



Parents Club Event Guidelines and Policies

Date: April 1, 2015

Author: Timothy Philippart, Parent Club President

Table of Contents

Document Objective:	4
Document Scope:	4
Important Contacts	4
Parents Club Board Member Sponsor	4
Event Documents	4
Part 1 – Financial & Monetary Guidelines	5
Non-Profit Status – Michigan Sales Tax Exemption	5
Event Budgets	5
Cash Handling	5
<i>Cash Handling Guidelines</i>	6
Expense Advances and Reimbursements	6
Reimbursement Procedures	6
Vendors Utilized	7
Student Help and Volunteers	7
Performers –	7
Helpers –	7
Free Admissions	7
Contracts / Liabilities	8
Donated Items	8
Critical Milestones of an Event	8
Raffles	9
Tickets	9
50 - 50 Drawings	10
Part 2 – Parent Volunteer Guidelines	10
Important Information – Website	10
Establish Contact Early	10
Tracking Volunteer Hours	10
Conclusions:	11

Document Objective:

The NDPMA Parents Club mission is to support NDPMA administration and NDPMA Parents in providing the best educational opportunity possible for our children. In order to accomplish this mission, each NDPMA Parents Club sponsored event must be executed within the allocated budget and to the highest standards possible. To assist Chair people in the planning and execution phases, this document contains bylaws and procedures which are necessary to ensure high quality and consistent results, event to event, year to year. If you encounter any questions or problems during the planning or execution phases of the event, please contact your assigned Parent Club board member. We look forward to your input to increase the value of this document and to improve value we bring forth to the children.

Document Scope:

The responsibilities of an event chair broadly fall within two areas of scope – financial management and parent volunteer management. The first part of this document will be devoted to describing the various items required to manage an event successfully from a financial point of view. The second part of this document will describe the functions necessary to manage the event from a parent volunteer perspective.

Important Contacts

Parents Club Board Member Sponsor

Every event shall be assigned a NDPMA Parents Club board sponsor. You **MUST** submit a written budgetary plan to the Parents Club prior to spending any funds. The Parents Club will not process any reimbursements until the event budgetary plan has been submitted, reviewed and approved. The Event budgetary plan must adhere to the Parents Club budget line item for your event. Please contact your Parent Club board sponsor to establish how much funding your event has been assigned. Any and all deviations to the event budgetary plan must be communicated to the Parents Club and approved by the Parents Club Board.

Event Documents

Event documents (written and digital) are important sources of information that contain practices that keep our events professional and well run. Event Documents help avoid "reinventing the wheel" when new chairs assume responsibility for the targeted event. Documents should be updated with, at a minimum, an event summary, prior and current financials, copies of contracts, copies of licenses, copies of collateral and advertising, vendors listing and pricing, Lessons

Learned, Best Practices, volunteer and staffing comments, and recommendations for the next event.

Part 1 – Financial & Monetary Guidelines

Non-Profit Status – Michigan Sales Tax Exemption

The Parent's Club is a non-profit organization under IRS Code Section 501(3) and 501(4) and is exempt from Michigan Sales Tax. This provides us with the opportunity to focus every penny of our budget to the event and the children. As Event Chairs, it is critical that we communicate this to each and every person that will purchase items for an event. It is important that only items that will be used for the specific Parent's Club function be contained on the invoice where the sales tax exemption is claimed. It is NOT allowed to have personal items on the invoice, as these items are NOT tax exempt. Please refer to Appendix B for specific information regarding identifying and claiming our non-profit tax exemption status. Please contact the Parent's Club Treasurer for the organization's Tax Exemption number. Please consider this number confidential and communicate it only to those parents who shall make purchases on behalf of the Parent's Club sponsored event. Failure to comply with the Tax Exemption Status will negatively impact an Event's budget.

Event Budgets

The Parent's Club is financially responsible for an annual budgeted contribution to NDPMA. Therefore, all event budgets must be *strictly followed*. All budgets shall be approved by the assigned Parent's Club sponsor. The Event Chair shall approve all expenses related to their particular event. It is not acceptable for spending to occur within an event committee without the explicit approval of the Event Chair. Any deviations from budget must be approved beforehand by the Parent's Club via an Event Budget Deviation Request. These Event Budget Deviation Requests will be highly discouraged and approved in very rare circumstances. The Event Budget Deviation Request will consist of a detailed explanation of why the deviation is needed and an accurate projection of the amount of the deviation. First level approval must occur with the assigned event's Parent's Club Board member sponsor. Final approval will occur via the Parent's Club Treasurer and Parent's Club President. In the event the Parent's Club Treasurer or the Parent's Club President is the event's assigned Parent's Club Board member sponsor, the Divisional Vice President (Waterford, Marist, Notre Dame Prep) will be consulted and added to the approval process, establishing three independent Parent's Club Board Member approvals. The deviation will only be granted by obtaining these three approvals.

Cash Handling

In order to fulfill the mission of providing the highest quality educational experience for our children, all financial matters must be handled in a friendly but professional and accountable manner. The Parents Club shall follow GAAP (Generally Accepted Accounting Principles) for

all events in a manner similar to businesses and other professional organizations. The Parents Club and school are audited for completeness of our records and, particularly, in the manner in which we handle cash. Based on previous experience, the following procedures are NOT acceptable and shall be avoided.

Cash Handling Guidelines

- 1). It is not acceptable to leave cash unattended. Cash shall not be left unattended in desk drawers or similar insecure places.
- 2). Cash generated from the revenue of an event, such as ticket sales, shall NOT be used to pay any expenses on the spot. All, and particularly, unbudgeted expenses shall be submitted to the Parents Club Treasurer with necessary documentation for reimbursement. All revenue from an event shall be recorded and accounted for.
- 3). All cash revenue generated from an event shall be deposited within the school's drop box immediately after an event for all Pontiac Campus events. For Waterford based events or any other events which do not occur on the Pontiac campus, all monies shall be given to the appropriate Parents Club Board sponsor within a 48 hour period (or sooner) for deposit into the banking account. This MUST be accompanied by appropriate accounting information and shall be given to the Parent's Club Treasurer for journal entry.

Expense Advances and Reimbursements

Approved event spending is considered to be all spending that occurs **within** the approved event budget. Any spending that occurs over and beyond the approved event budget is deemed unapproved spending and may not be reimbursed by the Parents Club. Please contact the particular event's Parents Club Representative should any questions arise regarding approved or unapproved spending, before any unbudgeted spending occurs.

Reimbursement Procedures ...

Approved event spending can be handled in one of three ways:

- as a cash advance from the Parent Club Treasurer
- as a check request made out directly to the supplier, or
- as a reimbursement for expenses.

In all cases, the **Parents Club Check Request and Reimbursement Form**, and no other form, should be filled out by the requestor, signed by the event chair, and submitted to the Treasurer per instructions on the form. **The Parent's Club requires the original receipt accompany the approved Check Request and Reimbursement form. Please retain the copy for your records.** All expenses submitted must be authorized by the event chair. Please communicate to your parent volunteers that "unauthorized" spending will NOT be reimbursed by the Parent's Club.

Vendors Utilized

The Parents Club relies on the various Event Chairs to determine if a vendor's cost is reasonable and customary. The Parents Club supports utilizing community based vendors, if such costing is deemed reasonable and customary. All materials, labor and capital obtained from vendors shall be documented and submitted to the Parents Club Treasure per the reimbursement guidelines. Capital expenditures above \$1000.00 shall be booked by the School's business office (Anthony Block).

Student Help and Volunteers

Often we utilize our own students to setup, teardown events, to perform (band, choir, etc) or provide other necessary services. The following guidelines shall be adhered to.

Performers –

It is reasonable and customary to provide food for students performing during an event, if and only if the event occurs during normal meal hours or the duration of the event exceeds 2 hours. An example would be the NDP Band performing during an event. Performer food shall be budgeted for in the event's budget and SHALL be planned for upfront. It is not acceptable to comp, i.e., offer complimentary tickets, after the fact for these students or to use cash from ticket revenues. The budget must identify this food as an upfront expense. Typically this food would be pizza, pop or something equivalent.

Helpers –

Students fulfilling volunteer hours shall NOT be monetarily compensated. Double dipping is NOT allowed. Students not fulfilling volunteer hours may be compensated at the discretion of the Event Chair, if deemed fair and non-preferential, so long as Parent Club Expense Reporting Guidelines are adhered to. This payment cannot occur out of cash (ticket sales), but must be submitted for reimbursement given the three methods noted above. The appearance of preferential treatment shall be avoided in all cases. The Social Security Numbers of all compensated volunteers shall be obtained and provide to the Parent's Club for FICA tax reporting purposes.

Free Admissions

The Parents Club appreciates the commitment of the school administration and faculty. During specific events, free admission or complimentary tickets may make sense as a means of demonstrating this appreciation, especially, if we **want** administrative/faculty/staff presence at an event. The Event Chair shall work with the appropriate school administrators (divisional principles) to identify how many tickets should be made available at no charge in the initial budgetary phase of the project. The list of free admissions shall be provided to the Parent's Club for review. The Parent's Club requests that all Marist Fathers and Brother Louie be invited free of charge to all school events. As an example, if it is deemed financially responsible to provide school administrators with a total of 10 tickets, the event budget shall carry a line item expense detailing the cost of these 10 tickets. The Event Chair shall track and manage the free tickets.

The Parent's Club supports providing free admission to those directly involved in the school's administration or teaching activities. The Parent's Club does not support providing free admission to spouses, friends, neighbors, etc, due to the fact that we have little financial margin to begin with. Free admission tickets are non-transferrable without the explicit consent of the Parent's Club Board sponsor. Providing tickets deemed "free of charge" that are not accounted for, exposes the Parents Club to risk in terms of meeting the budget and is not a good accounting practice.

Contracts / Liabilities

It is prohibited for an Event Chair to enter into any legal contract or other financial instrument that poses risk to the Parents Club or the school. Any and all contracts shall be signed by the Parents Club President. Under some circumstances, specific events may use or rent facilities such as theaters or auditoriums. The Event Chair must work with the Parent's Club and the NDPMA Business office to establish an adequate amount of insurance exists. It may be deemed necessary to acquire further levels of insurance as deemed by the Parent's Club or NDPMA Business office. If damage occurs as a result of our use, the Event Chair shall notify the Parents Club immediately and work to provide the necessary information regarding the circumstances of the incident.

Donated Items

In the event a vendor or parent donates equipment, supplies, cash or services to an event, the NDPMA Office of Advancement shall be notified. This will allow the school to provide the appropriate thank-you to the vendor or parent. The Event Chair shall revise their budget to account for this donated item. Revision of the budget requires approval of the sponsoring Parent's Club board member, if the money previously assigned to the donated items is to be spent on other resources. The Parent's Club will proceed as if this money will NOT be spent unless a revised budget is submitted and approved by the sponsoring Parent's Club board member. The goal of the Parent's Club is not to spend the entire budget allocation but to utilize our limited funds in a manner that best suites the school and organization as a whole.

Critical Milestones of an Event

All Parents Club events and activities shall adhere to the following sequence of events:

- Notify all person purchasing items for the event of our Michigan Sales Tax Exemption status and make sure they have our Tax Exemption number and understand the necessary procedures.
- Prior to the start of planning (planning to begin on a timely basis), the chair shall meet with the assigned Parents Club Board representative responsible for the event or activity to review and finalize budget and volunteer assignments. The Parents Club line item for this event shall be communicated to the Event Chair. The Event Chair shall submit a written budgetary plan to the Parents Club before any reimbursements shall be made. An

Event Chair cannot commence spending unless they thoroughly understand the complete financial picture.

- An event treasurer and/or secretary should be assigned by the chair as event financial or communication dictates. The budgetary plan provided to the Parent's Club shall be tracked and adhered to.
- The event chair or a designated representative shall attend monthly Parent's Club meetings during the planning period and immediately after the event.
- All expenses shall be pre-approved by the event chair and shall follow the budgetary plan provided to the responsible Parents Club Board representative. Failure to follow the expense guidelines laid out in the budgetary plan may result in the non-payment or non-reimbursement of event expenses by the Parents Club, as said expense is over the budget allocation for the specific event line item. It is UNACCEPTABLE for an event to go outside of its budget without specific approval from the Parents Club Board. Please review the section of this document labeled "Donated Items".
- An event report shall be submitted to the Board including financial report, problems, and recommendations for the following year's event.
- The Event Binder shall be updated and turned to the Parents Club board.
- All legal contracts are to be signed *only* by NDPMA administration.
- When the chair is not planning to continue in their position for the following year's event, he/she will mentor the new chair about event specifics.

Raffles

All raffles shall be conducted in full accordance with the [State of Michigan Charitable Gaming rules and regulations](#) for raffles. Per the Charitable Gaming rules, a raffle license is not required if "*All the raffle tickets are sold at the single gathering of the qualified organization.*" If raffle tickets are sold outside of the event's time or location, a raffle license is required. Since the raffle license number *must* appear on all event tickets and advertising, appropriate lead time is necessary to procure the license prior to ticket or advertisement printing. The following website contains important information related to raffles in the state of Michigan.

<http://www.michigan.gov/cg/0,1607,7-111-35046---,00.html>

Tickets

When a raffle will be held at the event, the State of Michigan raffle license number *must* appear on all media

50 - 50 Drawings

All 50 - 50 drawings shall be conducted in full accordance with the [State of Michigan Charitable Gaming rules and regulations](#) for raffles. Per the Charitable Gaming rules, a raffle license is not required if *"The total retail value of all the prizes does not exceed \$100.00 in a consecutive 24-hour period."* The Parents Club has adopted NDPMA's policy that if a 50-50 drawing approaches \$100, the drawing will be held at \$99.00 payout and a new drawing started.

Part 2 – Parent Volunteer Guidelines

Important Information – Website

Volunteer Guidelines and the chair checklist describing the expectation pertaining to the coordination of volunteers can be found on the website.

Establish Contact Early

Contact your committee members at least 6 weeks prior to the event. (If your event involves planning meetings this might be significantly earlier.) Please try at least two forms of communication.

Email

Phone

Snail-mail

*** If you are unable to reach anyone on your list of volunteers, please contact the Parent Service Coordinator for assistance. ***

If anyone on your committee is unable or unwilling to complete their volunteer commitment, please contact us immediately. Every attempt will be made to find a replacement!

Tracking Volunteer Hours

Please utilize a “sign-in” sheet for your volunteers. If anyone does not show up or fails to stay for their entire shift, please send these names to Janet for follow-up as soon as possible.

Each family is required to send one adult to work their assignment.

If more than one parent arrives for their shift, double credit **cannot** be given unless approved by the Service Coordinator in advance. (They cannot put-in more time on their first assignment and abandon their second committee!)

Conclusions:

The Parents Club appreciates volunteers who help make the school a wonderful experience for our children. We hope that the following guidelines will make your job as an Event Chair easier. We are always looking for input to make the events and processes better. Please do not hesitate to contact the Parents Club with any suggestions for improvement. We look forward to working with you to help make the school best in class.