AUHSD Athletic Funding Policies and Guidelines

The Acalanes Union High School District is dedicated to providing access to excellent athletic programs emphasizing education and equity. The District relies on funding from voluntary family contributions, booster club donations, and District resources to provide our student-athletes with high-quality athletic programs.

AUHSD recognizes the importance of equity in all aspects of our high school athletics program, including funding from families, boosters, and the District and the overall experience provided to our student-athletes. The District is committed to ensuring fairness, inclusivity, and equitable opportunities for all genders, schools, and teams within our district.

The following guidelines have been developed to help achieve these goals.

Title IX
Title IX is a federal law prohibiting sex discrimination in any education program or activity receiving federal funding. To ensure compliance with Title IX regulations within our district athletic teams, the District will evaluate all our athletic programs to identify any potential disparities or inequities in funding, resources, facilities, equipment, uniforms, coaching staff, scheduling, and opportunities for participation.

Team Budgets
Every team will develop a budget, have it approved by the Athletic Director, and post it on the school website by the start of their season. Actual revenues and expenditures will be posted after the end of the season.

Since family contributions are critical to run our athletic programs, it is important to be mindful and measured of expenditures when developing a budget.

The team budget is the guideline that must be followed but may need to be adjusted based on your actual contributions received. If the team's anticipated revenue isn't reached, some adjustments will need to be made to the team's expenses.

All expenditures must go through the District's financial system to ensure equity and transparency. The District will monitor revenues and expenditures to ensure equity among teams and that the District complies with Title IX.

Revenue and Expenditure categories have been standardized so that budgets across the District can monitor expenditures for all our athletic teams.

Here is a list of the budget categories. For a detailed explanation of each category, please see Appendix A.

Revenues:

- Family Contributions
- Donations
- Fundraising

Expenses:

- General Site Athletic Contribution
- Coaches' Stipends
- Player Uniforms/Apparel
- Coaching Uniforms
- Officials/League Dues
- Travel Expenses
- Tournament Expenses
- Equipment
- Operational Support Fees
- Banquet/Team Lunches
- Offseason Activities (weights, conditioning, open gyms, etc.)
- Fundraising Expenses
- Webstore Processing (4.0%)
- Misc. Sport-Specific Expenses

Contributions, Donations, and Fundraising
Contributions, donations, and fundraising will benefit the program, not individual students.

Contributions
Family contributions to the athletic program fund the core expenditures of our athletic teams. Although family contributions are essential to our athletic programs, families do not have to contribute for their students to participate fully. To ensure that families are not coerced or shamed into contributing to an athletic program, contributions will be kept anonymous from coaches and parents. Parents should not directly collect contributions for the program or for specific items like uniforms. Also, donations directly to a Booster Club or Other Parent Organization should not supplant the family contribution to the athletic program.

Donations
Athletic Teams can receive donations from Booster Clubs, Other Parent Organizations, Businesses, Families, or Individuals. Donations from our Booster Clubs and Other Parent Organizations supplement our athletic programs and help provide more opportunities for our student-athletes. Although our Booster Clubs and Other Parent Organizations give generously to our athletic teams, it is imperative that the school is responsible for the budgeting process and all expenditures run through the District financial system. In addition, expenditures funded by Booster Clubs and Other Parent Organizations are still subject to Title IX. The District is responsible for ensuring all athletic funding and expenditures comply with Title IX. For the District to ensure Title IX compliance, it is required that all Booster Clubs and Other Parent

Organizations submit to the school their Form 990 (EZ) or District equivalent form by the end of the school year to the school's Athletic Director.

Fundraising
All team fundraisers need to be approved by the Principal. The Principal ensures that all the fundraisers follow ASB and District guidelines and prevent competing fundraisers among our ASB organizations and parent groups. The ASB Fundraising Form must be submitted to the school's Finance Technician at least 15 days before the fundraiser.

Purchasing
Purchases should be made by the school site or the District whenever possible. Purchasing through the school site or the District will ensure that the proper internal controls are followed and reduce staff and parents having to pay expenditures upfront and then have to be reimbursed.

Please submit a Requisition Form and quote to the school's Finance Technician to request a purchase.

All purchases over $500 must be made with a purchase order or have pre-approval (including hotels, airfare, catering, uniforms, etc.). For purchase orders, a quote from the vendor must be submitted to the Finance Technician using the Requisition Form. Once the purchase order is approved, it will be forwarded to the vendor to start the order.

All items must be delivered to the high school or the District Office, not to a personal or business address.

Booster Clubs and Foundations should not directly pay vendors for goods or services. The District or school site should make all purchases or reimburse them.

If an organization or person other than the District or school site purchases goods or services for an athletic team, a donation letter must be sent to the District Office.

If families must purchase items directly from a vendor, the school site must send a report to the Director of Fiscal Services containing the cost and the items purchased by the families. This situation should be avoided whenever possible, and the District or school site should directly pay the vendor.

Please contact the school Finance Tech or the District Office at 925-280-3900 for urgent purchases. The school site and District Office can make purchases over the phone or online using a credit card.

Reimbursement
If it is not feasible for the high school or the District to purchase an item directly, staff or parents may make a purchase and fill out a Reimbursement Form. All purchases must be in the team's

approved budget and approved by the coach before purchasing. For purchases totaling more than $500, a pre-approval form must be filled out with the appropriate signatures **before** purchasing.

All receipts for reimbursement must be original and itemized. The receipt must show proof of payment.

- If paid with cash - the receipt must be marked “paid by cash”
- If paid via a check - then a copy of the canceled check from the bank will be proof of payment
- If paid via credit/debit card**,** the receipt must have an original and itemized receipt
- Gift Cards/Venmo, etc., are NOT reimbursable forms of payment

Reimbursements should be submitted promptly to keep team accounts as up-to-date as possible.

Checks are processed once a week. It may take up to one or two weeks to receive reimbursement.

Off-Campus Banquets

The District encourages the use of its facilities for team banquets to reduce costs for our families; however, for teams that choose to have banquets at an off-campus location, the District must approve a contract from the banquet location before any deposit or payment is made to the location. The contract must be submitted with a Requisition Form and, in some cases, a certificate of insurance.

Certain items are not allowable ASB expenditures and cannot be purchased or reimbursed.

Examples of prohibited expenditures:

- Gifts of any kind
- Alcoholic beverages, tobacco, etc.
- Gift cards
- Articles for personal use by employee/coach/advisor/parents
- Parent clothing and attire
- Private lessons
- Bonuses
- Employee/coach/advisor/parent appreciation meals
- Donation to other organizations - unless specific Fundraising Requirements are met. See Fundraising Form instructions.
- Checks paid to boosters (considered co-mingling of funds)
- Off-site retreats/team-building activities
- Scholarships*

**Waiving fees for students with financial needs is not considered a scholarship.*

If there are any questions about allowable expenses, the school's Finance Tech should be contacted for assistance before a purchase is made to avoid having check requests/reimbursements denied.

Coaches Compensation
Athletic coaches are paid directly by the District. Coaches should not be paid directly or receive compensation from a Booster Club or Foundation for work performed as an AUHSD athletic coach.

Families may directly give the coach an end-of-year gift. Per BP 3290, this gift should not exceed $50 per contributing family.

Summer Activities
AUHSD Summer Athletics

Option # 1 (Open Gym/Field)

- Runs through the ASB sports team
- The ASB sports team reserves facilities (before summer teams reserve at the school site/ during the summer schedule changes (rentals@auhsdschools.org)
- No facility rental fees
- Operational Fees are charged only on weekends and holidays
- No donations/contributions/fees are collected
- Coaches are not compensated
- Students not cleared in SportsNet the previous school year need to have a signed waiver
- No date restrictions
- Activities only from 7:00 am to 9:00 pm
- "The NCS summer period starts June 1 of each year. During the summer period NCS practice and conditioning rules are dark. CIF 510 is in effect at all times of the calendar year. Incoming freshmen may only be involved in summer activities if they are enrolled and ready to attend the school in the fall and have completed middle school." During the summer, teams can limit open gyms/fields to team members and run as a structured practice.

Option #2 (ASB Camp)

- Fundraising activity for an ASB sports team
- The ASB sports team reserves facilities (before summer teams reserve at the school site/ during the summer schedule changes (rentals@auhsdschools.org)
- No facility rental fees
- Operational Fees will only be charged on weekends and holidays.

- Camps will be charged $10/hr for supervision support
- Contributions are collected through the school's web store
- AUHSD students are not required to pay the suggested contribution to participate.
- Camps can be for AUHSD and non-AUHSD students, including our K-8 partner districts
- Camps will be covered under the AUHSD's insurance policy. No additional certificate of insurance is required.
- Students not cleared in SportsNet the previous school year need to have a signed waiver
- The budget needs to be submitted to the Athletic Director for the camp by May 15
- Adult coaches may be paid $25/hr, and student coaches may be paid minimum wage. Coaches can volunteer and choose not to be compensated.
- Coaches submit timesheets to the Athletic Director at the end of the summer.
- Camps can run between 6/3/24 - 7/12/24 and 7/22/24 - 8/9/24
- Activities only from 7:00 am to 9:00 pm
- Purchasing or Reimbursement requests over the summer can be turned in to the District Office.
- The Director of Fiscal Services will develop a supervision calendar with the summer campus supervisor.
- The Director of Fiscal Services will be "on-call" for camp emergencies.

Option #3 (Outside User)

- Runs through Outside User Organization
- Outside User Organization reserves facilities
- Facilities rental fees are charged as a Group 1,2,3
- Operational Fees will be charged
- Outside User needs to provide a Certificate of Insurance
- Outside User collects fees/donations
- Outside User pays staff

Appendix A
Budget Categories (Accounting Code)

Revenues:

- Family Contributions (8699)
  Family Contributions are voluntary payments made directly to the school sites to support our athletic team. Family Contributions pay for the essential expenditures of running an athletic team. Contributions need to be paid directly to the school site and are for the benefit of the entire athletic team, not individual students.

- Donations (8692)
  Athletic Teams can receive donations from Booster Clubs, Other Parent Organizations, Businesses, Families, or Individuals. Donations from our Booster Clubs and Other Parent Organizations supplement our athletic programs and help provide more opportunities for our student-athletes.

- Fundraising (8693)
  The Principal must approve all team fundraisers. The Principal ensures that all the fundraisers follow ASB and District guidelines and prevent competing fundraisers among our ASB organizations and parent groups. The ASB Fundraising Form must be submitted to the school's Finance Technician.

Expenses:

- PAL (Program at Large) (8694)
  Program at Large expenditures are automatically deducted from the contributions. These funds support the athletic program at a school site and ensure equity among athletic teams.

- Coaches Stipends (2180)
  The Governing Board approves the number and amount of coaching stipends. Each program is allowed one discretionary stipend if warranted by the program's size. The District Office approves discretionary stipends. In addition to the dollar amount of the stipends, teams are also responsible for paying the fringe cost and a 10% indirect cost that goes to the District for the time and expenses incurred clearing coaches and processing their paperwork.

- Player Uniforms/Apparel (4341)
  Player Uniforms/Apparel includes competition uniforms, warm-ups, bags, t-shirts, sweatshirts, etc. Athletic teams with two genders (e.g., Girls' and Boys' Soccer) should coordinate so the students on both teams have comparable uniforms/apparel.

- Coaching Uniforms (4342)

Team funds may be used to purchase competition uniforms for the coaching staff. These uniforms are used so officials, administration, and spectators can easily recognize the coaching staff. Team funds should not be used to purchase additional apparel for the coaching staff.

- Officials/League Dues (5840)
  These are dues that the team must pay to officials, leagues, and sections.

- Travel Expenses (5841)
  Travel Expenses include buses, hotels, airfare, mileage, and other expenses associated with travel.

- Tournament Expenses (5841)
  Tournament Expenses include entry fees paid to compete in tournaments.

- Equipment (4343)
  Equipment includes balls, nets, bats, helmets, shoulder pads, mats, etc.

- Operational Support Fees (2250)
  Teams will be charged operational support fees when they hold events where individuals not associated with the team (e.g., visiting teams or spectators) are on campus or where food is brought in (e.g., team banquets, pasta feeds, etc.). Teams will not be charged operational support fees for competitions that are part of the league schedule or the NCS/CIF playoffs. Operational support fees will be charged for any summer team activity on campus on weekends or holidays.

- Banquet/Team Lunches (5843)
  Banquet/Team Lunches include any organized team meal, event, or ceremony. Contributions can be collected for these events but must be available free of charge to student-athletes. Team funds can be used to pay for family members or guests, but only if they pay to attend the event.

- Offseason Activities (5845)
  Offseason Activities include camps, weight training, conditioning, etc. Contributions can be collected for these events but must be available free of charge to student-athletes. Retreats and off-site team-building activities are prohibited ASB expenditures.

- Fundraising Expenses (4345)
  Fundraising Expenses are expenditures associated with running a fundraiser.

- Webstore processing (4.0%) (5844)
  The web store processing fee is charged when collecting payments through the web store.

- Misc. Sport-Specific Expenses (4344)
  Miscellaneous expenditures are any expenditure that does not fit into any other category.

Appendix B
Forms
FORMS

- Reimbursement Form
- Reimbursement Pre-Approval Form
- Fundraising Form
- Cash Box Request Form
- Purchase Order Requisition
    - AHS
    - CHS
    - LLHS
    - MHS
- Deposit Slip
- Booster Clubs Reporting Forms

IRS Form 990
IRS Form 990 EZ
Reporting Form for Booster Clubs or Other Parent Organizations Not Required to File Form 990 or Form 990 EZ

Revised 08/01/2023