



Butler County High School

PO BOX 248 S 1147 S Main St.

MORGANTOWN, KY 42261

Phone: 270.526.2204 * Fax: 270.526.2268

www.bchs bears.com

Patrick O'Driscoll
Interim Principal

Michael Gruber
Assistant Principal

Rebecca Rose
Counselor

Duane Curry
Counselor

Paula Clark
Media Specialist

Tammy Dotson
Receptionist

John Ford
Resource Officer

Latrice Ford
Guidance Secretary

Gina Givens
Finance Secretary

Norma Proctor
Attendance Clerk

FAX TRANSMITTAL COVER SHEET

TO: Darren Bilberry

FROM: Patrick O'Driscoll
patrick.odriscoll@butler.kyschools.us

DATE: 1/25/10

SUBJECT: Re-Visit Action Items.

of Pages (including this sheet): _____

Comments:

Because of all the snow days we have had,
it has been difficult to have meetings and
get the necessary work done. This is everything
I have completed. I still need to
resubmit the T-70, 71, 72, 73 and 74 Forms
(all most done) And pictures / invoices of new
softball and baseball uniforms. Working w/ vendors
on this.



Final Audit Report

#6. Observation Deficiencies in Overall Girls and Boys Athletics Programs

Required response --"on or before February 4, 2011, the school Title IX Coordinator is to submit to KHSAA a copy of a certificate of attendance from a KHSAA sponsored Title IX workshop

Response - See attached "Certificate of Attendance" for Patrick O'Driscoll who is the current Butler County High School interim principal and is also the new district Title IX Coordinator. He will be the district coordinator for the foreseeable future.

Certificate of Attendance

Awarded to:

Patrick O'Driscoll, Butler County JHS

for successfully completing

Equity in Academics and Athletics

EILA #11 EIL 0822

Date: December 2, 2010

Hours: 4



[Signature]
Instructor



Final Audit Report

#7 KHSAA Recommended Action in relation to new deficiencies

MEDICAN AND TRAINING FACILITIES AND SERVICES

Required Response – Submit invoices for weight training equipment a with documentation on those items suitable for use by female athletes.

Response – See attached email and invoice



Odriscoll, Patrick

From: Emmick, Ryan
Sent: Thursday, November 04, 2010 11:15 AM
To: Gruber, Michael; Odriscoll, Patrick; Allen, Mark; Arnold, Jimmy
Subject: Female Friendly Weight Room

In order to make our new weight room female friendly, we will need to purchase "Title IX Bars" and dumbbells down to 5 lbs. I have spoken with Mr. Arnold and Dynabody Fitness, who we will purchase our weights from. Additional Bars and Dumbbells will be delivered when other weight equipment is delivered.

Title IX Bars= \$129 x 4= \$516

Dumbbells= 3x5lbs, 3x10lbs, 3x15lbs,3x20lbs=\$133.50 (Estimated from quote of \$.89/lb)

Total= \$649.50

This will cover the bars and dumbbells that Title IX needed in order for our weight room to be in compliance. We do have weight belts, but additional ones may need to be purchased. This additional cost of weights will be added to the cost of our current weights we are buying. I would kindly suggest seeing if boosters would purchase the weight belts since they can be cheaply purchased at any sporting goods store in Bowling Green. Sporting goods stores (even Wal-Mart) are cheaper on belts than we can purchase elsewhere and would be a simple booster purchase.

Hope this helps!!



**RYAN EMMICK
HEAD COACH
BUTLER COUNTY FOOTBALL
PHONE: (270) 526-2204
FAX: (270) 526-2268**



your copy

Invoice

Dynabody Fitness Equipment
 2706 East Broadway
 Maryville, TN 37804
 1-800-950-3488

Date	Invoice #
12/2/2010	8975

Bill To
Burley County High School 1147 South Main Street Morgantown, KY Coach Emmick 270-999-4161

Ship To

P.O. No.	Terms	Rep	Ship Via
06327			

Qty	Description	Rate	Amount
9	Super Cages w/Plate Storage And Attached Platforms with Logo	1,295.00	11,655.00T
9	Rubber Trees	119.00	1,071.00T
9	Flat to Incline Benches with Logo	395.00	3,555.00T
10	Dynabars Made In America 1800lb	169.00	1,690.00T
2	Glute Hams	495.00	990.00T
20	45lb Bumper Plates	73.00	1,460.00T
20	35lb Bumper Plates	55.00	1,100.00T
20	25lb Bumper Plates	40.00	800.00T
44	45lb Grip Plates	60.75	2,673.00T
18	35lb Grip Plates	47.25	850.50T
18	25lb Grip Plates	33.75	607.50T
→ 30	10lb Grip Plates	13.50	405.00T
→ 18	5lb Grip Plates	6.25	112.50T
→ 20	2.5lb Grip Plates	3.38	67.60T
→ 1	3 sets 5-65lb Dumbbells @ \$.89/lb	2,429.70	2,429.70T
→ 3	3 Tier Dumbbell Racks	200.00	600.00T
→ 1	Set 600lbs of Kettlebells 10-70lbs	900.00	900.00T
→ 2	Leg Curl Combos	495.00	990.00T
→ 4	Title 9 Bars	129.00	516.00T
→ 1	Kettlebell Rack	259.00	259.00T
→ 1	Shipping/Handling/Installation Black Faint Royal blue pads	1,350.00	1,350.00T

Subtotal	\$34,081.80
Sales Tax (0.0%)	\$0.00
Total	\$34,081.80
Payments/Credits	\$0.00
Balance Due	\$34,081.80



Final Audit Report

#7 KHSAA Recommended Action in relation to new deficiencies

MEDICAL AND TRAINING FACILITIES AND SERVICES

Required Response – School to submit usage schedule for the new weight training facility which shows an equivalence of access. Signatures required by Gender Equity Committee, Title IX Coordinators, and high school principal.

Response – see attached documents

- January 10, 2011 Title IX meeting notes with sign-in sheet. (item 3 of notes)
- New Field House and Weight Room Policy

Note: signature sheet is in the process of being completed

Booster / Title IX Meeting 1/10/11

Coaches and Booster Representatives

Met at 6 pm in the Library at BCHS

1. Handed out document outlining Tax exempt status, oversight of BCHS provided monies, and oversight of Booster funds (external accounts).
The question was asked if board would pay the one-time fee. Patrick O'Driscoll to check.
Another question to see if one EIN/501C3 number could be on multiple checking accounts? Yes
2. Discussed new field house usage. In season sports would have first use of facility. It would alternate on a weekly basis just like the gym. Ex. Baseball would have it first after school with softball later and the next week it would be reversed with softball going first. Consensus agreement.
3. Discussed use of new weight room in field house. Because of the size of the new weight room (2400 sq.ft.) there is enough room for boys and girls could lift at the same time. With nine weight stations, the girls would use 4 of the nine. This matches with the fact that 4 title IX bars were bought. High school will buy appropriate belts for the girls. Hand weights are not a problem since there are 3 racks with appropriate weights for girls. Consensus agreement.
4. Discussed problem of BCHS funds for trophies is not equitable. If BCHS gives \$100.00 to both the boys or girls golf team with about 10 players per team and football gets \$100.00 for 55 players – this is a problem. Discussed a price per player but it would get complicated. Thus the following was decided:
 - a. 1 to 15 players BCHS will provide \$100.00 for trophies
 - b. 16 to 35 players BCHS will provide \$200.00 for trophies
 - c. > than 35 players BCHS will provide \$300.00 for trophies
5. Discussion on the issuing of Bars/Letters in a sport. Requested that each coach forward Patrick O'Driscoll a proposed policy and it will be compiled into an equitable policy where being awarded a bar or letter for a sport is consistent across other sports. Patrick O'Driscoll stated that he needs comments from coaches within one week.

Telephone # & Address

NAME	ADDRESS	NUMBER
	1/15/11	
	Booster Mtg	
	<u>Name</u> <u>Organization</u>	
Patrick O'Driscoll	- BCAs Principal - District Title IX Coach	
Patricia Haggren	cooper country coach	
Kim D'Amico	softball booster-treasurer	
Jim Melton	Soccer & Track	
Kathy Phelps	softball secretary	
John Embury	Head Coach - Softball	
Rita Rogers	President softball; treasurer - basketball	
Deanna Jenkins	boys' basketball treasurer	
Carla Tyner	fundraising parent for multiple sports	
Ryan Emmitt	Coach - Football	
Christal McKinney	VP - Football	
Steve McKinney	Football Parent	
Jeffrey Flower	JB Club President	
Jenny J. Fields	QB Club	
Chris Neuhoff	Lady Bear's Boosters	
Johnny Embury	Lady Bear's Boosters	
Geoff Clark	Lady Bears Boosters	
Susan Wither	Lady Bears Asst. Coach	
Christy Clark	Lady Bears Basketball - Head Coach	
Rod Aycock	Baseball	
Jason Thomas	Baseball	
Jessie Woodcock	boys' basketball	
Jessie Woodcock		
Chela Jones	Boys basketball - Baseball	
Diane Dyer	Volley ball	

Butler County High School

New House with Indoor Practice Field and Weight Room

Indoor Practice Field Approx. 100'X150'

Facility will be used by following teams during their regular season time. When weather makes it impractical to practice outdoors, usage will be on a rotational weekly schedule (just like use of gym during basketball season) Ex. First week football will have it early with soccer the later practice time. Second week soccer will have it early with football practicing later. A similar schedule will also be implemented for the spring when inclement weather makes practice on the field impractical.

Fall: Football and soccer

Spring: Baseball and Softball

New Weight Room (2,400 sq. ft.)

Facility will be used by all sport teams during their regular season time. Out-of-season sports can also use the weight room if no regular season sport is using it. If there is a schedule conflict, the out-of-season sport must defer to the in-season sport. The weight room is also used during the day by the PE Wellness Class.

Fall

Male Football, Soccer, & Cross Country

Female Volleyball, Soccer & Cross Country

Winter

Male Basketball

Female Basketball

Spring

Male Baseball, Track, Tennis & Track

Female Softball, Track, & Tennis

Agreement from Coaches from January 10, 2011 meeting. Because of the size of the facility and the 4 out of the 9 stations with girls Title IX bars, everyone agreed that there is enough room to accommodate boys and girls at the same time. Thus, if an in-season girls team shows up, they will be given the complete use of the 4 stations with Title IX bars. There is also plenty of room to use the hand weights at the same time as there is 3 racks of hand weights with appropriate weights for girls.

Summer Schedule – By the end of school the Butler County High School Title IX coordinator will make a summer schedule for all teams to have equitable access to the weight room. Once developed, each



coach may delete their team from the usage schedule if they do not desire to use the facility even though their sport has been scheduled. This must be in writing from the coach to the BCHS Title IX coordinator. Copies of schedule and coach's letter must be submitted to district Title IX coordinator before any summer use of new weight room can begin.

20010/2011 Sign off of Field House

Signed off by: Head Coaches

Title IX Committee

Football _____

District Coord. _____

Soccer _____

H.S. Principal _____

Cross Country _____

H.S. Athletic Dir _____

Volleyball _____

Parent _____

Boys Basketball _____

Parent _____

Girls Basketball _____

Student Athlete _____

Softball _____

Student Athlete _____

Baseball _____

Track _____

Tennis Coach _____



Final Audit Report

Areas of Concern

LOCKER ROOMS, PRACTICE AND COMPETITIVE FACILITIES

Required response: School is submit to KHSAA a written listing of locker room space assigned to each team at the school

Response: See attached

- Locker/Dressing Room Assignment Schedule
- Example of "new" signs to be posted on doors

Note: this document is now in BCHS Title IX file

Butler County High School

Locker/Dressing Rooms

- Rm #1 down stairs to right of gym entrance Boys Basketball Varsity (exclusive use)
10'X24' with access to showers and bathrooms
- Rm #2 down stairs to right at back of gym Girls Basketball Varsity (exclusive use)
10'X24' with access to showers and bathrooms
- Rm #3 down stairs to right of gym entrance (behind Boys varsity basketball dressing room)
Boys JV basketball, girls visiting volleyball, and boys PE during day.
10'X18' with access to showers and bathrooms
- Rm #4 down stairs to right at back of gym (behind Girls varsity basketball dressing room)
Girls JV basketball JV, girls home volleyball, and girls PE during day
10'X18' with access to showers and bathrooms
- Rm #5 down stairs to left of gym entrance
Football and visiting basketball teams during boy/girl varsity double header. We are able to lock a metal door that divides this in half with each side having private showers and bathrooms
22' X112'
- Rm #6 New Baseball/Softball Complex offsite from high school campus, there is a building that has bathrooms and a large conference room. Baseball and softball will use these rooms to change .
- Rm #7 & Rm 8 At Charles Black City Park there are two restroom facilities that are about 3 to 400 hundred feet from the soccer field where players can dress. Each facility has both a male and female restroom. During season, port-a-cans are brought in for players, officials, and fans who do not want to walk the distance to a proper restroom.
- Cross country runners also use these facilities when they are practicing at the city park.



Girls JV basketball
Girls home volleyball

Girls PE

Room #4



BCHS



Final Audit Report

Areas of Concern

LOCKER ROOMS, PRACTICE AND COMPETITIVE FACILITIES

Required response: School is to submit to KHSAA a written listing of the athletic storage space assigned to teach team at the school.

Response: See attached documents

- Athletic Team Storage Document
- Example of "new" signs of be posted on doors

Note: this document is now in BCHS Title IX file

BUTLER COUNTY HIGH SCHOOL

Athletic Team STORAGE

- Storage #1 up stairs on gym entrance side – 6'X26'
Baseball, Softball, B/G Golf, Tennis, Soccer
- Storage #2 up stairs on gym entrance side – 6'X26'
Cheerleading mats for practice upstairs
- Storage #3 down stairs on gym entrance side – 6'X12'
Volleyball
- Storage #4 down stairs on gym entrance side – 6'X12'
Cheerleader and miscellaneous storage
- Storage #5 down stairs to right of gym entrance – 6'X13'
Boys basketball storage
- Storage #6 down stairs to right at back of gym – 6'X15'
Girls basketball storage (also contains washer and dryer for various teams usage)
- Storage #7 down stairs to left at back of gym – 6'X16'
Track and Cross Country
- Storage #8 Inside Football locker room (left side of gym from entrance) 7'X24'
Football storage
- Storage #9 At football stadium, part of bathrooms and concession stand building – 10'X23'
Football, track, and paint for all athletic fields (football, soccer, baseball, softball, and Track)
- Storage #10 & 11 At New softball field (off campus) at end of both dugouts – 7'X12' total of 2 ea.
Softball storage of equipment
- Storage #12 At new baseball field (off campus) at end of home dugout – 7'X12'
Baseball storage of equipment
- Storage #13 At soccer field at Charlie Black City Park. Under the bleachers – 5'X10'
Soccer equipment

Boys Basketball

Storage #5



BOCHS



Final Audit Report

Areas of Concern

LOCKER ROOMS, PRACTICE AND COMPETITIVE FACILITIES

The following was not required by the Final Audit Report, but was developed with the idea to document that equal opportunity is available for the following areas:

- Game and Practice Facilities Document
- Gym Usage (for the whole year) Document
- Coaches' Offices Assignments Document

Note: these document are now in BCHS Title IX file



Butler County High School

Game and Practice Facilities

Football	<p>Game Field On campus, used by high school, middle school, and junior pro</p> <p>Practice Field Behind new field house. Shares this field with band</p>
Baseball	<p>Game/Practice Field New off campus facility across the Natcher Parkway</p> <p>Use of new field house for infield practice on rainy days or weather related days (heat index) See field house schedule</p> <p>Has an indoor hitting area upstairs in gym to left. See gym usage schedule</p>
Softball	<p>Game/Practice Field New off campus facility across the Natcher Parkway</p> <p>Use of new field house for infield practice on rainy days or weather related days. See field house schedule</p> <p>Has indoor hitting area at middle school football field house</p>
Tennis (B&G)	<p>Game/Practice Courts At Charles Black City Park, Morgantown</p> <p>Has use of area with temporary nets in Educational Complex during rainy days or weather days.</p>
Cross Country	<p>Practices and any home meets are held at Charles Black City Park. Also may hold practices at high school around the property.</p>
Track	<p>Meets/Practice At high school football stadium</p>
Soccer	<p>Game/Practice Field At Charles Black City Park</p> <p>Has use of field house during rainy days or weather days. See field house schedule</p>
Volleyball	<p>Games/Practices Use of gym. See gym usage schedule</p>
Swimming	<p>In the past when we had some student athletes participating, they swam at a pool in Bowling Green</p>



Butler County High School

Gym Usage 2010 -2011

Fall Sports - Months of July through September

Volleyball has first use of the gym due to in-season sport

Basketball (Boys & Girls) will alternate between early and late practices around the volleyball schedule

Cheerleading practices upstairs to the right when entering gym

Cross Country can run the circuit upstairs on rainy days or on weather related days (heat Index)

Winter Sports – Months of October through February

Cheerleading practices upstairs to the right when entering gym

Boys and Girls basketball will alternate early and late practices after school hours. One week the girls will practice right after school with the boys practicing later. The next week the order will be reversed with the boys going first and the girls later.

Spring Sports – Months of February through May

Cheerleading practices upstairs to the right when entering gym

Track can run upstairs on rainy days or on weather related days

Baseball will set up hitting area to the left when entering gym. Appropriate nets and safety devices will be in place. See field house schedule for infield practices during inclement weather or weather related days.

Softball will set up hitting area in the middle school football field house

Butler County High School

Coaches' Offices

- Office#1 Boys Basketball Down stairs to right of gym entrance
10'X12' with private bathroom and shower
- Office#2 Girls Basketball Down stairs to right at far end from the entrance of the gym
10'X12" with private bathroom and shower
- Office#3 Football Down Stairs to left of gym entrance
11'X14' with private bathroom and shower
- Volleyball – use of #2 during volleyball season
- Softball – use of room at middle school football field house during softball season
- Boys Soccer – use of #1 during soccer season
- Baseball – use of #1 during baseball season
- Tennis – use of #3 during tennis season
- Cross Country – use of #2 during cross country season
- Track – use of #2 during track season
- Office#4 General Office in new field house For any coach using weight room or indoor facility
14'X11' with private bath and shower.



Final Audit Report

Areas of Concern

SUPPORT SERVICES

Required Response: The school is to submit to KHSAA a written plan for the oversight of booster club spending in an attempt to provide equitable benefits.

Response: See attached meeting notes and document

- 11/30/10 Club Finance Meeting notes. Led by Eric Elms, chief financial officer for Butler County School System. (attendance sign-in attached)
- January 10, 2011 Title IX meeting notes with sign-in sheet. Item #1
- Hand-out for above meeting – Booster Club Spending

Note: Booster Club Spending is in BCHS Title IX file



Booster Club Finance Meeting 11/30/10

Directed by Eric Elms, Chief Financial Officer Butler County School System

1. Eric handed out procedures for a booster organization to obtain a state and federal non-profit status. Wanted booster organizations to make decision by June 30th of 2011.
2. Chad Flener asked if this was mandatory and Mr. Howard stated that if a booster organization does not get a non-profit number, then they will be dissolved.
3. Eric stated that booster organizations are to follow the "Red Book" procedure. Also, he is to get a copy of the bank statement for each booster organization on a monthly basis.
4. Patrick O'Driscoll stated that there are forms in the red book package that need to be turned in to high school office so that title IX calculations can be done. There will be another coach's/booster meeting on the finances and title IX compliance.

Booster Finance Mtg

11/30/10

Patrick O'Connell - Principal BCMS
District Title IX Coord

Band - Laura Henderson, President

Band - Tesun Ausbrooks

Chit Voking - B+G Tennis

Teresa Woodcock - boys' bball

Jack Clark girls Bball

J. Oel Joun football

Kita Rogers softball

John Long softball

Chad Finane football booster

Scott Howard - Superintendent

Mark Allen - BCMS Athletic Director

Booster / Title IX Meeting 1/10/11

Coaches and Booster Representatives

Met at 6 pm in the Library at BCHS

1. Handed out document outlining Tax exempt status, oversight of BCHS provided monies, and oversight of Booster funds (external accounts).
The question was asked if board would pay the one-time fee. Patrick O'Driscoll to check.
Another question to see if one EIN/501C3 number could be on multiple checking accounts? Yes
2. Discussed new field house usage. In season sports would have first use of facility. It would alternate on a weekly basis just like the gym. Ex. Baseball would have it first after school with softball later and the next week it would be reversed with softball going first. Consensus agreement.
3. Discussed use of new weight room in field house. Because of the size of the new weight room (2400 sq.ft.) there is enough room for boys and girls could lift at the same time. With nine weight stations, the girls would use 4 of the nine. This matches with the fact that 4 title IX bars were bought. High school will buy appropriate belts for the girls. Hand weights are not a problem since there are 3 racks with appropriate weights for girls. Consensus agreement.
4. Discussed problem of BCHS funds for trophies is not equitable. If BCHS gives \$100.00 to both the boys or girls golf team with about 10 players per team and football gets \$100.00 for 55 players – this is a problem. Discussed a price per player but it would get complicated. Thus the following was decided:
 - a. 1 to 15 players BCHS will provide \$100.00 for trophies
 - b. 16 to 35 players BCHS will provide \$200.00 for trophies
 - c. > than 35 players BCHS will provide \$300.00 for trophies
5. Discussion on the issuing of Bars/Letters in a sport. Requested that each coach forward Patrick O'Driscoll a proposed policy and it will be compiled into an equitable policy where being awarded a bar or letter for a sport is consistent across other sports. Patrick O'Driscoll stated that he needs comments from coaches within one week.

Telephone # & Address

NAME	ADDRESS	NUMBER
	1/15/11	
	Booster Mtg	
	<u>Name</u> <u>Organization</u>	
Patrick O'Driscoll	- BCAs Principal - District Title IX Coor	
Kristen Harrison	cross-country coach	
Kym Mull	softball booster treasurer	
Jim Melton	SOCCER & TRACK	
Kathy Phelps	softball secretary	
John Emory	Head Coach - Softball	
Rita Rogers	President softball, treasurer - basketball	
Deanna Jenkins	boys' basketball treasurer	
Cara Tynes	Fundraising parent for multiple sports	
Sean Emmick	Coach - Football	
Christal McKinney	VP - Football	
Steve McKinney	Football Parent	
Paul Fleming	JB Club president	
Jenny Fields	QB Club	
Cheryl Neuhoff	Lady Bear's Boosters	
Johnnie Emory	Lady Bear's Boosters	
Paul Clark	Lady Bears Boosters	
Susan Witcher	Lady Bears Asses Coach	
Christy Clark	Lady Bears Basketball - Head Coach	
Ruf Aymer	Baseball	
Jason Jones	Baseball	
Jessalyn Woodcock	boys' basketball	
Shelley Woodcock		
Cheryl Jones	Boys' basketball - Baseball	
Dianna Dyer	Volley ball	

Butler County High School

Booster Club Spending

Tax Exempt Status

On 1/4/11 I went to www.irs.gov, then clicked on "charities & non-profits" to find the number 877-829-5500. Talked to a Mr. Patterson id# 1100019507 about this issue and this is that I found out.

- From the new tax laws, if you are an organization who collects monies and you do not have a 501C3, then you **must** file a tax form each year to show a profit or loss and if necessary, pay taxes on the profit. Ex. If you like to roll a contingency for you organization to have monies to start the next year with, you must pay taxes on that money. If you spend all the money you raise each year, you will file a tax return each year but owe nothing. If you do not file a return each year then your organization is no different than that of an individual who does not file with the IRS and any penalties or late fees may apply.
- For 2011, the cap for a 501C3 to be able to file a 990N (post card) is being raised to \$50,000.00. If you stay under this amount then the filing of a tax return for your 501c3 is a 5 min filing process. This is the post card that Eric was talking about.
- The government is trying to get the 1023 form online for 2011. This will make the process easier to get a 501C3 and they are planning to reduce the cost when you do it online. Right now the fee schedule from 2010 on the website is:

Organizations with annual gross receipts < \$10,000 during preceding 4 years is \$400.00

Organizations with annual gross receipts ≥ \$10,000 during preceding 4 years is \$850.00

- Questions
 1. Should all booster organizations be under a 501c3? — Yes, Mr. Howard stated in the Nov. 30th meeting that all boosters would be under a 501c3 or they would be disbanded. See page 6 of "Red Book" under "Booster Organizations using external accounts" responsibility #1. This means that the only money a sport would receive would be from the athletic account at the high school which would cover official fees and some miscellaneous expenses. Anything else would have to be paid for by each player which opens another can of worms.
 2. If a booster organization did not have a 501c3 number and did not file a yearly profit/loss tax return, who assumes the liability for any penalties or fees?— Those officers (parents) would be responsible for these fees.
 3. Can the athletic boosters be under one 501c3 to save the filing cost? — Yes, but if the gross receipts goes over \$50,000.00, then the tax return gets more complicated and the cost could easily be over a \$1,000.00 and this would be an annual expense to the accountant who prepares this return.
 4. Can a few organizations use one 501c3 if they believe that they will be under the \$50,000.00 limit?— Per Mr. Patterson of the IRS, he felt that this was the best way to go. It would reduce the initial filing fee and the yearly filing would be very easy.



We have until June 30th 2011 to make a decision as to what is the best way to go. Also, the IRS may have the new cyber assistant 1023 form up with the new fee schedule up by then.

BCHS Supplied Monies from School Athletic Fund

Budget Cycles:

1. By April 15th, the BCHS principal must develop an estimated Activity Fund Budget (Red Book Form F-SA-4A) for each sport. Coaches may have input as to their needs and in the solicitation of items they would like the school to cover. This is used to develop a tentative budget of school provided monies for the following school year. Examples of expenses covered by this fund are official fees, banquet costs, awards and trophies, misc. equipment, etc.
2. This information is turned into the superintendent on the Internal Account Budget (Form F-SA-3) along with other activity funds by May 15th. This budget development should be consistent with KRS 160.470 which relates to budget cycles.
3. By June 30th, all spending on the ending school year shall cease. No new expenditures against the school activity fund for the ending year will be accepted after June 30th

Oversight /Procedures:

1. All expenditures against these funds require a "request for purchase form" from the office. If you do not know the exact amount of the purchase, you may put down a "not to exceed" amount. Once the principal or his/her designee has signed the request, the BCHS accounting person will issue and purchase order number to the booster and they may place the order.
2. All Packing slips must be turned into BCHS accounting person so that the bill can be paid from the athletic activity fund.
3. BCHS accounting person will track all receipts (ex. Gate or concessions) and expenditures so that this information can be used to reconcile budgets and to be a part of the schools, Title IX calculations.
4. These funds do not carry over from year to year. What is not spent is lost.

Booster Raised Funds using External Accounts

All booster clubs are under the supervision of the BCHS principal. All fund raising and expenditures shall be with the approval of the BCHS principal (discussed later). The boosters are to follow the Kentucky "Red Book" accounting practices to ensure compliance.

Budget Cycles

1. Booster Officers must be submitted to BCHS principal. Preferably before school starts or 30 days before the first transaction.
2. Must submit and estimate of revenues and expenditures on Form F-SA-4B to BCHS principle or the BCHS accounting person. This should be turned in the first month of the school year (July) Spring Sport Boosters may turn this in no later than October 31st.
3. End of year actual receipts and Expenditures must be documented on two forms. Use the F-SA-4B to document what was actually done against the original estimate (F-SA-4B). See number 1 above. This must be turned in by all booster organizations by July 25th for the prior year which ended on June 30th.
4. Account activity must also be detailed out on Form F-SA-12 and turned in at the same time as step 3.

Note:

The initial estimate (step 2) is used to identify any potential problems with fundraising, assure that funds raised are spent on the student athletes, and to identify any potential Title IX compliance issues.

The end of year reporting (steps 3 & 4) are used in the final Title IX calculations which are required by the state.

Oversight/Procedures

1. As stated earlier, all Sport Booster Organizations must follow the "Red Book" accounting procedures.
2. All Sport Booster Organizations shall provide a copy of their bank statement each month to the district chief financial officer at the central office (at this time that is Eric Eims).
3. The BCHS principal or his/her designee will review the both the estimate and actual activity to assure compliance to procedures and Title IX.
4. All Sport Booster Organizations shall file the proper tax return for their group. A copy must be provided to BCHS principal and to the chief financial officer at the central office.
5. All Sport Booster Organizations shall provide a copy of their "Good Standing" with the secretary of state each year. One copy is provided to BCHS principal and a copy to chief financial officer at the central office.

Failure to follow these procedures for Booster Raised Funds using External Accounts may result in the dissolving of a particular booster organization for that sport which is not in compliance.

Final Audit Report

Areas of Concern

On the 2010/2011 re-visit, Mr. Lawson reviewed the school SBDM policy for "Season Ending Banquet Trophies". Although he gave his approval, he thought that it could be better since it appeared that it could discriminate against the Football program.

From the January 10th meeting, a discussion was initiated to make it more equitable. The idea was floated to have a monetary value per player. But it appeared that it would be too unmanageable, so the following consensus was arrived at.

1 to 15 players	BCHS will provide \$100.00 for trophies
16 o 35 players	BCHS will provide \$200.00 for trophies
>35 players	BCHS will provide \$300.00 for trophies

This change will be reflected in the next SBDM meeting on February 3rd.



Butler County High School	Season Ending Banquet Trophies	<u>Adopted:</u> January 2011 <u>Revised:</u> Policy 2
--	--------------------------------	--

A list of awards to be handed out at the season ending banquet must be provided to the BCCHS principal and/or the athletic director prior to the season ending banquet to ensure equity and Title IX compliance.

BCCHS will provide ? towards trophies/plaques etc., with any remaining balance short falls being provided by the respective booster organization.

- 1st Reading: November 2010
- 2nd Reading: December 2010
- 3rd Reading: January 2011

Adoptive Principal: Patrick O'Driscoll

Current Policy that was changed for betterment.



Final Audit Report

Areas of Concern

On the 2010/2011 re-visit, Mr. Lawson reviewed the school SBDM Athletic Policies and asked that Butler County High School develop a policy for the issuing of Letters and Bars in a sport that would reflect equity across all sports.

From the January 10th meeting, a discussion was initiated. Patrick O'Driscoll asked that the coach's give their recommendation in writing to him and he would talk to specific coaches if their idea was not consistent with the majority. The following came out of this:

Football, Soccer, Volleyball, Boys and Girls Basketball, Baseball, Softball, and Tennis will have the following: Any student who makes the varsity roster will be issued a letter or bar regardless of playing time for that season.

Cross Country, Boys and Girls Golf, and Track will have the following: Since to qualify for regional participation (these sports do not have an end of year district tournament) it takes participation in 4 varsity matches or meets, any student who qualifies for regional competition will be issued a letter or bar.

This new policy will be presented to the SBDM as a new Butler County High School SBDM Athletic Policy on February 3rd for a first reading.