

ISD 728 Booster Club Guidelines and Expectations

Purpose and Function of Booster Clubs

A booster club is defined as "an organization that is formed to **help support the efforts of a sports team or organization**. Support is shown in many ways, including volunteering time, raising money, and contributing funds to better enhance the team or organization's performance."

A booster club also **provides enthusiastic support for a team or organization**. This type of support is much like emotional or psychological parental support, but is given in a collective manner. Booster clubs play a key role in supporting ISD 728 Activities in many ways, and we are very thankful for the positive contributions booster clubs provide to our programs.

Examples of things booster clubs may do include:

- Volunteering time and raising money by printing promotional items like team schedules, programs, and yearbooks.
- Contribute funds to better enhance the team or organization's performance including additional funding to hire coaches, staff, and event workers.
- Organizing team events, such as pre- or post-game dinners or social events during the season.
- Listen and work closely with the head coach.
- Performing, meeting, or organizing in any way, in accordance with the above stated definition, that supports or 'boosts' the program they are formed to support.

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Getting Started

- 1) The School District strongly encourages all booster clubs to organize as a 501c3 Non-profit.
- 2) Each booster club should have elected or appointed officers in accordance with 501c3 regulations. If a booster club is not set up as a 501c3 organization, the officers for the club should include a president, a treasurer, and a secretary.
- 3) Prior to the first practice of each season, each booster club president must provide the names and contact information (address, phone number, and email) of each club officer to the activities director.
- 4) Booster clubs should have meetings open to the public, follow a set agenda, and record minutes of each meeting.
- 5) A representative of the School District (coach, advisor, director, or activities director) shall be notified of all booster club meetings.

Legal Compliance for Booster Clubs

Each booster club will remain in good standing with State and Federal Laws to be recognized as a "Booster Club" by the district. To remain in good standing, a club should do the following:

- A. Obtain a Federal Taxpayer Identification number, a State Employer's ID number and if appropriate, a State Seller's Permit Number (Sales Tax).



Legal Compliance for Booster Clubs (continued)

- B. Clubs are generally considered non-profit organizations and will fundraise within the State of Minnesota. To comply with applicable charitable laws, the club will need to:
 1. Become Incorporated in the State of Minnesota (develop bylaws and articles of incorporation and follow requirements for operating as such) as a nonprofit corporation.
 2. Register with the State Attorney General's Office as a charitable organization.
 3. Request recognition from the IRS as an exempt organization by filing Form 1023.
 4. Annually file a form 990 or "post card" filing as applicable with the IRS, and annually file Charitable Organization Annual Report with the Minnesota Attorney General's Office.
 5. May also be required to file a Minnesota M4NP – depending on income and revenue sources – see a tax professional.
- C. Booster clubs shall not keep individual fundraising accounts for students. All fundraising shall be for the benefit for the program as a whole. Please see IRS guidance on "Exemption Requirements for 501c3 organizations."
- D. Clubs not set up as non-profits are subject to a periodic review of accounting records, at the request of the District. This review is to demonstrate that Clubs are complying with applicable laws pertaining to reporting of revenue and expenditures as a for profit corporation, partnership or individual.

*****There may be additional compliances not listed here, please check with a Financial Professional*****

Finances

- 1) The treasurer of the booster club should handle all funds and deposit funds into the authorized bank account.
- 2) The treasurer's report should contain all transactions that took place prior to the meeting.
- 3) Financial records of each booster club should be open to all members and the public.
- 4) At no time should a paid coach or ISD 728 employee have check writing authority.
- 5) It is mandatory that two people be involved in the authorization and signing of any check.
- 6) All purchases for equipment must go through the School District (see purchasing section).
- 7) Two people should count money and provide the treasurer with a signed proceeds receipt.
- 8) Sales slips, receipts, or invoices are required for all expenditures.
- 9) Bank statements should be reconciled by the treasurer and reviewed by someone who does not have check signing authority.
- 10) The School District has the right to request tax statements, receipts, expenditures and balances.

Fundraisers

Fundraising is a necessary part of high school athletics today. We are very thankful for the efforts of parents and booster clubs. **Be aware that membership on a team and/or playing time (and all benefits, scholarships and awards provided by the booster club) are not affected in any way by the amount of money raised by a participant or whether the participant's parents have paid a booster fee.** Parents cannot be required by a booster club to pay a booster fee or participate in fundraising. Parents can choose to donate funds to the club as a whole and for the benefit of all participants in lieu of fundraising.

Purchasing

Booster clubs wishing to purchase athletic equipment for their teams must go through the head coach and the athletic department for approval. Booster clubs should not purchase equipment independently. When equipment is purchased from donated funds, it becomes the property of ISD 728.

After the head coach and activities director have approved an equipment request, the booster club should donate the funds to the athletic department, specifying its purpose. The activities office will then complete a purchase order to initiate the order. **All equipment and supplies must be shipped to the School District address. Booster clubs will not order equipment directly or ship items to a home.**

If a booster club is funding a coaching position, the funds must be donated to the district prior to that coach receiving pay. All coaches must complete new hire paperwork and will be subject to School District employment policies and practices. They must also follow ISD 728 and MSHSL guidelines as a coach (this includes volunteers).

The athletic department cannot give out the School District tax-exempt number.

Billing to Booster Clubs

All transportation, fees, and equipment purchases must be approved by the head coach and activities director. The activities department will bill booster clubs for any "coach" bus transportation that exceeds the district budget. The activities department will bill booster clubs for any fees for tournaments or games that exceed the given district allocation.

Advertising

The Booster Club **must submit** all advertisements in printed programs or other printed materials to the activities office for approval prior to printing. All items must be consistent with district mission and values.

Title IX Compliance

Title IX regulations prohibit aiding and perpetuating discrimination by "providing significant assistance to any agency, organization, or person which discriminates on the basis of sex in providing aid, benefit or service to students." ISD 728 is responsible for compliance with Title IX.

This document was created to set guidelines for communication between booster clubs and our high school program. It is meant to be a tool used to better relationships, clarify procedures and rules, and set the stage for a successful season. Parents, without your help, we would not be able to provide quality activity programs for all ISD 728 students. **Thank You!**

MSHSL Basics

Coaches are allowed to work with their teams during the designated MSHSL season and the summer waiver period only. No booster club member may recruit or encourage athlete(s) from another school to transfer to ISD 728. Booster clubs are prohibited from paying for an athlete's sport participation fee or for fees to attend a camp or clinic. Visit the Minnesota State High School League website for more information at www.mshsl.org

Booster Clubs SHOULD NOT:

- Openly discuss or conduct a performance review of the head coach or coaching staff.
- Review the performance of a coach funded by the booster club; staff evaluations are solely the responsibility of the School District.
- Discuss any specific student or situation as official business. See *Parent Communication Protocols* below for process.
- Openly discuss playing time issues.
- Ransom funding of the program in order to control the hiring or firing of the head coach or staff member.
- Offer up a petition by booster club members to hire/fire a coach.
- Plan, organize, or attempt to implement an off-season training program without direction or consent from the head coach.
- Discuss as official business any item that does not meet the function and definition of a booster club as outlined on the previous page.

Banquets

- The head coach is responsible for all facets of the end of season awards banquet. The head coach may delegate these responsibilities to the booster club; however, the program and the agenda must be approved by the head coach.
- Team awards given out at the banquet are the sole responsibility of the head coach and financial responsibility of the booster club
- There is to be no open bar for adults, and parents must refrain from using alcohol at banquets. (see Board Policy)
- To avoid conflict, banquets should not be held on Wednesday evenings or before Noon on Sundays.

Captains Practice

- No coaches – paid or volunteer – may supervise.
- Captains practices are to be scheduled through Community Ed for facility use.
- Adult supervision is required at captains practice, but student participation can never be required.

Parent Communication Protocols

Please promote the below process when conflict occurs:

- 1) The student and coach will meet to discuss the issue.
- 2) The parent/student should schedule a meeting with the coach within one week of incident. Meetings must be at a time convenient to both parties. Student must attend.
- 3) Parent/student/coach will meet with the athletic director with all parties in attendance.

Other key points:

- It is inappropriate to approach a coach prior to, or at the conclusion of, a game or practice unless the meeting has been previously agreed upon.
- Playing time is determined solely by the coach; discussion should focus only on how the student athlete can improve his or her skills as an athlete.
- Calls should be directed to a school phone only.
- If emotions rise to an unreasonable level during the meeting, it will be concluded immediately.