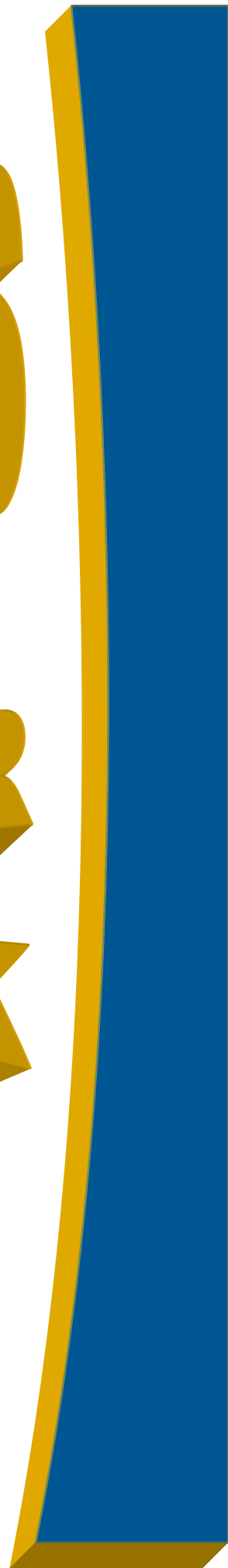


**CLUB SPORTS**

**TREASURER  
GUIDEBOOK**



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## ***Club Sports Office***

Recreation Center  
501 Three Oaks Drive  
Northfield, MN 55057

Email: [achaput@carleton.edu](mailto:achaput@carleton.edu)  
Phone: 507-222-4483  
Fax: 507-222-5550

## **CLUB SPORTS PHILOSOPHY:**

The philosophy of the Club Sports program is to promote health, physical well-being, and the acquisition of physical skill development.

The Club Sports program is part of the Physical Education, Athletics, and Recreation Department (P.E.A.R). Club Sports are designed to serve individual interests in different competitive sports and recreational activities. These interests can be competitive, recreational, or instructional in nature. Clubs may represent the college in competition and/or may conduct intra-club activities such as practice, instruction, social, and tournament play.

# GENERAL OFFICER FINANCIAL RESPONSIBILITIES

Listed below are the individual officer responsibilities when it comes to finances. Treasurers should communicate this list to other officers to ensure that everyone is on the same page.

## ***Treasurer***

Club treasurers are primarily responsible for the following:

- Update and maintain the club's primary account ledger.
- Prepare, sign off on, and turn in all financial requests.
- Schedule treasury meetings as needed.
- Oversee the preparation and submission of the club's annual budget/allocation requests.
- Ensure the club's spending does not exceed the club's income.
- Work with other coordinators and officers to be sure that their responsibilities coincide with the treasurer's responsibilities to the Club Sports Program.
- Communicate information to Instructors/Coaches about the College's financial policies and guidelines.
- Uphold College, P.E.A.R. Department, and Club Sports Program policies and procedures in relation to spending.

## ***President***

The president's responsibilities in relation to club spending should include:

- Understanding the club's budget and financial procedures.
- Backing up the club treasurer's decisions and respecting all due dates and time lines.
- Overseeing all club officers and insuring that they are fulfilling their responsibilities in relation to any financial procedures.

## ***Travel Coordinator***

The travel coordinator's responsibilities in relation to club spending should include:

- Work to provide treasurer with housing, event registration, and transportation plans with the treasurer at least three weeks in advance of activity.
- Having a general understanding for club spending procedures, due dates, and time lines.
- Meeting with the club treasurer regularly to schedule any necessary financial arrangements or payments.

## ***Safety/Facility Coordinator***

The club Safety/Facilities Coordinator responsibilities in relation to club spending should include:

- Having a general understanding of club spending procedures, due dates, and time lines.
- Communicate facility needs to treasurer in a timely matter.
- Coordinate facility payments/rentals with treasurer.

### ***Coach/Instructor***

The club coach's/instructor's responsibilities in relation to club spending should include:

- Communicating any spending ideas to club treasurer and president prior to making any financial arrangements.
- Allowing the club treasurer to take care of all financial transactions.
- Support the club treasurer's decisions.

## **TREASURER TRAINING**

- Club treasurers are required to attend this training at the beginning of Fall term. During these meetings the treasurers and Club Sports Director will review this guidebook and any information relevant to the operations of club teams, as well as give time for discussion and clarification of any financial questions.

## **COLLEGE ACCOUNT DESCRIPTIONS**

### ***College Account***

This is the club's only financial account. Club Sports associated with the Club Sports Program receive access to this account due to their status with the P.E.A.R Dept. and access to CSA allocated funding. With this status, clubs have chosen to fulfill the Club Sports Program request that all financial transactions be made through this account.

WHY?: It simplifies the club budget planning process; provides a ledger monitored by the College; it's where the club's allocation is deposited; and it has a variety of methods of withdrawing money for purchases.

### ***Other Accounts are UNACCEPTABLE***

Other accounts not listed previously are considered un-authorized. This can include out-of-pocket transactions, "saving" cash for future purchases, or fronting money for a purchase without the Club Sports Director's approval.

Using an unauthorized account may result in a spending freeze, fines, or program suspension.

# INCOME

Each club has a different way to generate income to run their club. Clubs are encouraged to be creative with their fund-raising endeavors, but it is imperative that club officers work with the Club Sports Program Director ahead of time to be sure that the time and effort of creating the income are in line with College policy.

## ***Admission and Fees***

Clubs have the option to charge:

- Event registration fees (i.e.: if you hosted 2 teams in your sport for games/matches on our campus and charged each of them a monetary amount for participating).

## ***Apparel***

- This includes the sale of clothing, either for profit or to simply cover its expense.  
\*\*\*If the club is interested in selling apparel for profit, they should first meet with and receive approval from the Club Sports Director.

## ***Donations***

- Money the club receives without having to provide a service or product in return.
- This is soft money, or money that the club cannot rely on as a stable source of income.
- All donations given to a club sport are tax-deductible donations.
- All donations must be noted on the Deposit Request and will be deposited into the club's College account.
- CAI website—online donation option where individuals can donate to enhance the Athletic experience of all athletes at Carleton (Varsity, Club, IM).
- If donors inquire about giving directly to your club please contact the Club Sports Director for more details

## ***Dues***

Dues can include:

- Annual or semester club membership Dues:  
Payments made to the club by club members in order to participate in club activity.
- Event Dues:  
Payments made to the club by club members in order to cover their portion of the travel or event expenses.

Off campus fundraising includes virtually all fundraising clubs do, except fundraising for which the club will receive a check from the College.

## DEPOSITING INCOME

## Deposit Request Form

1. Write your club name on the top of the form.
2. List the amount of money for each check or cash (credit not an option).
3. Write the name of the person who gave the club a check, or "cash".
4. List the purpose of the money (List the name of the fundraiser, or give any more info needed).
5. Make sure to include what the funds are from (Dues, Fundraiser, Donation, other).
6. Provide complete account number (FUND 10 Source 0000, Dept., Your Account #, and Object {I fill this in})
7. Total your whole deposit
8. Return signed form to Club Sports Directors Office, Rec Center 105

**6**

# EXPENSES

Making a request to spend money out of the club account is simple, but proper planning must occur in order for the payment to be processed in a timely manner. An Expense Request Form must be filled by the treasurer for all expenses, at least two weeks before payment is due. Other officers are NOT allowed to fill out Payment Request Forms in place of the treasurer to ensure that the Treasurer's ledger is accurate. The Payment Request Form should be completely filled out each time it is turned in. If it is not complete, it will be immediately returned to you and will need to be submitted again. If a payment is late because of this, it is the responsibility of the club and of you as a treasurer.

## Spending money from the College Account

Clubs must submit an expense request to the Club Sports Program Director in order to spend money from the club's College account. College account expenditures allow the club to use the credit card or check to make a payment.

1. Write your club name and date in the upper right hand corner of the document.
2. Fill out the (Pay To) Vendor Information on the form. Always write out complete & accurate address.
3. Review checklist to ensure compliance.
4. Explain the purpose of the purchase, IN DEPTH! Answer all the 5W's.
5. Provide entire account number. (FUND 10 Source 0000 Dept. Your Account # and Expense code from bottom grey box)
6. Attach an invoice or another type of documentation of the purchase to the form.
7. Turn the form into the Club Sports Director.

CARLETON COLLEGE STUDENT ORGANIZATION PAYMENT REQUEST FORM																																																												
<b>Pay To:</b> _____ Check if payee is: <input type="checkbox"/> Student/ID# _____ <input type="checkbox"/> Employee <input type="checkbox"/> Other <b>Complete address:</b> _____ _____ _____				<b>Date:</b> _____ <b>Name of Org:</b> _____ <b>Invoice #:</b> _____ <b>Invoice Date:</b> _____																																																								
Please attach a <u>completed and signed</u> Form W-9 for all new vendors. Form on Business Office website or irs.gov.																																																												
<input type="checkbox"/> <b>E-Checks</b> Required for students. Sign up on Hub: Reimbursement Bank Account (non-payroll) <input type="checkbox"/> <b>Pick Up</b> If so by whom _____ <input type="checkbox"/> <b>US Mail</b>																																																												
<b>REVIEW CHECKLIST TO ENSURE YOUR REIMBURSEMENT COMPLIES WITH IRS AND COLLEGE REGULATIONS.</b> Attach original itemized receipts to back of form (no photocopies) - INCLUDING meal receipts. Signed credit card slips are not allowable. <b>ALLOW TWO WEEKS FOR PROCESSING.</b> Submit expense reimbursements at least monthly Expenses older than 60 days may be denied. <b>ACADEMIC TEAMS</b> - Reimbursements must be submitted within two weeks from date of _____ You MUST use mileage log or MAPQUEST-type documentation to calculate mileage reimbursements. Gas receipts are NOT allowable. Identify attendees when requesting mileage AND meal reimbursements, as well as nature of expense. For Honorarium payments, please list the date, location and description of the event. A flyer may also be used as documentation.																																																												
<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th style="width: 50%;">Detail Description and Purpose of Expense</th> <th style="width: 5%;">Fund</th> <th style="width: 10%;">Source</th> <th style="width: 10%;">Dept</th> <th style="width: 10%;">Expense</th> <th style="width: 15%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Example of account number: CSA</td> <td>61</td> <td>0000</td> <td>9000</td> <td>5000</td> <td></td> </tr> <tr> <td>Club Sports</td> <td>10</td> <td>0000</td> <td>2000</td> <td>5000</td> <td></td> </tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							Detail Description and Purpose of Expense	Fund	Source	Dept	Expense	Amount	Example of account number: CSA	61	0000	9000	5000		Club Sports	10	0000	2000	5000																																					
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<b>Total Miles:</b> _____ <b>Students:</b> .14/mile (07/01/12) Attach mileage log or MapQuest-type documentation. Northfield to Airport=40 miles (standard)					<b>Total mileage charge</b> <b>TOTAL</b> <span style="border: 1px solid black; padding: 2px 10px;">\$ 0.00</span>																																																							
<b>FREQUENTLY USED EXPENSE CODES:</b> <table style="width: 100%; font-size: x-small;"> <tr> <td>5302 Supplies</td> <td>5281 Honorarium/Professional Services</td> <td>5301 Printing - off campus</td> <td>5402 Equipment</td> </tr> <tr> <td>5305 Postage</td> <td>5802 Student Travel/Conference Expenses</td> <td>5907 Meal Reimbursement</td> <td>5911 Entryfees</td> </tr> </table>							5302 Supplies	5281 Honorarium/Professional Services	5301 Printing - off campus	5402 Equipment	5305 Postage	5802 Student Travel/Conference Expenses	5907 Meal Reimbursement	5911 Entryfees																																														
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I authorize the above payments and take full responsibility for assuring their accuracy and compliance with CSA financial policy.																																																												
<b>APPROVED BY (PLEASE PRINT)</b> _____ Student Organization President or Treasurer				<b>PHONE</b> _____																																																								
<b>CSA TREASURER'S SIGNATURE</b> _____ <b>REQUIRED FOR ALL CSA PAYMENT REQUESTS</b>				<b>DATE</b> _____																																																								
<b>ADVISOR'S SIGNATURE</b> _____ Aaron Chaput (CLUB SPORTS ONLY) / Student Activities Office Representative (CSA ONLY)				<b>DATE</b> _____																																																								

## ***Club Sports Credit Card***

This is the most commonly used method to pay for an expense. Once an expense request has been approved by the Club Sports Program staff, the program's credit card may be used to pay for the purchase.

- The treasurer must set up a meeting with the Club Sports Program Manager to make a credit card purchase. If a meeting is not set up prior to coming into the office the club will not be able to make their purchase.
- All credit card expenses will be withdrawn from the club's college account.
- Documentation showing the proof of purchase is required to be submitted to the Club Sports Director

## ***College Check***

Once a payment request has been approved, the program Director will process the paperwork to the College Business Office on behalf of the club. This process can take up to 2 weeks. This method of payment is frequently used but the program credit card is the preferred method.

## ***Reimbursements***

- Reimbursements should be the last resort when planning club purchases and payments. A Payment Request Form must be submitted and reimbursements are only authorized by the Club Sports Program Director, PRIOR to any purchase or payment being made. Reimbursements must be submitted within 3 days of the purchase and can take up to two weeks to process.
- Club members **cannot** be reimbursed for personal vehicle gas purchases! (mileage only)

# **TYPES OF EXPENSES**

## ***Airplane Tickets***

Clubs need to begin their planning process early if they plan to purchase plane tickets. Clubs may contact travel agents to make a group ticket purchase or purchase online. Ask the Club Sports Director for more information about airplane ticket purchases.

## ***Equipment Purchase***

Equipment for club use must be purchased from the club's College account. A payment request is required and should be turned in to the office prior to making any arrangements with vendors.



## ***Hotel Reservations***

- Clubs can use the Club Sports Program credit card for hotels and these reservations may be made online as well as by a phone call.
- Hotel reservations can be first HELD on an individual's credit card to ensure the club gets the rooms they want. However, **make sure that the hotel is able to switch the reservation** from the individual's credit card to the Club Sports card.
- Immediately following the reservation, an expense request should be completed by the treasurer and turned in to the office.
- The Treasurer or Travel Coordinator must set up a meeting with the Club Sports Director to switch the credit card information.
- Hotel reservations must be made **at least 1 week** before clubs stay at the hotel.
- If you need assistance securing hotel rooms for your team, please contact the Club Sports Director for assistance
- Hotel receipts must be turned in the Monday after returning from a trip!

## ***Referee Payment***

In order for a referee to be paid, the club must have the referee sign and complete a W-9. This form can be picked in the Club Sports Office or on the officer page of the Club Sports website. After the form is filled out by the referee, the treasurer will turn it into the Club Sports Office along with a payment request form and appropriate documentation.

## ***Uniform Purchase***

Clubs are encouraged to coordinate uniform purchases as a group.

## ***Vehicle Rental***

- See Campus Services webpage for mileage costs. Clubs do not have to submit a payment request form for Campus Services vehicle rentals, as this expense is automatically debited from your clubs College account upon returning.
- Vehicle rentals from outside companies still require a payment request form and documentation (receipt).
- Make sure you are incorporating your fleet vehicle expenses into your club's running ledger. Estimates can be established by determining the amount of miles your club is traveling to and from a destination.
- Vehicle rental rates through Campus Services can be found by accessing their website:  
<http://apps.carleton.edu/campus/fleet/cost/>

# BUDGET PROCESS

The budget process is a mandatory activity that all club sports must participate in. This process sets a tentative club budget for the upcoming school year. This allows:

- New officers to have an idea of what they need to plan for and accomplish.
- The Club Sports Executive Council and Director to determine an appropriate allocation amount.
- The P.E.A.R Department and Club Sports Director the ability to evaluate information regarding club performance and plans.

## ***Steps to the Budget Process***

### **1. Budget Training**

- This is a mandatory training session for the club treasurer. This training session will take approximately one hour and will guide the club officer through the due dates, guidelines, definitions, and details of the budget planning process.
- Other club officers are encouraged to attend, but this is not required.

### **2. Budget Preparation**

- The budget preparation step is a group process where the entire club develops its goals and plans for the upcoming year.
- The budget template will be distributed to the club's Treasurer at the Budget Training Session but is similar to the club's working budget. Feel free to ask for your club's copy of the current year's budget at any time from the Club Sports Director.

### **3. Budget Review and Final submission**

- The Club Sports Program Director and the Club Sports Executive Council will review budgets after the due date has passed. Recommendations and requests for clarifications will be made.
- Clubs will have at least one week to revise the budget according to recommendations of the staff. Clubs can choose not to make the recommended changes, but this is not advised. To complete this step of the process, clubs must submit their updated budget form to the program staff by the set due date.

### **5. Allocation Announcement**

- The annual allocation will be announced at the end of the spring term. This will take place after the Club Sports Executive Council has formally presented its final allocation recommendations to the Club Sports Director for review.
- Once the Club Sports Director has approved the council's decision, an email indicating the details of the allocation and its terms will be distributed to the clubs.