

Lewis Central Booster Club

Operating Guidelines

This document contains general operating guidelines for the Lewis Central Booster Club. These guidelines may be changed without a vote of the general membership and are for use by the Board in conducting business.

Mission

Raise funds in support of students participating in extracurricular activities and events in the Lewis Central School District.

Objectives:

1. Coordinate purchasing and volunteer labor to successfully operate the concession stands, market and sell Lewis Central licensed merchandise and other duties and responsibilities as approved by the Booster Club.
2. Promote and support Fine Arts, Athletics, school clubs, and other related school activities as approved by the Booster Club Board.
3. Consider funding band uniforms, flag corp, choir robes, athletic uniforms and other funding requests as submitted by the school and approved by the Booster Club Board of Directors.
4. Consider providing funds for approved events, activities and projects which can not be funded through the general school budget process.

General Guidelines

1. The Booster Club's focus is primarily at the High School and Middle School levels.
2. The Club will work with school administration, coaches and sponsors regarding fund raisers, and other events, as approved by the Booster Club Board of Directors.
3. The Club may offer recommendations regarding items being purchased with Club funds if they have conducted research into said product. These recommendations are not binding.
4. The Booster Club does not fund any items the district would not be allowed to by law to

purchase.

5. The Booster Club's intent is to fund programs and activities, not individual students.
6. The Booster Club will not fund personnel expenditures.

Board of Directors Protocol

1. A Board member is expected to support Board decisions even though she/he may have voted in the minority.
2. The position of Vice-President should be considered president-elect and should be a second year Board member who will become president during his/her third year on the Board.
3. If a Board member would financially benefit from the sale of said items, he/she must recuse themselves from the voting/recommendation process.

Record Retention Protocol

The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding. This policy provides for a systematic review, retention, and destruction of documents received or created by the LCBC. Records are retained according to the guidelines required by State and Federal Laws. Accounting rules and regulations may require longer retention of records.

Documents (any record within the following categories) be it a hard copy or digitally, will be placed in the custody of a board member in accordance to their job description and the administrative needs of the organization.

Corporate Records:

Articles of Incorporation and Bylaws – Permanent
IRS Application for Tax-Exempt Status (form 1023) – Permanent
IRS Determination Letter – Permanent
States Sales Tax Exemption Letter – Permanent
Annual reports to Secretary of State/Attorney General – Permanent
Board Meeting and Board Committee Minutes – Permanent
Board Policies/Resolutions – Permanent
Other Corporate and Operational Policies – Permanent

Accounting and Corporate Tax Records

Annual Audits and Financial Records – Permanent
Fixed Assets and Asset Depreciation Schedules – Permanent

IRS Form 990 Tax Returns – Permanent
Business Expense Records and Expense Reports – 7 years
Investment records – 7 years
IRS Forms 1099 – 7 years
General Ledgers and Journal Entries – 7 years
Invoices – 7 years
Sales Records (service fees, receipts, concessions) – 5 years
Petty Cash (cash receipts, credit card receipts) – 3 years

Bank Records

Checks for important payments and purchases – Permanent
Check Registers – 7 years
Bank Deposit Slips – 7 years
Bank Statements and Reconciliation – 7 years
Electronic Fund Transfer Documents – 7 years

Donor and Grant Records

Donor Records and Acknowledgement letters – 7 years
Grant Contracts, applications, documents – 7 years after expiration of grant
Supporting documentation, grant payments, grant reporting and correspondence – 7 years after expiration of grant
Grant application, if declined or denied – 3 years

Press Releases/Public Filings

Press Releases – Permanent
Annual Reports – Permanent
Other publications, photos, press clippings – 7 years

Legal, Insurance, and Safety Records

Legal Correspondence – Permanent
Construction documents – Permanent
Appraisals – Permanent
Trademark and copyright registrations – Permanent
Insurance Policies – Permanent
General Contracts – Permanent
Correspondence (general) – 3 years

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the documents types on the above schedule will be maintained for the appropriate time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

Record Keeping – Planning for an Emergency

Records must be stored in a safe, secure, and accessible manner. Documents and financial records essential to keeping this organization operating in an emergency must be duplicated and/or backed up at least once a month and maintained off-site.

Documents Destruction

Each person whose job description includes the custody and/or maintenance of the above documents is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of financial information will be accomplished only by document shredding.

Document destruction will be suspended immediately upon the issuance of a notice, known as a “legal hold” or “preservation notice of records” by the President of the organization, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. During a legal hold, no specified records may be destroyed until the legal hold is withdrawn by the President of the LCBC. Destruction will be reinstated upon conclusion of the investigation.

Compliance

Failure on the part of the organization or members within the organization to follow this policy can result in possible civil and criminal sanctions against the Lewis Central Booster Club and its members and possible disciplinary action against responsible individuals. The President along with the Audit Committee will periodically review these procedures with legal counsel, and/or the organizations certified public accountant to ensure that they are in compliance with new or revised regulations.

Fund-Raising Protocol

1. The club will strive to limit solicitation of local merchants to corporate membership dues and the spring auction fundraiser each year.
2. The Club has no authority to limit solicitation of local merchants or members by other clubs or organization within the Lewis Central School district.

Budget and Fund Distribution Protocol

1. At the April Board meeting the Board of Directors will determine the amount of funds available for the next academic year.

2. Club operating expenses will be represented by one or more line items in the annual budget. Included will be estimates of costs for supplies and equipment for the concession stand, expenses associated with fundraisers and any other anticipated expense.

3. Once the district Activities and Athletics budgets as well as the Booster Club allocations have been set for the year, the Athletic Director (hereafter known as AD) will facilitate a meeting with all sponsors and coaches to discuss and develop a prioritized list for the available Booster Club funds.

4. The prioritized list of items requested will be sent to the Booster Club President for review.

5. The Athletic Director (AD) will present the prioritized list of items to the Booster Club Board for their approval. Please note: All gifts to the district over \$500 require prior approval by the School Board.

6. Requests to distribute monies budgeted for Activities or Athletics will be coordinated by the Activities Director to the Booster Club President and Board of Directors.

7. The AD may proceed with ordering of approved items for purchase and present the invoices to the Booster Club Board for reimbursement to the district.

8. The AD will update the Booster Club regularly regarding purchases and potential changes to the prioritized list of items requested. The Board of Directors requires accountability from the Activities Director as we pay for items we have agreed to fund.

9. If items on the prioritized list are not purchased, the Booster Club will consider the remaining dollars available for the next academic year budget.

10. At the end of the fiscal/academic year the Board may consider any unspent, allocated dollars to be available for use in the new budget. Since our intent is not to be punitive, near the end of the fiscal year, the A.D. should be notified that allocated dollars remain in the budget. The A.D. can then make recommendations to purchase items or to remove items from the list of needs.

11. Interest earned from all Booster Club accounts and Certificates of Deposit should be added to the individual account or Certificate of Deposit.

12. The Booster Club will not have over \$100,000 on deposit with any financial institution and furthermore not deposit funds with any institution that is not FDIC insured.

13. Band/Choir & Uniform Fund

A. Expenditures from the Band/Choir Uniform fund may include, but are not necessarily limited to:

band uniforms,

choir robes,
swing choir costumes,
flag corps uniforms and
uniform maintenance.

B. These items noted above will be funded on a rotation basis and will be budgeted annually through the Activities Directors Office with input from the high school and middle school, sponsors and staff involved in the effected programs.

C. The administration of said fund will conform to the following spirit:

a. A formal spread sheet designating annual expenditures for at least ten (10) years will be updated on an annual basis in conjunction with the Activities Director, sponsors, and staff members. The Booster Club Board will be presented this spreadsheet at the April Board Meeting.

b. Adjustments to income and/or expenditure will be made to ensure major funding priorities such as band uniforms and choir robes will have funds available when needed.

c. On a yearly basis, distribution of funds will be determined by the Activities Director and High School and Middle School Fine Arts' faculty and sponsors.

e. Within each year, funds may be adjusted by the various fine arts funding categories, i.e. Swing Choir uniforms, choir robes, etc.

f. The objective at the end of the school year will be to maintain or increase the funds available in this fine arts fund compared to the year-end balance on the spreadsheet. To increase funds, the yearly donation of funds from the Booster Club may be increased to the standard budgetary process during the April-May period. With the exception of the year in which band uniforms are purchased for the entire band, funds in the account must never fall below \$10,000. Interest from said account will be added to each individual account.

Excess Funds

1. From time to time, excess funds, if any may be used for other worthwhile projects, which will benefit the school in general as approved by the Booster Club.

2. Interest on this account will be added to the individual certificate of deposit.

Committees

1. Committees are expected to meet outside of Board regularly scheduled meetings and bring recommendations to the Board for action.

2. The Board should review a plan or recommendation from a committee and after brief discussion, Accept the plan, Reject it, or Return it for changes.

3. Committee leaders are expected to provide an information package and briefing to their successors or a “**Standard Operating Procedure**” or SOP. This SOP would include the following information:

- a. primary responsibilities,
- b. activities,
- c. critical dates,
- d. important contacts, etc.

This information will be placed into the hands of the next committee chair for their review. The SOP’s are meant to be a “working” document, thus the document should be reviewed and updated each year before a copy is provided to the new committee chair along with a copy of the committee SOP to the president of the organization. This way, if the information is not passed down, the President of the organization has a copy of the SOP that they may share with the new committee chair.

4. Following officer election year, leadership must be identified for the following committees:

- a. Membership (corporate and general)
- b. Concessions
- c. Spring Auction.
- e. Merchandise Sales
- f. Volunteer Coordinator
- g. And any other committees deemed necessary.

General Guidelines

1. The Board agrees to provide free beverages for officials at the all sporting events.

2. The Board will, if requested, help serve beverages at various school sponsored events for example (prom, homecoming, sport banquets). The beverages are purchased and paid for through the school by Charlotte.