**Willow Glen Performing Arts Boosters (WGPAB) Payment Policy**

Overview

The WGPAB is a 501(c)(3) non-profit company established to support and grow the performing arts at the Willow Glen Middle and High Schools. WGPAB follows the requirements established by its by-laws, the Internal Revenue Service, generally accepted accounting principles (GAAP), and the San Jose Unified School District.

The following policy and procedure are guidelines for processing all expenditure requests through the WGPAB.

1. **Operational expenses**
   1. Definition. These expenses pertain to the daily operation of the non-profit or to events that are initiated by the company. Expenses include:

* Administration expenses
* Accounting software
* Insurance
* Printing
* Social media
* President’s discretionary fund
* WGPAB Scholarships – annual scholarships awarded to performing art high school seniors as determined by the scholarship committee.
* Fundraising – expenses incurred for the purpose of raising money
  1. Payment. Operational expenses are paid by check request with the following information
     + Name of individual/company/organization to whom the check is payable
     + Complete mailing address
     + Indicate special mailing instructions such as “Hold for Pickup” or “place in teachers box”
     + An explanation/purpose of the payment
     + Approval signature/WGPAB President
     + Supporting documentation (i.e. registration forms, receipts, invoices, etc.) must be fastened to the form. Any reimbursement must include proof of payment, such as a paid invoice or credit card statement or receipt.
     + Indicate if attachments must be mailed with check.
     + Deliver (WGPAB school mailbox, hand deliver, email) completed packages to the Treasurer.
  2. Checks are prepared weekly

1. Check request forms must be turned into the Treasurer no later than Wednesday close of school in order to receive a check Friday of the same week.
2. The treasurer, after validating the payment package, writes the check, secures the second signature and distributes.
3. Any check request received after Wednesday will be prepared the following week.
4. **Program expenses**
   1. Definition. Program expenses are funds requested by the performing art teachers to grow, support, or enhance their program. The programs are choir, dance, drama class, and band.
   2. Payment of program expenses requires the use of the funding allocation request process. The process begins with the completion of the Funding Allocation Request Form (FARF).

* Complete each section of the form
* Attach documentation to support amount requested. For reimbursements, a completed check request needs to be included. Refer to A.2.
* Obtain school principal approval
* Email to Allocations Chair or place in WGPAB mailbox (notify Allocations Chair)
* FARFs must be received one week prior to monthly board meeting in order to be voted on.
  1. The WGPAB Board of Directors (BOD) vote on Funding Allocation requests monthly at the board meeting.
  2. The Allocation Chair informs teachers of approved requests and forwards the approved FARF with supporting documentation to the Treasurer for payment.
  3. For approved FARF reimbursements, checks are written the night of the board vote/approval.
  4. For vendor purchases after FARF approval, forward invoice to the Treasurer for payment. Payment will occur according to A.3.
  5. For vendor purchases prior to FARF approval, Allocations Chair will forward documentation to treasurer for payment. Payment will occur the night of the board vote/approval.

1. **Facilities**
2. Definition. Facilities refer to the theater improvements funded by the WGPAB.
   * Stage – curtains, wings
   * Lighting
   * Sound
   * Seats
   * Storage
3. Facility improvements follow the allocation request process for approval and payment.

Refer to B. 2.

1. **Theater Productions**
2. Definition. Theater Productions are the middle and high school after school plays and musicals. These productions are WGPAB run events chaired by parent producers and board members. Expenses include:

* Scripts/rights/royalties/contracts/sound tracks
* Costumes
* Sets, props
* Concession candy
* Flowers to sell at performances
* Advertising/media
* Lobby display/decorations
* Programs
* Flowers for 8th and 12th grade students
* Director’s gifts
* Photo packages
* T-shirts
* Tech dinner
* Cast party

1. Theater Production expense payments follow the check request process. Refer to A. 2. The check request must be approved by a parent producer prior to submitting the paperwork to the Treasurer.
2. **Board Approval**
   1. The BOD must approve all cash disbursements.
      1. The treasurer will prepare a sequential check register for all payments (checks and EFTs) issued since the last board meeting.
      2. The report will be given to the BOD at the monthly board meeting.
      3. All payment packages will be available for review.
      4. Board approval will be voted and recorded in the minutes.