

River Valley Sports Association Policies and Procedures

I. Introduction

A. Purpose of Policies and Procedures. The purpose of these Policies and Procedures is to provide a set of written guidelines for use by Officers (Officers), directors (Directors) and Member Clubs (Clubs) of the River Valley Sports Association (Association), interested students and parents, members of the community, and members of the River Valley High School (RVHS) faculty and administration. These Policies and Procedures have been developed by the Board of Directors (Board) of the Association and the Board reserves the right to change and revoke these Policies and Procedures at any time.

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II. The Association

a. **Purpose of Association.** The Association is a nonprofit corporation established to benefit students attending RVHS by raising and contributing funds to be used for RVHS activities, academics, athletics and extracurriculars. The principal purposes of the Association are to:

i. Facilitate and support fundraising activities which support RVHS students and programs by:

1. Obtaining and maintaining “charitable organization” exempt status for federal and state taxes purposes (so that contributions made to the Association and its Clubs will be tax deductible by the Donor):

2. Establishing and maintaining a master calendar of fundraising activities to avoid conflicts between various fundraising and community events;

3. Maintaining dedicated accounts for each Club (described below) to receive earmarked donations for that Club and to facilitate certain categories of expenditures which cannot be handled through an appropriate ASB account (described below);

4. Provide an umbrella fundraising organization to help defray the expense of worthwhile RVHS activities which are not sufficiently supported by a Club and to organize major and long-term fundraising activities which may benefit RVHS as a whole.

5. Recruit and organize parent and community volunteers to provide support and assistance in connection with Various RVHS activities and programs.

6. Provide Insurance coverage for sponsored, approved, and master calendared event.

b. **Members of the Association.** The Association is operated and managed by a volunteer Board consisting of up to five voting Directors elected by the Members and Directors for Two-year terms who are either coaches, parents, or community volunteers, and up to two ex-officio nonvoting Directors consisting of the principal, and the athletic director of RVHS. The Members of the Association are RVHS Clubs which register with the Association and maintain the policies of the Association.

c. **Address,** The mailing address for the association is:

River Valley Sports Association
801 El Margarita Rd.
Yuba City, CA 95993

d. **Fiscal Year.** The fiscal year of the Association is July 1st through June 30th

III. Sports Clubs: In order to facilitate and support fundraising for specific RVHS activities and programs (e.g. Football, Volleyball, Cheer, etc.), The Association will encourage and endorse the establishment of various Sports Clubs (e.g., a Soccer Club, a Football Club, a Golf Club). By becoming an Association approved and registered Club, a Club will be a Member of the Association and will be eligible to use the Association's charitable organization exempt tax status, its taxpayer identification number, a designated Association subaccount for recording keeping/accounting purposes and the Association's name in connection with its fundraising activities.

a. **Registration.** Sports wishing to establish a Club must apply to the Board and receive formal recognition as an association Club. In order to receive recognition as a Club, the proposed Club Members must complete an Application for Club Recognition (Attachment A) and agree to abide by the Association's policies, which are established from time to time. Each Club agrees to send a club representative to each Association Board meeting. Repeated failures to follow the Association's policies will be ground for revocations of Club Status. Clubs will be charged a fine of \$100 for failure to attend at least 2 of the 4 meetings throughout the fiscal year, July 1 to June 30.

b. **Subaccount.** Once a Club has been formed and recognized by the Board, the Treasurer will establish a fundraising subaccount for that Club. All Donations which are acquired by or designated or earmarked for a particular Club will be credited to that Club's Subaccount. Statement of subaccounts for each Booster Club will be prepared quarterly.

c. **Withdrawals.** Except as provided for below, the signatures of the authorized officer of the Association, and the authorized officer of the Club are required to withdraw funds or write checks for a Club subaccount. Disbursements from a Club subaccount will be made following completion and approval of a Request for Funds (Attachment B)

d. **Reports,** After completion of an approved fundraising event or at least quarterly, all Booster clubs are required to provide records of income and expenditures to the Association Treasurer along with the monies to be deposited, this must be completed within seven (7) Days of the conclusion of the fundraising event. The records should include an accounting for all monies paid out (Date, amount, to whom and for what purpose), and the total amount of income for the activity.

e. **Records and Reconciliation.** Club officers are asked to keep records and periodically balance their Subaccount with the association Treasurer. If there are discrepancies that cannot be resolved between the Association Treasurer and the Boosters, this should be brought to the attention of the association board. Clubs are required to send out Contribution Letters to comply with IRS Guidelines for received donations.

f. **Budget.** Clubs are required to give the Association a Club approved budget by June 1 for Fall clubs , Oct 1 for Winter clubs, and Jan1 for Spring clubs.

g. **District Policy.** Clubs are to comply with District Policies and procedures as required.

IV. General Association Fundraising

a. In addition to the fundraising done by the various Clubs, the Association may, and intends to, undertake general fundraising activities. Funds accumulated through the external fundraising activities will be dispensed in accordance with the Association's allocations procedures.

V. Coordination of Fundraising Activities.

a. **Scheduling Fundraising.** In order for the Booster Association fundraising master calendar to function properly it is necessary for all Association and Club Fundraising functions and activities (whether ongoing or one-time) to be approved and entered in the calendar. The Association's Vice President will also be responsible for inputting into the calendar the fundraising activities of other organizations (e.g. ASB). In order for a Club to obtain the approval of and calendaring of a particular fundraising activity or event, the individuals organizing the event or activity must fill out and submit to the Vice President a Club Fundraising Activity/Event Scheduling Request (Attachment C). Following submission of an appropriate approval or rejection of the request within Three (3) weeks from the date requested. If a request is rejected, the Association's reasons for rejecting the request will be provided in writing. If necessary, the Board will develop additional written policies governing the prioritization and approval of proposed fundraising activities and events.

b. Only previously approved fundraising and authorized activities may utilize the name of the Association, or its taxpayer identification number, or its tax exempt status. If a Club has received approval for a recurring Activity (i.e., an annual fund raiser), it will be responsible for conducting that activity within the authorized time frame(s). Failure to conduct activities and/or events when and as approved may be grounds for revocation of approval and removal from the master schedule.

c. **Monitoring Fundraising.** All fundraising activities approved by the Association may be monitored to ensure compliance with applicable Association Bylaws as well as Federal and state income tax laws and fundraising. Each Club shall provide the Association, upon request, with the information and records necessary for the Association to properly account for income and expenditures from each Association approved activity or event.

VI. CONFLICTS OF INTEREST POLICY : Board Members and Members have an obligation to conduct matters within guidelines that prohibit actual, potential and/or perceived conflicts of interest. This policy establishes only the framework within which RVSA wishes the

association to operate. The purpose of these guidelines is to provide general direction so that members can seek further clarification on issues related to the subject of acceptable standards of operation.

An actual or potential conflict of interest occurs when a member is in a position to influence a decision that may result in a personal gain for that member or for a relative as a result of RVSA dealings. For the purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the member is similar to that of persons who are related by blood or marriage, as with domestic partners of members of the same household.

No “presumption of guilt” is created by the mere existence of a relationship with outside parties. However, if members have any influence on transactions involving purchases or contracts, it is imperative that they disclose to an officer of RVSA as soon as possible the existence of any actual or potential conflict of interest so that all safeguards can be established to protect all parties. Personal gain may result not only in cases where a member or relative has a significant ownership in a firm that RVSA does business, but also when a member or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving RVSA.

VII. WHISTLEBLOWER PROTECTION POLICY : RVSA is committed to being a model for the community and to full compliance with all applicable state and federal statutes, rules and regulations. RVSA prohibits retaliation by members or third parties against any RVSA member who: reports any suspected violations at RVSA; participates in any investigations or provides information concerning suspected violations; or refuses to participate in an act that would result in a violation of state or federal statute, rule or regulation.

All reports received by RVSA will be promptly and thoroughly investigated. If RVSA concludes, as a result of the investigation, that there is reason to believe that this policy has been violated, it will take appropriate action including termination of membership or Board seat. Other legal action also may be taken under certain circumstances.

VIII. DOCUMENT RETENTION POLICY

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored. Nonprofit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following table provides the minimum requirements.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Tax returns and worksheets	Permanently

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Attachment A

River Valley Sports Association Application for Sports Club Recognition

To establish a Club to support student activities at RVHS you must apply and receive formal recognition as a **Non Profit** Association Club. Please read and understand the Association "Policies and Procedures" pertaining to Booster Clubs.

1. Club Name: _____ Date of Application: _____

2. Supporting which RVHS Activity(ies)? _____

3. Faculty Contact: _____ Phone: _____

4. Club officers or parent contact(s): (Names, addresses and telephone numbers)

5. Club Representative to Association: _____ Phone: _____

6. Club Treasurer (or person responsible for moneys and authorized officer for withdrawals):

Name: _____ Phone: _____ Fax: _____

Email address: _____

Address: _____

I have read the River Valley Sports Association "Policies and Procedures." On behalf of the Club I agree to comply with these policies and procedures for Club operation. Repeated failure to comply with the Association's Policies and Procedures will be grounds for revocation of Club status. I agree to inform the Association of any changes to the Club information contained in this application.

7. Signature of Club Treasurer: _____ Date: _____

Submit completed form
(in advance of next Association Board Meeting)
TO: River Valley Sports Association
River Valley High School
801 El Margarita Rd.
Yuba City, CA 95993

FOR ASSOCIATION ONLY:

APPROVED / DISAPPROVED Date: _____

Comments _____

River Valley Sports Association: By: _____

Title: _____ Date: _____

Attachment B

River Valley Sports Association Request for Disbursement

Club Name: _____ Date of Request: _____
Faculty Contact: _____
Club Treasurer (print legibly): _____ Contact No: _____
Total amount of this request: \$ _____
Purpose of this request: _____
Apply towards budget category: _____
Make Check Payable To: _____
Address: _____ State: _____ Zip: _____

If payee is an independent contractor, is W-9 attached or on file? Yes No

Send check to:

Attach original invoices and receipts. Include an additional remittance copy of invoice.

I declare, under penalty of perjury, that this claim has been examined by me and that to the best of my knowledge and belief that all these claims are true and correct.

Original Authorized signatures for requests (*Please print name with signature*)

a. _____
Club Treasurer Signature – required for all requests Print Name
b. _____
Second authorized signature – all requests over \$250 Print Name

This request cannot be honored at this time for the following reason:

Need Original Receipt and/or Invoice Need Two Authorized Signatures
 Payee cannot be the authorized signer Need Method of Payment
 Proper documentation Insufficient funds in your club account
 Other: _____

RVSA only:

Disbursed by: _____ Title: _____

Date: _____ Check No. _____

Date Received: _____ Date Mailed: _____

Club File

Stamped envelope attached

District office

Other _____

Attachment C

River Valley Sports Association Booster Club Fundraising Activity/Event Scheduling Request

All RVSA Club fundraising events/activities must be approved and placed on the RVSA master calendar prior to the event/activity. Only previously approved fundraising and authorized activities may utilize the name of the Association or its taxpayer identification number.

Upon the completion of the activity/event, all Clubs are required to provide records of income and expenditures to the Association Treasurer along with the amount to be deposited. This must be completed within seven (7) days of the event.

Submit this form to the RVSA Vice President. Approval/disapproval will be sent within three (3) weeks. The mailing address for the Association is:

River Valley Sports Association
801 El Margarita Rd.
Yuba City, CA 95993

1. Club Name: _____ Date of Request: _____
2. Faculty Contact: _____ Phone: _____
3. Title of event/activity: _____
4. Description: _____
5. Date(s): _____
6. This is a: One time event? Yes No Annual reoccurring? Yes No
Continuing event? _____ From: _____ To: _____
7. Location of event/activity: _____
8. Approval/disapproval should be sent to (name, address, telephone number)
Name: _____ Phone: _____ Fax: _____
Email address: _____
Address: _____
9. Your activity is: APPROVED / DISAPPROVED

RVSA: By: _____
Title: _____ Date: _____
Explanation: _____