



DESERT VISTA HIGH SCHOOL THUNDER BOARD

PB-03 POLICY BULLETIN

Title	Policy regarding tax credit donations and coordinated budgets
Date Issued	December 15, 2014
Policy Bulletin #	PB-03 (First issued as 2014C)
Background Information	<ul style="list-style-type: none"> • Extracurricular programs at DVHS can be supported from three sources of funds as described below. <ol style="list-style-type: none"> 1) Tax Credit donations are property of the school district once donated and may only be used for certain expenses allowed by state law and can not be transferred to a Booster Club. Each PO must be requested through the bookstore in advance and authorized by the Coach or Activity Sponsor. Refunds are not allowed if the student does not make the team. 2) Student Activity funds are property of the school district. Each PO must be requested through the bookstore and authorized in advance by the student leaders with guidance from the Coach or Activity Sponsor. 3) Booster Club funds are property of Thunder Board Association, controlled by the individual booster clubs, and expenditures must be authorized by the elected officers of each booster club. • Tax Credit donations may be given at the bookstore within annual limits defined by tax laws (\$200/individual or \$400/joint return) to extracurricular programs as a general donation or in the name of a student. The student must be identified to the bookstore manager at the time of the donation. • Some Booster Clubs have historically reduced the amount owed toward club dues or fees for that student by the amount of the Tax Credit donation in an effort to ease the financial burden on participating families. This practice has been encouraged but not required, and has proven effective when expenses are allocated among the three sources of funds in cooperation between Booster Club Officers and the Coach/Sponsor. • Treatment of tax credit donations in excess of the amount owed to the Booster Club in that same school year has been an occasional source of confusion regarding possible carryover reductions in fees.
Policy Statement	<p>The expectation of both Thunder Board Association and Desert Vista Administration is that leaders of each program will work together to define a coordinated annual program budget incorporating all sources of funds and consistent with the goals of the program. Ideally, this should be done before the start of the season or academic year.</p> <p>Booster Club Officers are also expected to maintain reasonable and timely communication with the Coach or Activity Sponsor regarding overall financial health of the program. When needed, appropriate adjustments should be made in expense allocations among the three sources of funds. If this discussion is not supported or major issues interfere with effective coordination, notify the Thunder Board Officers.</p> <p>As stated in the TB Policies and Procedures, Thunder Board</p>

	<p>Association is a separate legal entity from Tempe Union High School District. It is not permissible for any Coach or Activity Sponsor to have approval authority or direct control over Booster Club funds. Likewise, Booster Club Officers do not have authority to approve expenditures from Tax Credit or Student Activities funds. At times, Booster Club volunteers may gather quotes or other information needed for a Coach or Activity Sponsor to submit an authorized request for the boostore manager to issue a PO from Tax Credit or Student Activities funds.</p> <p>Booster Clubs may request payment of dues from Booster Club Members; however, student participation in the sport or activity must not be contingent upon payment of Booster Club dues. The amount of annual Booster Club dues is to be set prior to the start of the season and changes in dues must be approved by majority vote of the active Booster Club Members present at any regular meeting. Some Booster Clubs may also require payment of certain expenses or fees in addition to dues, such as direct travel expenses or competition registration fees, which may or may not apply to all participants.</p> <p>Treatment of Tax Credit donations to offset Booster Club dues or fees is contingent upon reasonable implementation of a coordinated budget. If a coordinated budget is not supported by the Coach or Activity Sponsor, then the associated Booster Club is not required to offset for Tax Credit donations. If a coordinated budget is being reasonably attempted, then Tax Credit donations given to the same sport or activity during the same school year are to be credited toward Booster Club dues or fees on behalf of that student.</p> <p>Note that the bookstore does not notify any Booster Club when Tax Credit donations occur. It is the responsibility of the student or parent/guardian to provide written documentation (usually a pink copy of the donation receipt) to the Booster Club Treasurer in order for an offsetting transaction to be applied.</p> <p>Offsetting transactions should be recorded by the Booster Club Treasurer in an appropriate manner (consult Thunder Board Treasurer for guidance if needed). If this reduction exceeds the current year balance owed by that student, and the excess amount is more than \$100, then the Booster Club Treasurer should discuss allocation of the excess amount with the family. Options include: 1) simply leave it as a donation to the program, 2) designate the excess for anonymous scholarships to support other students, 3) apply the amount toward club fundraising goals, or 4) if the student is likely to participate in the same program the next school year, allow the excess amount to carry over toward the following year which will become a general donation if the student does not participate. Carryover is only allowed for one year and refunds are not allowed.</p>
Date of expiration	None
Known exceptions (if any)	This policy bulletin is effective immediately. However, programs that are already mid-season may opt to delay implementation until next season.
Authorized by	2014-15 Thunder Board Officers
Thunder Board Contact	Send all questions via email to: dvhsthunderboard@gmail.com