



Policies & Procedures

Table of Contents

1. MEMBER BOOSTER CLUBS.....	1
1.1 ORGANIZATION.....	1
1.2 MEMBERSHIP.....	1
1.3 BOOSTER CLUB BOARD OF DIRECTORS.....	1
1.4 OPERATIONS.....	10
2. FISCAL POLICIES AND PROCEDURES.....	18
2.1 GENERAL.....	18
2.2 ACCOUNTING SYSTEM.....	18
2.3 REVENUE RECOGNITION.....	18
2.4 CASH RECEIPTS.....	20
2.5 PROCUREMENT.....	20
2.6 CASH DISBURSEMENT.....	21
2.7 FIXED ASSETS.....	21
2.8 FINANCIAL REPORTING.....	22
2.9 BUDGETS.....	22
2.10 YEAR END CLOSING.....	23
2.11 PRIOR YEAR ADJUSTMENTS.....	23
3. CONFLICT OF INTEREST.....	24
4. ALCOHOLIC BEVERAGES, TOBACCO PRODUCTS AND PROFANITY.....	25
4.1. ALCOHOLIC BEVERAGES.....	25
4.2 TOBACCO PRODUCTS.....	25
4.3 PROFANITY.....	25
5 SCHOLARSHIPS.....	26
6 PENALTIES.....	27
7 APPEALS.....	28
8. BACKGROUND CHECK.....	29
8.1 PROCESS.....	29
8.2 AUTOMATIC DISQUALIFICATION FOR ALL VOLUNTEER POSITIONS.....	29
9 DRILL TEAM AND PLAYER SUPERVISION.....	31
10. VOLUNTEER HOURS AND VOLUNTEER DEPOSIT CHECK.....	32
11. FOOTBALL EQUIPMENT DEPOSIT CHECK.....	33
12 ADDENDUM.....	34
12.1 APPEAL MEETING PROCESS.....	34

1. MEMBER BOOSTER CLUBS

1.1 ORGANIZATION

1.1.1. Member Booster Clubs shall consist of a youth football program and drill/dance team for participants of either gender.

1.1.2. Member Booster Clubs shall maintain:

- a. Five football teams of varying age and weight divisions which will compete against the other affiliated booster clubs as designated by the A.A.Y.F.D.T.
- b. Two drill/dance teams and a mascot team which will compete against the other affiliated booster clubs in age divisions as designated by the A.A.Y.F.D.T.

1.1.3. Member Booster Clubs shall not maintain by-laws or rules of competition separate from those of the A.A.Y.F.D.T.

1.2 MEMBERSHIP

1.2.1. Booster Club members may include parents of current or former children enrolled and participating in the football or drill team, as well as current board members, coaches & drill team instructors/assistants.

1.2.2. Membership begins when the participating family has met the terms of registration and ends December 31st of the current calendar year.

1.2.3. Membership is automatically revoked if at any time the member family becomes delinquent in payment with any monies owed the Booster Club.

1.2.4. The Board of Directors can revoke membership if, by their majority vote, it is decided that any member family has violated the A.A.Y.F.D.T. Code of Conduct.

1.2.5. Each member family will receive one vote at any general election held by the Booster Club. In the case of stepchildren, the household where the child will spend the majority of nights during the current season will be considered the member family.

1.3 BOOSTER CLUB BOARD OF DIRECTORS

1.3.1 ORGANIZATION AND AUTHORITY

1.3.1.1. A member elected Board of Directors shall administer the activities of the affiliated Booster Club.

1.3.1.2. The Booster Club Board of Directors shall consist of the following voting positions: President (In the event of a tie), Vice President, Secretary, Treasurer, Athletic Director, Drill Team Director, Fundraising Director, Team Mom Coordinator – Football, and Team Mom Coordinator – Drill Team. These members shall be given one vote at all board meetings.

1.3.1.3. The Booster Club may also, at its discretion, have the following non- voting positions: Assistant Athletic Director, Assistant Drill Team Director, Publicity Director, Member at Large – Football, Member at Large – Drill Team, and Volunteer Coordinator.

1.3.1.4. Executive board members shall be the President, Vice President, Treasurer, Secretary, Athletic Director and Drill Team Director.

- 1.3.1.5.** The Booster Club Board of Directors shall administrate all booster club activities and shall have ultimate authority of all said activities, subject to A.A.Y.F.D.T. rules and regulations.
- 1.3.1.6.** The Booster Club Board of Directors shall adhere to all rules and regulations of the A.A.Y.F.D.T. league and furthermore shall enforce said rules as they apply to all booster club members.
- 1.3.1.7.** The Booster Club Board of Directors members must attend 90% of gamedays, competition, registration and A.A.Y.F.D.T. functions.
- 1.3.1.8.** At least five (5) members of the Booster Club Board of Directors, which must include two executive board members, must be present to achieve a quorum. The official proxy form is considered valid for attendance.
- 1.3.1.9.** Proxy votes must be submitted in writing to the President before a meeting is called to order. Proxy votes shall be valid for the specified meeting only. Proxy notification shall specify both parties involved and the meeting date to be used.
- a. The Booster Club Board of Directors will provide official proxy forms.

1.3.2 QUALIFICATIONS

- 1.3.2.1.** Booster Club Directors need to meet the following qualifications:
- 1.3.2.1.1.** Must have been nominated by a current member of the Booster Club.
- 1.3.2.1.2.** Must be a minimum of 18 years of age on the day of the general election.
- 1.3.2.1.3.** Must have confirmed in writing their approval to appear on the election ballot
- 1.3.2.2.** No elected or appointed official of the Booster Club Board of Directors shall hold an elected or appointed position on the A.A.Y.F.D.T Board of Directors.
- 1.3.2.3.** Signers on the Booster Club bank account cannot be from the same household.
- 1.3.2.4.** Members and/or Directors must not have been expelled from or removed from a position on a Booster Club, A.A.Y.F.D.T. position, coaching position, or any position where disciplinary action can be assessed.

1.3.3. ELECTION PROCEDURES

- 1.3.3.1.** A general election of the Booster Club will take place annually on the last game of the regular season, be it home or away, to elect the Board of Directors for the following calendar year.
- 1.3.3.2.** The election procedures are to be supervised by the Booster Club Secretary.
- 1.3.3.3.** The schedule for the election process will be as follows:
- a. 3rd regular season game, notice of election.
- b. 4th regular season game, nominations accepted.
- c. 5th regular season game, nominations accepted.
- d. 6th regular season game, nomination process closes at end of half-time of senior game
- e. 7th regular season game, ballot announced, and general election begins.
- f. Last regular season game, the general election closes at the end of the senior game.
- g. On or prior to playoffs round one, results to be announced.

1.3.3.4. Notice of the general election for the positions of the Board of Directors for the Booster Club will be made weekly to the general membership, according to the schedule listed in section 1.3.3.3. This notice will include:

- a. A list of all positions to appear on the ballot including job descriptions.
- b. The procedure for nominating candidates.
- c. The nominating period; start date and end date.

1.3.3.5. The following election timeframes pertain to the Booster Clubs for the Klein Bengals, Klein Broncos, Klein Oilers, Klein Texans, Spring Conroe Chargers, and Tomball Patriots.

1.3.3.5.1. The following positions will be elected in the fall of odd numbered years: Vice President, Secretary, Drill Team Director, and Team Mom Coordinator – Drill Team.

1.3.3.5.2. The following positions will be elected in the fall of even numbered years: President, Treasurer, Athletic Director, Fundraiser Director, Team Mom Coordinator – Football.

1.3.3.6. The following election timeframes pertain to the Booster Clubs for the Klein Eagles, Klein Rams, and Tomball Redcats.

1.3.3.6.1. The following positions will be elected in the fall of even numbered years: Vice President, Secretary, Drill Team Director, Team Mom Coordinator – Drill Team.

1.3.3.6.2. The following positions will be elected in the fall of odd numbered years: President, Treasurer, Athletic Director, Fundraiser Director, Team Mom Coordinator – Football.

1.3.3.7. Nominations

1.3.3.7.1. Nomination ballots will be made available to the general membership on the morning of the first day that nominations can be accepted according to the schedule as specified under section 1.3.3.3.

1.3.3.7.2. Current members can nominate as many other current members as they wish for all available election positions.

1.3.3.7.3. Nominations will be verified by the Booster Club Secretary per qualifications in section 1.3.2 and reported to the Booster Club Board of Directors.

1.3.3.8. Announcement of Ballot

1.3.3.8.1. The Booster Club Secretary will notify club members of the slate of nominees.

1.3.3.9. Election Process

1.3.3.9.1. Election ballots will be made available prior to the start of the 7th regular season game on the day elections open as scheduled and specified under section 1.3.3.3.

1.3.3.9.2. The Secretary will make available one election ballot to each booster club member family.

1.3.3.9.3. A booster club member may only cast one vote for each of the board positions appearing on the ballot. Ballots containing more than one vote per position will be declared invalid and disposed of.

1.3.3.9.4. The Booster Club Secretary will review the results of the electronic ballot and verify the validity of each vote.

1.3.3.9.5. The Booster Club Secretary will provide the league board a report of the results and supplemental documentation supporting the ballot result

1.3.3.9.6. The candidate receiving the majority of votes will be declared the winner of that particular position.

1.3.3.10. Announcement of Results ‘

1.3.3.10.1. Election results will be made public on or before the following Saturday according to the schedule specified under section 1.3.3.3.

1.2.2.1.1. League Level Positions for Annual Election

1.3.3.11.1. Even year: Vice President, Treasurer, Drill Team Director.

1.3.3.11.2. Odd year: President, Athletic Director, Secretary.

1.3.3.11.3. Nominations announced and introduced at November’s Presidents League Board Meeting.

1.3.3.11.4. Vote shall take place at December’s Presidents’ League Board Meeting.

1.3.4 TERMS OF OFFICE

1.3.4.1. Officers elected to Booster Club Board of Directors are elected to 2-year terms, beginning on the January 1st following the election and ending on December 31st of the next calendar year.

1.3.4.2. Officer Removal

1.3.4.2.1. The Booster Club Board of Directors may at its discretion, remove any other current officer of the Booster Club with a majority vote of Booster Club Board of Directors at a meeting duly called whenever, in its judgment, the best interest of the corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the office so removed.

1.3.4.2.2. An elected officer is automatically removed from their position if that officer is absent from three consecutive regularly scheduled meetings.

a. Club Presidents are permitted to attend regularly scheduled League meetings either in person or virtually. Virtual attendance shall be considered equivalent to in-person attendance for purposes of voting, participation, and compliance with attendance requirements.

b. Club Presidents who miss more than 2 League President meetings will be fined \$200. If they miss 3, they are removed from their position.

1.3.4.2.3. An elected officer is automatically removed from their position if that officer is absent from eight regularly scheduled meetings during their term of office.

1.3.4.2.4. Any officer removed from office due to attendance violations as specified under sections 1.3.4.2.2, or 1.3.4.2.3, may appeal the removal in writing with the Booster Club Board of Directors.

1.3.4.2.5. Any officer removed from office a 2nd time due to attendance violations as specified under sections 1.3.4.2.2, or 1.3.4.2.3, may not appeal the removal.

1.3.4.2.6. Any officer removed from office on a majority vote by the Booster Club Board of Directors may appeal the vote before an impartial jury made up of 12 members of the Booster Club. The appeal must be in writing. The impartial jury is to consist of 2 members each representing the four separate football teams and two separate drill teams. Names will be drawn from a hat to determine the 2 representatives from each team. In the event that a club is between seasons and registration, alternatives may be suggested by the A.A.Y.F.D.T. League Board.

1.3.4.2.7. Any officer of the Booster Club that has been removed from office will be prohibited from holding office again, either elected or appointed, for a period of no less than five calendar years from the date of removal.

1.3.4.3. Any officer of the Booster Club may resign at any time.

1.3.4.4. The current Board of Directors may appoint any current member eligible for nomination and election to fill any open position on the board during the current season. In the event that a vacancy occurs after the last regular season game, an interim appointment can be made for the remainder of the year. Appointments for the upcoming year should be deferred to the incoming board for the new season.

1.3.4.5. The transference of board authority shall take place at the 1st regularly scheduled meeting of each calendar year. The outgoing board will open the meeting and then transfer all documents and authority to the new board. The new board will complete and adjourn the meeting.

1.3.5 OFFICER DESCRIPTIONS

1.3.5.1. President

1.3.5.1.1. Shall not vote unless a tie-breaking vote is necessary.

1.3.5.1.2. Shall preside over all Booster Club Board of Directors meetings and moderate all debate under "Roberts Rules of Order".

1.3.5.1.3. Shall be responsible for scheduling all Booster Club Board of Directors meetings. There shall be no maximum or minimum number of meetings, but there should be, as a guideline, one (1) meeting per month.

1.3.5.1.4. Shall have the authority to call emergency meetings.

1.3.5.1.5. Shall have the authority to appoint special and standing committees.

1.3.5.1.6. Should attend practices, as time permits, of both football and drill teams and to be present at all games, competition and other A.A.Y.F.D.T. functions.

1.3.5.1.7. Shall attend all A.A.Y.F.D.T. Board meetings and as a Director of the A.A.Y.F.D.T., be given one vote at those meetings.

1.3.5.1.8. Shall designate two (2) alternates to attend the A.A.Y.F.D.T. meetings in the event the President cannot do so. Each alternate will be given a proxy vote for said meetings. One alternate shall be the Vice President and the other shall be chosen at the discretion of the President.

1.3.5.1.9. Shall present all written complaints to the Booster Club Board of Directors for investigation.

1.3.5.1.10. Shall have the authority to make emergency decisions on behalf of the Booster Club Board of Directors. All said decisions are to be reported to the Booster Club Board of Directors within 72 hours.

1.3.5.1.11. May be one of the two required signatures on checks written from the booster club bank account as described in section 2.6.7.

1.5.1.1.12. Support gameday logistics

1.3.5.2. Vice President

1.3.5.2.1. The office of Vice President shall be elected and shall be eligible to one vote.

1.3.5.2.2. Shall assume all duties of the President in the event of illness or absence of the President.

1.3.5.2.3. Shall attend all A.A.Y.F.D.T. meetings as a proxy of the President.

1.3.5.2.4. Shall assist in all matters of the Booster Club Board of Directors when requested by the appropriate officers.

1.3.5.2.5. Is encouraged to attend all Booster Club Board of Directors and A.A.Y.F.D.T. activities.

1.3.5.2.6. Shall chair the Booster Club Board of Directors scholarship approval committee.

1.3.5.2.7. Shall chair the Booster Club Board of Directors registration committee.

1.3.5.2.8. Shall chair the Booster Club Board of Directors equipment handout committee.

1.3.5.2.9. May be one of the two required signatures on checks written from the booster club bank account as described in section 2.6.7.

1.3.5.2.10. Support gameday logistics

1.3.5.3. Treasurer

1.3.5.3.1. The office of Treasurer shall be elected and shall be eligible to one vote.

1.3.5.3.2. Shall be responsible for the collection and bookkeeping of all booster club monies.

1.3.5.3.3. Shall accept all moneys from fundraising activities and registration for both football and drill team functions.

1.3.5.3.4. The treasurer shall keep a documented record of all booster club financial transactions using A.A.Y.F.D.T. approved financial software and A.A.Y.F.D.T. specified chart of accounts. Reconciliations of booster club registers to be completed monthly. Quarterly reports are due to the league treasurer 30 days after each quarter ends. (i.e. First quarter ends March 31; reconciliation due May 1st). If a completed reconciliation report is not submitted after the due date, the consequences are as follows: 1st month \$100, 2nd month \$200, and 3rd month after the quarter ends is disqualification from post-season play. Exceptions will be accepted upon request and must be accepted by the league board.

1.3.5.3.5. Shall keep booster club funds in a bank account of the A.A.Y.F.D.T. prerogative.

1.3.5.3.6. Shall always be one of the required signatures on checks written from the club bank account as described in section 2.6.7.

1.3.5.3.7. Shall provide Booster Club Board of Directors monthly financial statements.

1.3.5.3.8. Shall provide the A.A.Y.F.D.T. treasurer with access to Booster Club financial records as needed.

1.3.5.3.9. Shall write all checks to cover expenses of the Booster Club.

1.3.5.3.10. Shall have the authority to suspend all monies for activities not listed in the football, drill team, or administrative budgets pending investigation by the Booster Club Board of Directors.

1.3.5.3.11. Support gameday logistics

1.3.5.4. Secretary

1.3.5.4.1. The office of Secretary shall be elected and shall be eligible to one vote.

1.3.5.4.2. Shall schedule each regular monthly meeting of the Booster Club Board of Directors and secure an appropriate location for the members to convene.

1.3.5.4.3. Shall notify voting members of the date, time and location of the regular monthly meeting at least seven days prior to the meeting.

1.3.5.4.4. Shall keep the official attendance records of the board members.

1.3.5.4.5. Shall record all minutes of Booster Club Board of Directors meetings.

1.3.5.4.6. Shall deliver meeting minutes to all voting members within seven days after the meeting by either fax, U.S. Mail or by e-mail.

1.3.5.4.7. Shall compile the Contact information for the Booster Club Board of Directors, Coaches and Instructors.

1.3.5.4.8. Shall direct the annual Booster Club Board of Directors elections in accordance with items as stated under 1.3.3.9.2.

1.3.5.4.9. Shall handle all clerical and correspondence duties for activities of the Booster Club Board of Directors.

1.3.5.4.10. Shall assist in all official Booster Club Board of Directors activities.

1.3.5.4.11. Support gameday logistics

1.3.5.5. Athletic Director

1.3.5.5.1. The office of Athletic Director shall be elected and shall be eligible to one vote.

1.3.5.5.2. Shall have the authority and responsibility to conduct the football athletic program for the Booster Club Board of Directors.

1.3.5.5.3. Shall present a budget to the Booster Club Board of Directors concerning projected monetary expenses for all football activities. Budget is subject to be approved by a majority vote of the Booster Club Board of Directors. The Athletic Director shall enforce said budget.

- 1.3.5.5.4.** Shall accept applications for all coaching positions and present them to the Booster Club Board of Directors for selection and approval. Athletic Director shall be responsible for verification of all football coaches' references.
- 1.3.5.5.5.** Shall govern the operation and be responsible for player safety at all football practices. This includes the final word on practice delay, postponement or cancellation due to inclement weather.
- 1.3.5.5.6.** Shall reside over all weigh-ins at football games.
- 1.3.5.5.7.** Shall handle all protests of officiating at all games following A.A.Y.F.D.T. guidelines.
- 1.3.5.5.8.** Shall enforce proper conduct of all coaches at games and practices.
- 1.3.5.5.9.** Shall attend all A.A.Y.F.D.T. "Coaches Sub-Committees" or arrange for an alternate with a proxy vote to represent the Booster Club Board of Directors interest.
- 1.3.5.5.10.** Shall make an inventory of all football equipment. Shall be responsible for providing safe and secure storage of all equipment.
- 1.3.5.5.11.** Shall appoint non-voting positions for Assistant Athletic Director(s), as deemed best manageable, whose responsibilities will be to aid the A.D. in the management of the Freshman, Sophomore, Junior, and Senior football teams, as well as maintenance of all football players and coaches equipment.
- 1.3.5.5.12.** Shall handle parent complaints regarding football operations in the following manner:
 - a. Shall inform the complainant that all issues must be made in writing.
 - b. The Athletic Director shall be the 1st level of appeal.
 - c. The President shall be the 2nd level of appeal.
 - d. The Booster Club Board of Directors shall be the 3rd level of appeal.
 - e. The A.A.Y.F.D.T. shall be the 4th and final level of appeal.

1.3.5.5.13 Support gameday logistics

1.3.5.6. Drill Team Director

- 1.3.5.6.1.** The office of Drill Team Director shall be elected and shall be eligible to one vote.
- 1.3.5.6.2.** Shall have the authority and responsibility to conduct the Drill Team program for the Booster Club Board of Directors.
- 1.3.5.6.3.** Shall present a budget to the Booster Club Board of Directors concerning projected monetary expenses for all drill team activities. The budget is subject to be approved by a majority vote of the Booster Club Board of Directors. The Drill Team Director shall enforce said budget.
- 1.3.5.6.4.** Shall accept applications for all instructor positions and present them to the Booster Club Board of Directors for selection and approval. Drill Team Director shall be responsible for verification of all drill team instructors' references.
- 1.3.5.6.5.** Shall govern the operation and be responsible for dancer safety at all drill team practices. This includes the final word on practice delay, postponement or cancellation due to inclement weather.
- 1.3.5.6.6.** Shall enforce proper conduct of all instructors at games and practices.

- 1.3.5.6.7.** Shall attend all A.A.Y.F.D.T. Drill Team Directors meetings or arrange for an alternate with a proxy vote to represent the Booster Club Board of Directors interest.
- 1.3.5.6.8.** Shall make an inventory of costumes, props and uniforms. Shall be responsible for providing safe and secure storage of said equipment.
- 1.3.5.6.9.** Shall appoint a non-voting position of Assistant Drill Team Director whose responsibility will be to aid the Drill Team Director in the management of Drill Team activities.
- 1.3.5.6.10.** Shall handle parent complaints regarding drill team operations in the following manner:
 - a. Shall inform the complainant that all issues must be made in writing.
 - b. Shall require the complainant to 1st discuss the written complaint with the Head Instructor when applicable.
 - c. The Drill Team Director shall be the 1st level of appeal after discussing the problem with the Head Instructor.
 - d. The President shall be the 2nd level of appeal.
 - e. The Booster Club Board of Directors shall be the 3rd level of appeal.
 - f. The A.A.Y.F.D.T. shall be the 4th and final level of appeal.

1.3.5.7. Fundraising Director

- 1.3.5.7.1.** The office of Fundraising Director shall be elected and shall be eligible to one vote.
- 1.3.5.7.2.** Shall present to the Booster Club Board of Directors, strategies for fundraising activities and manage those activities by a majority vote of the Booster Club Board of Directors.
- 1.3.5.7.3.** Shall be responsible to provide coverage to sell and distribute booster club memorabilia.
- 1.3.5.7.4.** Shall surrender all monies collected to the Treasurer.
- 1.3.5.7.5.** Shall initiate all bids with companies for group pictures and memorabilia.
- 1.3.5.7.6.** Can appoint a non-voting position of Corporate Fundraiser, whose responsibility will be to solicit donations and sponsorships from surrounding business.
- 1.3.5.7.7.** Can appoint a non-voting position of Participant Fundraiser, whose responsibility will be to direct the mandatory fundraiser for each player and dancer.

1.3.5.8. Team Mom Coordinator – Football

- 1.3.5.8.1.** The office of Team Mom Coordinator - Football shall be elected and shall be eligible to one vote.
- 1.3.5.8.2.** Shall work with Head Coaches to find team moms for the five (5) football teams and present their applications to the Booster Club Board of Directors for approval.
- 1.3.5.8.3.** Shall coordinate all teams, spirit-boosting activities such as sign painting, posters, flags, etc., to support the football teams.
- 1.3.5.8.4.** Shall coordinate weekly assignments to provide proper refreshments for football players.
- 1.3.5.8.5.** Shall assist in collecting all fundraising and registration money from all football players and surrender all monies collected to the Treasurer.

1.3.5.8.6. Shall assist the Athletic Director to ensure all proper registration paperwork is completed and on file with the A.A.Y.F.D.T.

1.3.5.8.7. Shall assist the coaches as requested to boost the team spirit.

1.3.5.9. Team Mom Coordinator – Drill Team

1.3.5.9.1. The office of Team Mom Coordinator – Drill Team shall be elected and shall be eligible to one vote.

1.3.5.9.2. Shall work with Drill Team Directors to find team moms for the Mascot, Junior & Senior drill teams and present their applications to the Booster Club Board of Directors for approval.

1.3.5.9.3. Shall coordinate all teams, spirit-boosting activities such as sign painting, posters, flags, etc., to support the drill teams.

1.3.5.9.4. Shall coordinate weekly assignments to provide proper refreshments for drill team members.

1.3.5.9.5. Shall assist in collecting all fundraising and registration money from all drill team members and surrender said moneys to the Treasurer.

1.3.5.9.6. Shall assist the Drill Team Director to ensure all proper registration paperwork is completed and on file with the A.A.Y.F.D.T.

1.3.5.9.7. Shall assist the instructors as requested to boost team spirit.

1.4 OPERATIONS

1.4.1 MEETINGS

1.4.1.1. The Booster Club shall hold regularly scheduled meetings at a frequency, time and place decided upon by the President.

1.4.1.2. The President of the Booster Club can call special or emergency meetings as necessary and must provide the members with a 48-hour notice.

1.4.1.3. All meetings held by the Booster Club will be conducted using the “Roberts Rules of Order” and moderated by the President.

1.4.2 BOOSTER CLUB COMMITTEES

1.4.2.1. The following standing committees will be appointed at the beginning of each calendar year and will remain in effect throughout the fiscal year:

1.4.2.1.1. Scholarship Committee is comprised of the Vice President, Treasurer, Football Member at Large and Drill Team Member at Large of the Booster Club.

1.4.2.1.2. Registration Committee is comprised of the Vice President, Athletic Director, Drill Team Director, Treasurer, Football Member at Large and Drill Team Member at Large of the Booster Club.

1.4.2.1.3. Equipment Handout Committee is comprised of the Vice President, Athletic Director, Drill Team Director, and Treasurer of the Booster Club.

1.4.2.2. The President of the Booster Club may appoint at any time special committees to solve short-term problems. The committee will be dissolved upon completion of the special task.

1.4.3 REGISTRATION

1.4.3.1. It is the responsibility of the A.A.Y.F.D.T. Executive Committee to hold registration to enlist boys and girls for the football and drill teams provided they are in an A.A.Y.F.D.T. chartered area. The registration dates shall be established and shall be made public knowledge each year.

1.4.3.1.1. Registration is subject to the A.A.Y.F.D.T. Policies & Procedures and Rules of Competition. Once registration opens, rules that affect player registration or placement cannot be changed. Rules that do impact registration or placement may be modified through 2/28.

1.4.3.2. Booster club boundaries are established based on Elementary school zoning. The boundaries are listed in the Official Zoning Document.

1.4.3.3. Legacy Registration

1.4.3.3.1. Each booster club shall hold a legacy registration annually as scheduled by the A.A.Y.F.D.T.

1.4.3.3.2. A legacy participant is defined as a participant that was on the active roster at the end of the previous season.

1.4.3.3.3. If a legacy participant does not sign up during the legacy registration period, their legacy rights are revoked, and they must sign up as a new player.

1.4.3.3.4. Legacy positions are subject to availability and priority order of the legacy rights. The legacy rights and their priority order are as follows:

- a. Returning participants from the previous year's team.
- b. Returning participant from the booster club, but from another team level.
- c. Sons, daughters, or siblings of current year AAYFDT Executive Committee members, Booster club board members, and Coaches.
- d. The brother or sister of the previous year's team.
- e. Sons, daughters, or siblings of the previous year's AAYFDT Executive Board, Booster Club Board Members, and Coaches.

1.4.3.3.5. Returning participants who have been placed with a club other than their 'home club' may request to return to their home club as follows:

- a. They must register and pay their registration fee.
- b. They must elect to pay the "buyout" of the fundraising fee or sell the club fundraiser.
- c. They must declare their desire to transfer to their home team for the current season.
- d. Once the legacy registration period has closed, the transfer will be permitted provided that "home club" has available space on their roster.
- e. If the "home club" does not have space on their roster, the participant will stay on the roster of their previous year's team.

1.4.3.3.6. Any adult may coach or participate in any booster club; however, if the adult has a child participating, the child will be zoned to their "home club" or "legacy team" only.

1.4.3.3.7. During the initial year of a booster club, legacy rights will be offered to all sons and daughters of the Booster club board of directors, all coaches, and instructors.

1.4.3.4. Open Registration

1.4.3.4.1. Open registration is open to all children who meet the eligibility requirements as laid out in the Rules of Competition.

1.4.3.4.2. All open registration children are registered for participation in the AAYFDT without guarantee the child will be assigned to any particular booster club.

1.4.3.4.3. Club cap limits

1.4.3.4.3.1. Each club will have five Football Teams : (Flag min 5 max 14, Tackle min 11 max 25) Flag, Freshman, Sophomore, Junior and Senior. These numbers may be increased by Booster Club Board approval AFTER all clubs have playable teams (minimum 5 for flag and 11 for tackle). The max numbers may be lowered no less than 7 on Flag and 18 on tackle. The Booster Club President and Athletic Director will need to email the League Athletic Director stating their wish. Once they elect to lower their cap, their registration for that team closes. They can no longer backfill any spots that become vacant nor raise their cap.

1.4.3.4.3.2 Each club will have three Drill Team Squads***. Mascots (with 3 minimum registered members), Juniors (with 30 maximum) and Seniors (with 40 maximum). These numbers may be increased or decreased by the League Drill Director's approval following a justification submitted by the booster club Drill Team Director and it must include the Head Instructor's concurrence. *Minimums may not be decreased to lower than 25.

If a Junior or Senior Squad maximum is met before the 1st Day of Official Season Practice, the League Drill Director will work with the booster club Drill Team Directors to determine member's team placement. The closing of Drill Team rosters prior to minimums or maximums being met MUST be approved by the league Drill Team Director. It is also recommended to seek approval from the booster club president.

1.4.3.4.4. Participants will be placed on a booster club based on their residence and elementary school attended. For 6th graders in intermediate school or Junior high, they will be placed based on the elementary school for their residence.

1.4.3.4.5. Once a team is full, any new participants for that register for that team will be placed on the league waiting list.

1.4.3.4.6. After the last open registration date has ended, all waiting list participants will be placed on the closest booster club with the greatest need. If a family declines the waiting list roster position, they will remain on the waiting list for their home team and be given a roster spot if one becomes available for their waiting list position.

1.4.3.5. The A.A.Y.F.D.T. Board of Directors shall set the registration fee schedule annually. The fee schedule shall include football and drill team registration as well as the fundraiser amount. Each booster club is required to use this fee schedule.

1.4.3.5.1. Registration Fees

- a. \$200 registration.
- b. Fundraising Commitment - \$150 - This fee is non-refundable.

1.4.3.6. Discounts: (Shall only be applied to Registration Fees)

- a. One child – no discount.
- b. Two children – \$15.
- c. Three or more children - \$10 per child.

1.4.3.7. Registration is subject to age, weight, grade, and residence with the AAYFDT boundaries. Required documentation for a new player is as follows:

- a. Birth Certificate of the participant.
- b. Utility Bill in the parents' name and address matching the address on the registration form.
- c. Report card of the participant with the school name matching that on the registration form.
- d. A recent picture of the participant.

1.4.3.8. No participant is fully registered or eligible for team assignment, practice, or any other participation until:

- a. The official AAYFDT registration process is completed by a parent or guardian.
- b. The booster club has received a copy of all required documents from section 1.4.3.7.
- c. A league board representative or booster club board representative has weighed the football participants.
- d. All registration and fundraising money has been collected from the family.

1.4.3.9. Refunds

1.4.3.9.1. Refund amounts, based on length of participation, are as follows:

- a. Prior to the first practice - 90%.
- b. Prior to the first game - 75%.
- c. Beginning of the first game - No Refund.
- d. For the purpose of issuing a refund, registration monies collected are first applied to the participant's fundraising commitment until fully met.

NOTE: The booster club board of directors can vote to offer a higher refund amount if they deem it to be in the best interest of the club.

1.4.3.9.2. All requests for refunds must be submitted in writing to the Booster Club Treasurer no later than the second game of the regular season.

1.4.3.9.3. All equipment or other items issued to the participant must be returned prior to the issuance of the refund check.

1.4.3.10. Mandatory Booster Club Member Fundraising

1.4.3.10.1. The League (A.A.Y.F.D.T.) provides a mandatory \$150 per participant fundraising opportunity to each booster club.

1.4.3.10.2. Each booster club can select their own fundraising retailers. However, prior to April 1st of the year in which the retailer is used, the A.A.Y.F.D.T. Executive Board must approve each selected retailer.

1.4.3.10.3. Each Booster Club Member may either:

- a. a. Elect to buy-out of the fundraiser by providing the Booster Club payment of \$150 before
- b. all registration fees are due, or
- c. b. Elect to participate in the fundraiser and agree to sell enough merchandise to allow
- d. the Booster Club to generate a minimum of \$150 in commission.

1.4.3.10.4. If the Member fails to sell the agreed upon minimum amount by the time fundraising fees are due, then the Member is required to make up the difference.

1.4.3.10.5. Payment in full of all registration fees and fundraising fees are required prior to issuance of equipment or participation in any practice or other A.A.Y.F.D.T. activities. This requirement

includes payment in full of any unpaid registration fees or other monies owing from prior seasons.

1.4.4 ADDITIONAL FUNDRAISING

1.4.4.1. General

1.4.4.1.1. All fundraising is to be done voluntarily with the exception of the mandatory Booster Club Member fundraiser provided by the League.

1.4.4.1.2. Each Booster Club will submit their current year fundraising plans to the A.A.Y.F.D.T. Executive Board when the additional fundraisers will be held.

1.4.4.1.3. Booster Clubs are prohibited from conducting fundraising at games in which they are the visiting team, with the exception of League sponsored activities such as raffles.

1.4.4.2. Charitable Raffles

1.4.4.2.1. Raffles must be conducted on a league-wide (A.A.Y.F.D.T.) basis ONLY.

1.4.4.2.2. Booster Clubs may not conduct individual raffles for any reason.

1.4.4.2.3. The League may elect to conduct as many as four or as few as zero raffles in any given year. The League reserves the use of one of its yearly raffle opportunities to benefit the League as a whole (scholarships, capital improvements, etc.).

1.4.4.2.4. The League reserves the use of its other yearly raffle opportunities to benefit the Booster Clubs that elect to participate. A raffle for the benefit of participating Booster Clubs will be conducted as follows:

1.4.4.2.5. The length of the raffle and date of drawing will be determined by the League with input from participating Booster Clubs.

1.4.4.2.6. Prize selection will be agreed upon by a simple majority of participating Booster Clubs.

1.4.4.2.7. Ticket price will be agreed upon by a simple majority of participating Booster Clubs and clearly denoted on each ticket.

1.4.4.2.8. Tickets will be printed and distributed by the League.

1.4.4.2.9. The cost of prizes and the administrative costs of conducting the raffle will be paid for by participating Booster Clubs in advance of receiving tickets. Each Booster Club assumes full financial risk of not recouping the costs of the raffle.

1.4.4.2.10. Tickets must be sold for face value only and not given away or provided as compensation for any reason.

1.4.4.2.11. Each Booster Club will keep all proceeds from the sale of raffle tickets.

1.4.4.2.12. Each Booster Club will ensure that the accounting and banking records validate the number of tickets sold and at the request of the A.A.Y.F.D.T. Treasurer, be prepared to demonstrate the validity before their tickets are submitted for drawing.

1.4.4.2.13. Background: Under Texas law, conducting a raffle is gambling and an illegal activity. However, The Charitable Raffle Enabling Act permits “qualified organizations” to hold up to four raffles per calendar year and only one at a time. A raffle is defined as “the award of one

or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize". Proceeds from ticket sales must be used for the charitable purposes of the qualified organization. The A.A.Y.F.D.T., as a 501(c) organization, is a qualified organization under the Act.

1.4.4.3. Charitable Bingo

1.4.4.3.1. Charitable Bingo is a form of legalized gambling. It is a licensed activity heavily regulated by The Charitable Bingo Operations Division of the Texas Lottery Commission. All forms of bingo conducted by a Booster Club for fundraising purposes are strictly prohibited.

1.4.4.4. Casino/Poker Events

1.4.4.4.1. Booster Clubs are prohibited from conducting poker and/or casino events without prior approval from the A.A.Y.F.D.T. Executive Board.

1.4.4.4.2. The A.A.Y.F.D.T. Executive Board will determine if the structure of the fundraising activity is legal before granting approval.

1.4.4.4.3. Background: Unlike raffles and bingo, there is no exception to the gambling law in Texas for nonprofits to hold fundraising events that involve other forms of gambling. If all three of the following conditions are met, then it's probably gambling and illegal:

- a. Money or anything of value is paid to enter the game.
- b. Winners are decided by a game of chance.
- c. Prizes of value are awarded.

Many people are aware that it can be legal to play poker or other casino activities in a private place. Money can be bet and won by participants. However, for it to be a legal activity, all money must be redistributed to the participants. In other words, the "house" cannot keep a cut, which makes it difficult to legally raise funds using poker or casino events.

1.4.4.4.4. Solution: There are legal ways to fundraise with poker or casino events. You must remove at least one of the conditions that make it illegal gambling. You can either:

- a. Charge an entry fee but do not award prizes for games of chance or,
- b. Do not charge an entry fee, but conduct other legal fundraising activities such as selling food and drink or holding auctions.

1.4.4.5. Sale of Concessions and Merchandise

1.4.4.5.1. At no time is it permissible for a Booster Club to collect sales and use tax for any activity.

1.4.4.5.2. Booster Clubs may conduct the following fundraising activities that involve the sale of taxable items or services:

- Meals and Food Products- The sales of concession food items are permissible at any Booster Club event including practices and home games.
- Annual Banquets and Suppers – Each Booster Club may hold one tax-free banquet per year for the purpose of fundraising. All food must be prepared, served and sold by members of the Booster Club and not be held in a restaurant, hotel or similar place of business. This policy does not apply to banquets where the Booster Club acts as an intermediary between the Member attending the banquet and the establishment holding or catering the event. In this case the Booster Club makes no profit on the event and sales tax is paid by the Member and remitted by the establishment hosting the event.

- Amusement Services – Booster Clubs are permitted to hold carnivals, sports tournaments, dances, shows or other similar activities as fundraising events. Auctions, Rummage Sales and Sales of Merchandise Produced or Purchased - Each Booster Club may sell merchandise that it produces or purchases, conduct an auction or hold a rummage sale on no more than two dates per year in addition to the State's Tax Free weekend events. Booster Clubs must notify the League of the dates in which these sales will occur. In regards to the sale of spirit items or other such merchandise, it is recommended that each Booster Club use order forms to take orders from Members in advance. Prepayments may be made but items must be delivered or made available for delivery on one of the two selected dates. The order form must explicitly state that the sale is occurring on that date. Booster Clubs may not sell Spirit Items as concessions during the fall season, as this is a violation of State Law and is subject to a "use tax" that is paid to the State each year.
- Sales of Merchandise on Commission – This fundraising method uses retailers that are responsible for collecting and remitting sales tax (e.g. World's Finest Chocolate). Asking the Booster Club Member to do additional fundraising over and above the opportunity provided by the League is permissible if:
 - It is done on a voluntary basis only.
 - Voluntary participation is explicitly stated in all communications concerning the fundraising event.
 - The A.A.Y.F.D.T. Executive Board approves the retailer in advance.
 - Nontaxable Sales and Services – Booster Clubs are permitted to:
 1. Hold car washes.
 2. Sell gift certificates and passbooks.
 3. Babysit (Parents' Night Out).
 4. Hold bake sales (as long as goods aren't sold with plates or utensils)
 5. Sell magazine subscriptions of six months or more.
 6. Sell advertising space in programs, yearbooks, newspapers, etc.

1.4.4.5.3. Background: The issue here is not the legality of the activity but the collection of sales and use taxes. Just because the State of Texas has granted us a letter of exemption from paying sales tax when we purchase items, doesn't mean that we are exempt from collecting taxes on our sales of taxable items and services.

As a nonprofit organization we are granted specific exemptions from collecting sales and use tax. Those pertinent to us are:

- Meals and Food Products- Nonprofit organizations devoted exclusively to education or to physical or religious training and groups associated with a private or public elementary and secondary schools are not required to collect sales tax on meals and food products (including candy and soft drinks).
- Annual Banquets and Suppers – All nonprofit organizations can hold one tax-free banquet or other food sale per calendar year if all the food is prepared, served and sold by members of the organization and the event is not professionally catered, is not held in a restaurant, hotel or similar place of business, and does not directly compete with a retailer required to collect tax.

- Amusement Services – Most nonprofit organizations are not required to collect sales tax when they provide amusements (e.g. live or recorded performances, exhibitions or displays, spectator or participatory sports or games).
- Membership Dues and Fees – Not taxable.
- Auctions, Rummage Sales and Other Fundraisers – Most tax-exempt organizations can hold two, one day, tax-free auctions or sales each calendar year.

Selling taxable items without a permit is a criminal offense and each day of operation is a separate offense. The first offense is a Class C misdemeanor. Maximum penalties after a third conviction are fines up to \$4K and up to one year jail time. Failure to keep accurate records, file or submit the collected taxes can result in penalties, liens, property seizure and criminal charges.

For fundraising activities where a nonprofit takes orders, collects the money on the sales, and forwards the sales proceeds after retaining an agreed upon commission, the for-profit retailer is responsible for collecting and remitting the sales tax. Retailers that operate in this manner are used for the League sponsored fundraising opportunity offered to each Booster Club Member.

1.4.4.6. Sponsorships, Grants and Donations

- 1.4.4.6.1.** Sponsorships, grants or donations written by check should be made out to “A.A.Y.F.D.T.- Your Booster Club Name”. This will allow for the direct deposit into the Booster Club bank account while establishing that the donation was made to the A.A.Y.F.D.T., the entity that makes the donation tax deductible.
- 1.4.4.6.2.** A written receipt should be provided to each donor.
- 1.4.4.6.3.** Booster Clubs are required to provide by the end of each calendar year a complete list of all sponsorships, grants and donations received. The list should include name of the donor, amount donated, if the donation was cash or property, and the nature of any items or services of value provided to the donor in exchange for the sponsorship, grant or donation.
- 1.4.4.6.4.** Background: The amount of sponsorships, grants and donations are required to be properly classified and reported on or Federal Tax Return (Form 990). In addition, donors should be provided written documentation establishing the sponsorship, grant or donation for their tax purposes.

2. FISCAL POLICIES AND PROCEDURES

2.1 GENERAL

- 2.1.1.** The fiscal year of the A.A.Y.F.D.T. is from January 1 through December 31.
- 2.1.2.** Except when noted, A.A.Y.F.D.T. follows Generally Accepted Accounting Principles for nonprofit organizations.
- 2.1.3.** The A.A.Y.F.D.T. utilizes the cash basis of accounting in which revenues are recorded in the period in which cash is received and expenses are recorded in the period in which cash is disbursed.
- 2.1.4.** Board members exercise overall responsibility for the fiscal affairs of the A.A.Y.F.D.T. and its member Booster Clubs. To discharge this responsibility, board members must have a keen interest in the fiscal affairs of the organization, including its overall, current financial position, the reliability of the reports the board receives, and the effectiveness of management of incoming and outgoing funds.
- 2.1.5.** Effective control and accountability must be maintained for all assets of the organization, including cash, investments, fixed assets, and other assets. The A.A.Y.F.D.T. must adequately safeguard all assets of the organization and assure that all assets are used for authorized purposes.
- 2.1.6.** Name, Logo, Etc. The name “All-American Youth Football and Drill Team,” the acronym “AAYFDT,” the name of the clubs within the organization, the organization and club website addresses, and the logos associated with the organization and clubs (consisting of font, colors, and images) are the property of AAYFDT. This property shall not be used, copied, imitated, or reproduced in any manner for any purpose by any individual, with the exception of normal, reasonable use of the chapter, newsletter, or contest name in conversations and correspondence (but not included as part of a letterhead) without League Executive Board approval.

2.2 ACCOUNTING SYSTEM

- 2.2.1.** QuickBooks Online Plus is the authorized accounting system of the A.A.Y.F.D.T. and its member Booster Clubs.
- 2.2.2.** The purpose of the accounting system is to systematically record, summarize, and report all financial transactions of the organization. The system is designed so that all aspects of A.A.Y.F.D.T.s operations are included in the system.
- 2.2.3.** The Treasurer maintains the QuickBooks accounting system including maintenance of the approved A.A.Y.F.D.T. Chart of Accounts.
- 2.2.4.** Bank Reconciliations: The check register is reconciled to the bank statements on a monthly basis. Any bank charges or other bank entries must be recorded in the check register as soon as notification is received from the bank.

2.3 REVENUE RECOGNITION

2.3.1. REGISTRATION REVENUE

- 2.3.1.1.** Registration revenue consists of: Flag, Tackle & Drill Team Registration Fees of \$200 and \$150 mandatory fundraiser for each participant.
- 2.3.1.2.** Revenue recognized will be \$350 per each paying participant.

2.3.1.3. Full/partial scholarships and any discounts given will reduce registration revenues for the amount of the scholarship or discount.

2.3.2. SPONSORSHIPS, GRANTS AND DONATIONS REVENUE

2.3.2.1. Donated Services

2.3.2.1.1. The A.A.Y.F.D.T. records in-kind gifts of professional services as revenue and expense. The expense account used should be the same account used if paying for the service.

2.3.2.1.2. Board members volunteer time, even if acting in their professional capacity (e.g. an accountant serving as Treasurer), is not considered donated services for accounting and tax purposes.

2.3.2.1.3. Booster Club members are expected to volunteer for game day activities. This volunteer time is not considered donated services for accounting and tax purposes.

2.3.2.1.4. Form 1099 is not sent for donated services.

2.3.2.2. Donated Equipment and Materials

2.3.2.2.1. The A.A.Y.F.D.T. records in-kind gifts of equipment and materials as revenue and as a fixed asset if the equipment or materials meet thresholds established in section 2.7.

2.3.2.2.2. Donated equipment and materials are recorded at the fair market value on the date of donation. Fair market value is the price at which a willing buyer would purchase the item from a willing seller.

2.3.2.2.3. Donated equipment and material which does not meet the definition of a fixed asset, is recorded as revenue and expense. The expense account used should be the same account used if paying for the equipment or material.

2.3.3 FUNDRAISING REVENUE

2.3.3.1. Funds collected for fundraising activities, with the exception of the mandatory league-wide fundraiser, are to be recorded as revenue in the appropriate account

2.3.3.2. Revenue Account:

- a. Concessions and Promotional Items: Fundraising revenues from concessions and the sale of promotional items such as clothing, spirit items, etc.
- b. Special Events: Fundraising revenues from special events such as raffles, golf tournaments, car washes, homecoming, pool party etc.
- c. Advertising: Fundraising revenues from advertising activities such as yearbook ads, website ads, etc.

2.3.3.3. Transactions between a Booster club and its members, where fundraising is not a primary goal, should not be treated as fundraising revenue. With these types of transactions, the Booster Club merely facilitates the purchase of an item for the Booster Club member (e.g. Drill Team uniform sales where the cost of the uniform, without any mark-up, is passed to the Booster Club member). The collection of funds from the Booster club member and the disbursement of funds to the vendor should be recorded in the same account, minimizing any financial impact due to differences in amount.

2.3.4. INVESTMENT REVENUE

2.3.4.1. The league does not invest any funds received from booster clubs. Any interest received from a savings account will be invested back into the league to benefit the overall organization.

2.4 CASH RECEIPTS

2.4.1. Funds Received will be deposited timely to the credit of the organization in a financial institution that the A.A.Y.F.D.T. Board has authorized. Each authorized financial institution must be federally insured. The Treasurer records all deposits in QuickBooks and deposits all monies in the bank.

2.4.2. Cash and Checks Received at Events: The proper control of, and accounting for, receipts, especially cash, is essential to maintaining individual accountability and reducing the risk of loss. The following procedures will apply in cash receipt situations:

2.4.2.1. Registration – The registration form acts as a receipt for funds received for registration fees, fundraising buy out and pre-paid expenses. A two-copy receipt book will be used to record receipt of any balance of funds received at a subsequent date. The receipt will show the registrant's name(s) and amount paid by category (e.g. \$200 D/T registration fee, \$200 for uniform).

2.4.2.2. Fundraisers - Whenever possible, all receipts should be by check. It is highly recommended that those collecting funds consolidate cash and a check equal to the amount of cash be turned in instead of the cash. Whenever cash is turned in to the organization, both parties must verify the amounts and receipt issued.

2.4.2.3. Sales of inventory/souvenirs - Receipts must be issued for all sales, noting items sold and the amount collected.

2.4.2.4. Concessions - Cash receipts will be maintained in a cash box or bank deposit bag. Cash will not be kept in more than one location within the concession stand area. To the extent possible, control of and access to the cash box will be limited to as few personnel as possible. At least once every two hours, funds in excess of the change fund will be pulled from the cash box by the Treasurer or other authorized Board Member and will be placed in a secure location. The person in charge of the stand and the person pulling the funds issued to the cash box will verify funds pulled.

2.5 PROCUREMENT

2.5.1. It is the A.A.Y.F.D.T.'s policy to consistently seek contractors, consultants, and suppliers whereby all factors including cost; technical competence; ability to make timely deliveries; and the quality and performance of their products and services are evaluated and approved.

2.5.2. If any contractors, consultants and suppliers are members of the Board or related to members of the Board then the conflict of interest provisions of paragraph 3 shall be followed.

2.5.3. Notwithstanding any provision of this policy, applicable federal and state laws, rules, and regulations shall govern in any case where federal or state funds are involved and conflict with any of the provisions of this policy and/or require conditions not authorized by this policy.

2.5.4. Standing authorization for expenditures is provided by Board approval of the annual budget.

2.5.4.1. Unbudgeted purchases over \$250 require prior Board authorization.

2.5.4.2. Budgeted purchases greater than 10% over the line item on the budget and \$250 requires prior Board authorization.

2.5.5. The A.A.Y.F.D.T. Board of Directors must approve or specifically authorize anyone to enter a contract, lease or commitment for the organization that is longer than one year and over \$1,000.

2.5.6. For purchases from a single vendor or contractor, of goods or services greater than \$500 at least three competitive bids will be obtained and evaluated. If the purchase of services is from a contractor that has a specialized background or expertise that cannot reasonably be expected to be found elsewhere in the marketplace, competitive bids are not necessary.

2.6 CASH DISBURSEMENT

2.6.1. All disbursements are to be made by issuing checks drawn on the established cash accounts.

2.6.2. Use of credit or debit cards is prohibited.

2.6.3. Use of bank gift cards in amounts no greater than \$500 is allowed.

2.6.4. A petty cash account for concessions of no more than \$250 is allowed if reconciled monthly.

2.6.5. Processing Invoices:

- a. All invoices/statements from outside vendors will be routed to the Treasurer who will review them to determine validity and process them in accordance with each invoice's due date.
- b. Payments will not be made from statements without corresponding receipts or invoices.
- c. The Treasurer will sign the checks in preparation for mailing. (See section 2.6.7.)
- d. The Treasurer then mails the checks and records the transactions in QuickBooks.
- e. The check stub and supporting documentation is filed in accordance to A.A.Y.F.D.T. document retention policy.

2.6.6. Void Checks: Void checks are marked VOID. The original check is retained.

2.6.7. Check Signatures: The Board authorizes check signers. The Treasurer, President, and as many as two other Officers designated by the Board will have check signing authority. All check signers must review the documentation attached to the checks prior to signing the checks. No Booster Club Board Member can write and sign their own reimbursement check.

2.7 FIXED ASSETS

2.7.1. The A.A.Y.F.D.T. records tangible assets such as equipment, inventory, materials and real property if their value at acquisition date is material.

2.7.2. Assets with a useful life of more than one year and cost of more than \$5000 are recorded as a fixed asset.

2.7.3. Fixed assets are depreciated over their economic useful life as determined by the A.A.Y.F.D.T. Treasurer.

2.7.3.1. Method of depreciation is straight line.

2.7.3.2. Depreciation expense and an allowance for depreciation are recorded.

2.7.4. Fixed Assets with a useful life less than one year or cost of \$5000 or less is recorded as an expense.

2.7.5. Each booster club is responsible for conducting an annual year-end review of all tangible assets in its possession. The annual review will consist of:

- a. Creating an inventory of assets possessed by the organization. The inventory is to be provided on an A.A.Y.F.D.T. form and is due by January 31.
- b. Valuing fixed assets recorded on the financial ledger. A Reasonable estimate of current fair market value of the asset is adequate.
- c. Submit the financial ledger and asset report to the League Board Secretary and Athletic Director. 2.7.6.

2.7.6. If at any time it is determined that the fixed asset is no longer in possession of the organization, the asset is to be written off and the Board notified.

2.7.7. If at any time the fair value of a fixed asset is less than the net book value (historical cost less accumulated depreciation) on the balance sheet than the asset will be written down to fair value.

2.8 FINANCIAL REPORTING

2.8.1. The Board receives a balance sheet, actual vs. budget comparison, check detail statement and bank reconciliation report monthly in advance of the monthly Board meeting.

2.8.1.1. The statements are to be presented to the Board by the Treasurer at the monthly Board meeting.

2.8.2. The Treasurer will alert the Board to financial choices or issues and answer all questions concerning the financial statements and related transaction posed by the Board.

2.8.3. The Board will formally approve the financial statements. Approval will be reflected in the meeting minutes.

2.8.4. The Board may request other reporting as necessary as long as the reporting capability exists in the accounting system.

2.9 BUDGETS

2.9.1. The A.A.Y.F.D.T. Executive Committee and each member Booster Club prepare budgets for each fiscal year.

2.9.2. Each Budget reflects all anticipated revenues from all sources and all anticipated expenses.

2.9.3. All budgets are to be entered into QuickBooks Online.

2.9.4. A.A.Y.F.D.T. Budget:

2.9.4.1. Presented for approval by the A.A.Y.F.D.T. Board at the February A.A.Y.F.D.T. Board meeting.

2.9.4.2. Board adoption of the budget constitutes authorization for the Executive Committee to incur budgeted expenses as explained under Section 2.5: Procurement and Section 2.6: Cash Disbursements.

2.9.5. Booster Club Budget:

2.9.5.1. Presented for approval by the Booster Club Board and submitted to the A.A.Y.F.D.T. Treasurer by March 31 of the current fiscal year.

2.9.5.2. Board adoption of the budget constitutes authorization for Board Members to incur budgeted expenses as explained under Section 2.5: Procurement and Section 2.6: Cash Disbursements.

2.9.6. Revisions to the annual budget are prohibited.

2.10 YEAR END CLOSING

- 2.10.1.** The Booster Club will ensure that his/her organizations financial records are ready to be handed over to the League Treasurer for consolidation and income tax preparation by January 31 of the following year. League treasurer will submit document to the CPA by March 1.
- 2.10.2.** All current year activities of the organization must be properly recorded in the accounting system.
- 2.10.3.** The prior year's balance sheet and profit & loss statement must be reviewed to ensure that prior year financial records have not been changed. This will adversely impact the preparation of the A.A.Y.F.D.T. income tax return.
- 2.10.4.** Digital copies of final financial statements must be kept every year as soon as the current year is closed. **2.10.5.** The December bank reconciliation must be performed before the current year is closed.
- 2.10.6.** The A.A.Y.F.D.T. Treasurer must be notified as soon as year-end closing is complete or if delays will cause the deadline to be missed.
- 2.10.7.** Failure to close all financial records by January 31 will result in a \$500.00 fine.

2.11 PRIOR YEAR ADJUSTMENTS

- 2.11.1.** Once the A.A.Y.F.D.T. Treasurer has closed a fiscal year, prior year financial records may not be altered.
- 2.11.2.** Adjustment impacting prior years must be made in the current year.
- 2.11.3.** The A.A.Y.F.D.T. Treasurer should be consulted if there is a need to alter financial records of a closed fiscal year.

3. CONFLICT OF INTEREST

3.1 Whenever a director or officer has a financial or personal interest in any matter coming before the Board of Directors, the board shall ensure that:

- 3.1.1.** The interest of such officer or director is fully disclosed to the board of directors.
- 3.1.2.** No interested officer or director may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting of the board of directors at which such matter is voted upon.
- 3.1.3.** Any transaction in which a director or officer has a financial or personal interest shall be duly approved by members of the board of directors not so interested or connected as being in the best interests of the organization.
- 3.1.4.** Payments to the interested officer or director shall be reasonable and shall not exceed fair market value.
- 3.1.5.** The minutes of meetings at which such votes are taken shall record such disclosure, abstention, and rationale for approval.

4. ALCOHOLIC BEVERAGES, TOBACCO PRODUCTS AND PROFANITY

4.1. ALCOHOLIC BEVERAGES

- 4.1.1.** If any A.A.Y.F.D.T. sponsored function is at a public establishment where alcoholic beverages are sold and children are participants in the function, no adults accompanying the children are to purchase or consume any alcoholic beverages while attending the function or while en route to or from the function. An A.A.Y.F.D.T. sponsored function is defined as any function where A.A.Y.F.D.T. or subordinate booster club funds are used to support the activity.
- 4.1.2.** No A.A.Y.F.D.T. organization shall have or permit the consumption of beer or other alcoholic beverages at any practice or game fields where children in the All American Youth Football, Inc. program are in attendance as members of an All American Youth Football, Inc. team.
- 4.1.3.** Should any A.A.Y.F.D.T. function in a public park coincide with the activities of another organization at which beer or other alcoholic beverages are being sold and/or consumed, all adult members of an A.A.Y.F.D.T. organization are to exclude themselves and the children in their care from said other organization's activities and from the personnel connected therewith.
- 4.1.4.** A sponsor event shall be interpreted as a "spirit night", this includes events at locations such as neighborhood pavilions, professional sporting venues, or restaurants that sale food and alcoholic beverages. It shall also be the responsibility of each club to present such event to the A.A.Y.F.D.T Executive Board to review the event details prior to advertisements being circulated.
- 4.1.5.** In the event these are knowingly violated, the function at which a violation occurs will not be considered a legal authorized activity of any A.A.Y.F.D.T. and any consequences will be handled accordingly.

4.2 TOBACCO PRODUCTS

- 4.2.1.** The A.A.Y.F.D.T. does not allow tobacco, or smoking products of any kind, anywhere near the children. All of the campuses where we practice and play, are tobacco free. It is the school district's rule that you will be breaking if you decide to use such products anywhere on these campuses. It is their security personnel that you will have to deal with.
- 4.2.2.** No smoking, vaping, or tobacco use will be permitted during practice, games or performances. These rules shall be interpreted to include illegal gambling and other vices.

4.3 PROFANITY

- 4.3.1.** Profane or abusive language at an A.A.Y.F.D.T. function must not be tolerated.

5 SCHOLARSHIPS

- 5.1.** Scholarships are generally granted at the Booster club level and can vary depending on the guidelines set forth by the Booster club.
- 5.2.** A Booster Club Member must fill out the required application to be considered for any scholarship. 5.2.1. Incomplete applications will not be considered.
- 5.2.2.** Acceptable Proof of Income for all household members for the 12-month period preceding the date of the application must be submitted with the application.
- 5.2.2.1.** All documents provided with the application should be copies, not originals.
- 5.2.2.2.** Acceptable Proof of Income :
- a. Last two consecutive paycheck stubs for all employment—indicating gross pay. This is the full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses; time period covered; and year-to-date gross income. If this information is not included on the paycheck stub, the Booster Club Treasurer should be contacted to discuss alternatives.
 - b. If the applicant is self-employed, photocopies of their most recent federal income tax return, indicating net income from operation of a business or profession. Photocopies of all schedules and W-2 forms should be submitted with the return.
 - c. AFDC or other assistance programs — most recent “Notice of Action” from the County indicating cash grant.
 - d. Social Security or Supplemental Security Income (SSI) — “Statement of Benefits” for the current year, “Direct Deposit” notice, or current bank statement indicating Direct Deposit of benefits.
 - e. Retirement Income (annuities, pensions) form — 1099 or last two consecutive paycheck stubs, indicating gross pay, time period covered, and year-to-date gross income.
 - f. Unemployment insurance benefits, worker’s compensation, or disability income — “Statement of Benefits” or most recent check stub indicating the amount of benefits.
 - g. Alimony/Child Support — court documents indicating the amount.
 - h. Family Support (regular contributions received from persons not residing within the household)—letter from person(s) providing support, stating amount given.
 - i. Educational grants, if grant covers living expenses — documents indicating amount allotted for living expenses. Any part of the grant that is for school expenses, tuition, books, etc., is not considered income.
 - j. Interest/dividends or income from estates/trusts/investments (taxable and Nontaxable) — 1099 forms k. Other forms of proof of income may be accepted in special circumstances.

6 PENALTIES

6.1 All booster clubs are required to comply with the by-laws, policies and procedures, and rules of competition. In the event a booster club fails to comply, they will be assessed fees and/or suspensions. The possible consequences are listed below:

- a. \$100.00 fine against the respective booster club payable to the A.A.Y.F.D.T.
- b. \$250.00 fine against the respective booster club payable to the A.A.Y.F.D.T.
- c. \$500.00 fine against the respective booster club payable to the A.A.Y.F.D.T.
- d. Forfeiture of a game (Violation for playing with an ineligible player will automatically result in forfeiture of all games played with the ineligible player.
- e. Disqualification from post-season participation.
- f. Suspension of individual and/or club president for one or more weeks.
NOTE: A week is defined as 7 full days from the start of the suspension.
- g. Five-year removal of an individual. (A reinstatement request must be filed after the removal should they wish to return).
- h. Immediate removal and lifetime suspension of an individual

6.1.1. During a game, scrimmage, or drill team performance, any person not on the A.A.Y.F.D.T board, club board, coaching staff, or badged volunteers for that game or performance, that approaches or goes onto the sidelines or field of play while participants are on the field, will be automatically suspended for the remainder of the season including playoffs and the Super Bowl.

6.1.2. Any A.A.Y.F.D.T board members, club board members, or coaches involved in an incident and/or violates the league's Code of Conduct with another board member, coach, or official can/will automatically be suspended for the remainder of the season including playoffs and the Super Bowl.

6.1.3. Formal Written warnings or write ups will be issued only to the person who directly violated the rule or policy within 72 hours to anyone who violates the League's Code of Conduct, Policies & Procedures or Rules of Competition. The official written warning/write up template must be used for all formal written warnings/write ups and will be formally filed with the AAYFDT League Executive Board. Infractions may not be transferred to another person. Anyone who commits a second similar offense may be banned from the AAYFDT for the remainder of that season. Anyone who commits a third similar offense will be permanently banned from the AAYFDT. The offense count does not reset each year.

7 APPEALS

7.1. All individuals and booster club board members have the right to appeal any decision made by the A.A.Y.F.D.T. The members of the booster club should follow the process outlined in section 1.3.4.2.6.

7.1.1. Club level appeal process for any disciplinary action that has been applied to a member is as follows: at any time the appeal is made by an appointed or elected club member (coach or board member), then by the rules, they will be permitted to remain in the position. The exception to this shall be related to matters which have formal law enforcement charges being filed.

7.1.1.1. Level 1 – Contact, in writing, the Athletic Director for football matters or the Drill Team Director for drill team matters.

7.1.1.1.1. It is at the club's discretion to set the schedule to review the complaint.
Generally, within 5 days.

7.1.1.1.2. If the result is not resolved to the individual's expectations by the AD or DTD, then they have 3 days to appeal to the next level.

7.1.1.2. Level 2 – Contact, in writing, the President of the booster club.

7.1.1.2.1. It is at the club's discretion to set the schedule to review the complaint.
Generally, within 5 days.

7.1.1.2.2. If the result is not to the individual's expectations by the President, then they have 3 days to appeal to the next level.

7.1.1.3. Level 3 – Contact, in writing, the Booster Club Board for a hearing.

7.1.1.3.1. It is at the club's discretion to set the schedule to review the complaint.
Generally, within 5 days.

7.1.1.3.2. If the result is not resolved to the individual's expectations by the board, then they have 3 days to appeal to the next level.

See Appeal Meeting process for details of the meeting.

7.1.1.4. Level 4 – Contact, in writing, the AAYFDT President for an appeal hearing that will cost \$250 to schedule. The non-refundable payment can be made to the club and the club will notify the League Treasurer to draft the money from the club account to the AAYFDT account.

7.1.1.4.1. It is at the league's discretion to set the schedule to review the complaint.
Generally, within 5 days.

7.1.1.4.2. If the result is not resolved to the individual's expectations, then they have 3 days to appeal to the next level.

7.1.1.5. Level 5 – Contact, in writing, the AAYFDT President for a second appeal hearing that will cost \$500 to schedule. The non-refundable payment can be made to the club and the club will notify the League Treasurer to draft the money from the club account to the AAYFDT account

7.1.1.5.1. The decision at this level is final.

For Level 4 and 5 related appeals, any decision handed down from the AAYFDT League Board shall be appealed starting at Level 4 as it was not the club that rendered the decision.

7.1.2. If the individual or club is involved in another infraction during the appeal process, all appeals will be cancelled, and the original suspension will stand along with any other consequences from the second infraction.

8. BACKGROUND CHECK

The overall purpose of conducting background checks is to protect the youth of the All American Youth Football and Drill Team, the volunteers, our partners, and the assets of the organization.

8.1 PROCESS

8.1.1. The president and vice president of the club are responsible for screening potential volunteers of their club as it relates to conducting background checks. The A.A.Y.F.D.T vice president will be added as an administrator to all club background checks.

8.1.2. A background check on all potential volunteers is required to be conducted every year.

Note: Our background check system may review between 7 and 10 years of data. However, it has also found records past 20 years.

8.1.3. Volunteers must submit their request for a background check, as a volunteer, on the registration portal.

8.1.4. No person will be allowed to volunteer until the background check has been completed and the potential volunteer has been cleared.

8.1.5. If a potential volunteer does not clear the background check, the club president or vice president must contact the potential volunteer and discuss the next step.

8.1.6. If the offense does not fall under one of the areas for automatic denial, the club president or vice president must contact the A.A.Y.F.D.T. vice president with the following information:

- a. The date of the offense
- b. The charge, i.e. felony, misdemeanor.
- c. The length of the sentence or any other disposition.
- d. The position the potential volunteer is seeking to serve.

8.1.7. The A.A.Y.F.D.T. vice president will review the background check with the remainder of the A.A.Y.F.D.T. executive board for review and a final decision. The decision of the A.A.Y.F.D.T. executive board is final.

8.1.8. If it is determined that the potential volunteer is not cleared, the club president or vice president will contact the potential volunteer and advise them that they will not be allowed to serve in the position they were seeking.

8.1.9. All background information will remain confidential and known only to the club president, vice president, and A.A.Y.F.D.T. executive board.

8.1.10. If the person is not in agreement with the decision, he/she can choose to appeal the decision and will be responsible for paying the appeal fee. The club is not allowed to use club funds on behalf of someone that has not cleared the background check.

8.2 AUTOMATIC DISQUALIFICATION FOR ALL VOLUNTEER POSITIONS

8.2.1. A person will not be allowed to volunteer in the A.A.Y.F.D.T in any position if they have been charged with, indicted or convicted of any of the following offenses:

- a. Any sexual offense charges
- b. Child Abuse
- c. Child Neglect
- d. Armed Robbery
- e. Aggravated assault
- f. Kidnapping
- g. Arson
- h. Manslaughter

- i. Murder
- j. Aggravated robbery
- k. Any assault that results in bodily injury

8.2.2. A person will not be allowed to volunteer as the A.A.Y.F.D.T. president, vice president, secretary, fundraising director, or any club president, vice president, treasurer, secretary, or fundraising director if they have been charged with or convicted of the following offenses:

- a. Theft
- b. Forgery
- c. Fraud

9 DRILL TEAM AND PLAYER SUPERVISION

- 9.1.** All parents/guardians are expected to pick up their child or children from the designated practice area at the time designated by each club. Parents/guardians should remain near the practice site or have arranged for an adult to remain at the practice to supervise their child. The league volunteers are not responsible for supervising your child or children when practice ends. Failure to pick up your child or children on time may result in the following consequences:
- a. 1st Offense – Warning Letter from the club.
 - b. 2nd Offense – Contact the Constable or Sheriff's office.
 - c. 3rd Offense – Removal from the club for the remainder of the season.

d.

10. VOLUNTEER HOURS AND VOLUNTEER DEPOSIT CHECK

- 10.1.** Each family must submit a volunteer deposit check at the time of registration. The amount of the check will be set by the Club Board of Directors and will range from \$300 to \$500. To have the check returned, families must complete the required volunteer hours as outlined by the club. The club will track the completion of volunteer hours and return the deposit check during the equipment return period.
- 10.2.** If a family does not fulfill the volunteer hour requirement, the deposit check will be cashed by December 31st of the current year.
- 10.3.** If a family has multiple children, the parents are responsible for completing 1.5 times the amount of credits allotted by the club.
- 10.4.** Each club will set their amount of required volunteer hours based on the number of participants for each of their teams.

11. FOOTBALL EQUIPMENT DEPOSIT CHECK

- 11.1.** Each club will provide all necessary game day football equipment, excluding cleats and mouthpieces. To receive equipment, a family must have paid all registration and fundraising fees. The equipment rental fee is \$100, and the booster club will determine an equipment deposit ranging from \$300 to \$500, which is required. The equipment deposit check will be returned upon equipment return. If a player opts to use their own helmet and shoulder pads and signs a personal equipment waiver, they will not be charged the rental fee. Players may also be responsible for purchasing their own practice gear, including pants and practice jerseys. The club will provide specific details on required colors and other guidelines for practice attire.
- 11.2.** At the end of the season, the club will set up an equipment return time. All equipment handed out will be returned with the exception of the following items:
- a. Game jersey
 - b. Game socks
 - c. Mouthpiece

12 ADDENDUM

12.1 APPEAL MEETING PROCESS

12.1.1. Level 3 - Club Board

12.1.1.1. Within 1 day of the previous appeal decision, notify in writing the intent to appeal the previous decision. **12.1.1.2.** Meeting shall be held in a closed door venue away from children.

12.1.1.3. The meeting may be recorded by audio device.

12.1.1.4. The club secretary will be responsible for taking minutes.

12.1.1.5. The club President will call the meeting to order.

12.1.1.6. The club representative (Athletic Director or Drill Team Director) will present the case for the actions taken pertaining to the member.

12.1.1.7. The club President shall provide the member time to share their statement.

12.1.1.7.1. After their statement the club board may ask questions.

12.1.1.8. The member shall be given the opportunity to present witnesses, only one witness in the hearing room at a time.

12.1.1.8.1. After their statement the club board may ask questions.

12.1.1.8.2. The witness will be excused from the hearing location.

12.1.1.9. Once all statements and questions are answered the member will be excused while the club board discusses the matter.

12.1.1.10. The decision shall be made by simple majority.

12.1.1.11. Within 5 days the club Secretary shall advise the member of the decision.

Note: if the appeal involves the presiding officer, the next highest officer will preside over the appeal.

12.1.2. Level 4 - AAYFDT (or initial level for appeals where the League handed down disciplinary action directly)

12.1.2.1. Within 1 day of the previous appeal decision, notify in writing the intent to appeal the previous decision.

12.1.2.2. Once confirmation of the \$250 has been deposited within 24 hours of the request, has been deposited into the League account by the League Treasurer, the League President shall select, from a hat one club president from each conference (excluding the club involved with the appeal and any club that has not fully paid the annual assessments).

12.1.2.2.1. The selection process must be made in the presence of at least 2 other AAYFDT League board members.

12.1.2.3. The League Secretary shall advise separately the member calling for the appeal, the two club Presidents, and either the League Athletic Director or League Drill Team Director, of the date/time/location of the appeal.

12.1.2.4. Meeting shall be held in a closed door venue away from children.

12.1.2.5. The meeting may be recorded by audio device.

12.1.2.6. The League Secretary will be responsible for taking minutes.

12.1.2.7. The League President will call the meeting to order.

12.1.2.8. The League representative (Athletic Director or Drill Team Director) will present the case for the actions taken pertaining to the member.

12.1.2.9. The League President shall provide the member time to share their statement.

12.1.2.9.1. After their statement the club board may ask questions.

12.1.2.10. The member shall be given the opportunity to present witnesses, only one witness in the hearing room at a time.

12.1.2.10.1. After their statement the club board may ask questions.

12.1.2.10.2. The witness will be excused from the hearing location.

12.1.2.11. Once all statements and questions are answered the member will be excused as well as the League Athletic Director while the two club Presidents discuss the matter. The League President will vote only to break a tie.

12.1.2.12. Within 7 days the League Secretary shall advise the member of the decision.

Note: if the appeal involves the presiding officer, the next highest officer will preside over the appeal.

12.1.3. Level 5 - AAYFDT (or second level for appeals where the League handed down disciplinary action directly)

12.1.3.1. Within 1 day of the previous appeal decision, notify in writing the intent to appeal the previous decision.

12.1.3.2. Once confirmation of the \$ 500 has been deposited, within 24 hours of the request, into the League account by the League Treasurer, the appeal will be added to the agenda for the next monthly League Presidents' meeting.

12.1.3.3. The two Presidents from the previous appeal and the President from the club will not be allowed to vote on this appeal.

12.1.3.4. The meeting may be recorded by audio device.

12.1.3.5. The League Secretary will be responsible for taking minutes.

12.1.3.6. The League President will call the meeting to order.

12.1.3.7. The League representative (Athletic Director or Drill Team Director) will present the case for the actions taken pertaining to the member.

12.1.3.8. The League President shall provide the member time to share their statement.

12.1.3.8.1. After their statement the club board may ask questions.

12.1.3.9. The member shall be given the opportunity to present witnesses, only one witness in the hearing room at a time.

12.1.3.9.1. After their statement the club board may ask questions.

12.1.3.9.2. The witness will be excused from the hearing location.

12.1.3.10. The eligible club Presidents will confer on the matter and deliver each of their decision to the League Secretary. The Secretary will record the votes and announce the decision to the meeting participants.

12.1.3.11. Within 10 days the League Secretary shall advise the member of the decision.

12.1.3.12. At this level of the appeal, the decision is final.

Note: if the appeal involves the presiding officer, the next highest officer will preside over the appeal.