM & PROCEDURES

1. Bank Reconciliations
 - a. Trace ending balance on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
 - b. Verify that bank reconciliations were completed within 30 days of bank statement ending date.
 - c. Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
 - d. Verify the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).
2. Bank Statements
 - a. Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
 - b. Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
 - c. Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
 - d. Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.
3. Receipts
 - a. From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
 - b. Trace deposits to collection documentation and prepared cash receipts for agreement.
 - c. Trace deposits to bank statements to ensure agreement.
 - d. Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.
4. Disbursements
 - a. From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
 - b. Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
 - c. Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
 - d. Trace disbursements to budget approved by the membership or meeting minutes.
 - e. For bank withdrawals for the purpose of establishing a change fund for event, confirm that the change fund was later redeposited.
5. Fundraisers
 - a. Evaluate each fundraiser individually by calculating the value of items available for sale or

- number of tickets old, and comparing to deposits and remaining inventory , if any, to ensure agreement.
- b. Determine whether fundraiser applications were prepared and submitted to the Athletic Director for each fundraiser.
6. Miscellaneous
- a. Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issues and first check available in check stock are sequential.
- b. Confirm that check stock is retained in a secure place when not in use.
- c. Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (signature portion cut off and VOID written across the check).
- d. Ensure that sales tax reports were prepared and filed timely.
- e. If IRS 990 form was filed, review for reasonableness.

MHSAA Booster Club Rules Interpretations

1. Funds which have been donated to schools by clubs and individuals may be given as financial aid to students through the normal financial aid program of the school for all students, without regard to athletic potential. Financial aid based even partially on athletic potential or performance is not permitted from the school or from groups that exist because of or for the benefit of the school (e.g., booster clubs).
2. High school coaches and administrators may not request booster clubs, players or alumni from the high school to discuss the merits of their athletic program with prospective athletes or their parents by phone, through electronic messages, in person or through letters.
3. Persons "indirectly associated with the school" include but are not limited to parents of players, booster club members and representatives of non-school athletic programs. Such persons are prohibited from providing or performing any of the examples of undue influence listed in this Section and its Interpretations.
4. Students may accept reduced or waived tuition (scholarships) to specialized (single-sport focus) team or individual athletic camps, clinics, competitions or leagues without violating the amateur regulation, provided the funds are paid by:
 - a. the student's parents, grandparents or siblings; or
 - b. the school district, not with general funds, but with funds generated through school approved fundraising activities of booster clubs, school teams, student groups, and community, civic or service groups, and are not provided on the basis of athletic ability or potential subject to the limits of Interpretation 120.
5. These limitations apply to member SCHOOLS year-round:
 - a. At no time out of season may school transportation be used. There may be no use of school owned and issued warm-ups and/or uniforms. Neither the school nor its coaches shall allow the out-of-season activity to be mandatory or to be any part of the basis for selection of the school team.
 - b. School operating funds may not be used in any way to support out-of-season activities; only funds from school-approved activities of booster clubs, school teams, student groups and community, civic or service groups may be used to pay entry fees for individuals on some basis other than athletic ability or potential (qualification for federal school lunch program is a suggested criterion). The limit is \$200 per sport per student per year (Aug. 1 through July 31).
6. Booster clubs, alumni groups, parent organizations and other groups that exist because of the school may not sponsor or support out-of-season programs or perform out-of-season functions which the school itself is prohibited from doing. See Interpretations 119121 for amateur status concerns related to students' involvement in out-of-season activities with financial support from school-approved fundraisers.
7. Due to staffing and facility limitations, the Executive Committee may grant exemption from the three-player limitation for school coaches in the individual sports of bowling, golf, gymnastics, swimming & diving and tennis in a specific program or business. Application is to be made prior to the start of the season for school coaches who are in a non-school

business or program which meets the following criteria and/or other compelling circumstances:

- a. The school coach is engaged in full or part-time paid employment by a program not affiliated with or connected to any of the following: the school, a school booster club or parents of athletes from the same school as the coach.
8. The membership of the Michigan High School Athletic Association is opposed to all-star events and national championships and urges its member schools and their personnel and booster clubs to have no involvement with such events at any time. The meaning of Section 13 is to prohibit any involvement