

# **WILSON SCHOOL DISTRICT**



## **HANDBOOK FOR BOOSTER ORGANIZATIONS OF ATHLETIC TEAMS**

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## **Extracurricular Program Mission Statement**

*The Wilson School District Extracurricular Programs are created to provide all students with an opportunity to participate in extracurricular activities. The mission of these programs is to develop student participants who value and promote teamwork and community pride within the framework of the Six Pillars of Character, while developing their knowledge and skills through practice and competition to be successful in their endeavor.*

-Created by Wilson Coaching Staff, Summer of 2004

-Approved by the Wilson School Board, Fall of 2004

### **Purpose**

The Wilson School District accepts the concept of cooperation, encouragement, and support given by approved Booster Organizations to the school district's various PIAA-affiliated interscholastic athletics programs. These Booster Organizations provide valuable funding and organizational support for school district sponsored athletic teams. They are legal entities independent of the Wilson School District for tax and fiscal purposes. However, they are perceived by the public to be school district-related entities as a result of the organization's frequent interactions with students and school personnel. As such, the Wilson School District maintains a level of fiscal responsibility for the oversight of these Booster Organizations. Deliberate or significant failure to comply with any aspect of this handbook could result in significant penalties, including dissolution of any non-compliant Booster Organization.

### **Authority**

The Wilson School District further recognizes and declares that the role of an approved Booster Organization is to assist and support but not to direct, interfere with, nor supplant the staff, existing facilities, or athletics programs of the school district. Booster Organizations are not a vehicle to remove coaches, advance vested interests, or alter school district policies. It must be clearly understood by all members of a Booster Organization that all school district sponsored activities are under the control, direction, and supervision of the Board of School Directors through its building principals and their designee, the Director of Athletics. The Director of Athletics will serve as the immediate liaison to the Booster Organizations.

Booster Organizations should have three primary objectives:

- To promote fan support, spirit, and sportsmanship
- To assist the school district by providing supplemental benefits and services to student-athletes
- To increase the opportunity for communication between parents/guardians and coaches in areas of common interest

## **Organization/Communication**

Booster Organizations shall be governed by a published constitution and by-laws which are consistent with the philosophy, mission, and policies of the Wilson School District. A full complement of individuals filling the elected offices of President, Vice-President, Secretary, and Treasurer (as well as any additional offices) are responsible for carrying out the decisions of the membership. Booster Organizations should be well-organized, meet on a regular basis, provide financial statements on a regular basis (including fundraiser summaries for each event), and follow the Roberts Rules of Order. When organizing or re-organizing, Booster Organizations must make every effort possible to notify all interested persons in a timely manner of meetings and activities.

## **Recognition**

In order to gain and retain recognition as an approved Booster Organization, and thus be eligible to work with the respective school district sport which it supports, a Booster Organization must submit/commit to the following to the Director of Athletics prior to the start of each season:

1. Documentation that that they are operating as a legal entity
  - Organization has its own federal tax identification number
  - Organization is current with the required annual IRS tax exempt filings (Form 990)
    - The return is due by the 15th day of the 5th month following the year end
    - Form 990-N can be filed if gross receipts are less than \$50,000
    - Form 990-EZ can be filed if gross receipts are less than \$200,000 and total assets are less than \$500,000
    - Form 990 is required if gross receipts are greater than or equal to \$200,000 or total assets are greater than or equal to \$500,000
  - An organization that does not have any of the documents listed above, should contact a Certified Public Accountant for assistance on obtaining the documents.
2. A copy of the organization's current constitution and by-laws
3. A listing of current officers' names, addresses, phone numbers, and e-mail addresses
  - At a minimum, officers should include a President, Vice-President, Secretary, and Treasurer
  - Booster Organizations must identify which officers have check signing authority

4. A copy of the organization's financial report showing the prior year's (i.e. July - June) fiscal activity and including all of the following:
  - Beginning book balance
  - Itemized listing of receipts and disbursements
  - Ending book balance
  - Signatures of President and Treasurer
  - A copy of the year-end bank statement(s) containing the bank reconciliation
  - A statement from an appointed committee, or individual, which reflects the books and finances of the organization have been reviewed for the prior year (see **Appendix A** for a sample statement)
5. Proof of appropriate liability insurance (will be required for facility usage)
6. Attendance by the President of the Booster Organization, or a designated representative, at the Director of Athletics' pre-season organizational meeting for Booster Club Presidents.

### **Recommended Financial Procedures**

The Wilson School District recommends that Booster Organizations implement and practice the following procedures in an effort to safeguard cash, provide responsible accounting for transactions, and expend funds in a prudent, fiduciary manner:

- Ensure all individuals involved in the handling of cash are properly bonded
- Obtain and maintain documentation for all cash receipts and disbursements
  - Maintain copies of checks received or create a spreadsheet itemizing monies collected from various sources
  - Maintain a copy of receipted bank deposit slips
  - Maintain invoices or receipts for all disbursements
  - Ensure that all disbursements are made by check, NOT cash. Cash should not be used to pay vendors or reimburse individuals. The only exception to this is paying vendors such as pizza companies, Chick-fil-A, etc. for food that is delivered and to be sold that evening.
  - Limit the handling of cash, but when cash is necessary, have two individuals sign off that the amount collected and turned in is accurate.

- Reconcile bank statements monthly by an individual that does not prepare the checks
  - Maintain all bank statements, bank reconciliations, and bank documents
- Require two signatures on all checks
  - Three check signers may be authorized for the bank account with a requirement that two of the three must sign the checks (this provides flexibility in obtaining two signatures when one signer is unavailable)
- Provide a financial status/treasurer's report at each meeting (including a financial summary of each fundraising event) which includes, at a minimum, all receipts/disbursements/profit-loss.
- Perform annual reviews of the organization's financial records by an independent person possessing accounting, financial, and/or business knowledge
- Follow the school district's price quote requirements for purchases (assists organization to obtain the most efficient price)
  - Obtain at least three quotes from different vendors for purchases of \$10,000 or higher

### **Non-Profit & Tax-Exempt Status**

Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are non-profit organizations, organizing as a non-profit organization at the state level does not automatically grant the organization exemption from federal income tax.

Booster Organizations, although under the direction of the Wilson School District, do not automatically meet the state or federal qualifications for recognition as a not-for-profit organization or a tax-exempt organization. Booster Organizations may not use the Wilson School District tax-exempt number for purchases of goods or services. Therefore, Booster Organizations are encouraged to obtain their own exemption status from the state and federal governments if they so desire. Booster Organizations that apply for and obtain not-for-profit or tax-exempt status are subject to all declaration, deduction, and filing requirements as set forth by the state and federal governments.

### **Guidelines for Fundraising**

Fundraising activities by Booster Organizations must be pre-approved by the Wilson School District administration (the approval process is electronic and the appropriate form can be found at: [www.wilsonsd.org/PRshare](http://www.wilsonsd.org/PRshare)) and be in compliance with the following regulations:

- Fundraising projects should be limited so as not to put undue pressure on community businesses or individuals. Booster Organizations are discouraged from

involving themselves in fundraising projects that would be in excess of their projected needs for that sport season.

- Student-athletes cannot be required to take part in fundraising activities, should not be singled out if they do not wish to participate, and cannot be required to make a donation in lieu of fundraising.
- Door-to-door fundraising activities are strongly discouraged and should only be done in pairs or groups of individuals.
- The Wilson School District administration does not support student-athletes fundraising while in-season.
- Where advertisements are solicited for programs or other publications, the use of advertisers who are typically associated with the sale of alcoholic beverages and/or tobacco products is not permitted.
- Small games of chance such as raffles and 50/50 drawings are authorized under the Local Option Small Games of Chance Act. In order to conduct these types of fundraising activities, a Booster Organization must obtain a license by submitting an “Eligible Organization Games of Chance Application” to the Berks County Treasurer.
- Booster Organizations must follow standard accounting practices in maintaining and disbursing funds which comply with The Pennsylvania Solicitation of Funds for Charitable Purposes Act (Act #1990-202).
- Booster Organizations shall not use the Wilson School District tax-exempt number for purchases.

### **Guidelines for Making Contributions to the School District**

The Wilson School District supports contributions to our athletic programs. However, Booster Organization donations to individual sports must be made with the advice and approval of the Director of Athletics. This is necessary to ensure equity among programs in keeping within the guidelines of Title IX, and to protect our student-athletes from potential violations of PIAA regulations concerning amateur status. It is the responsibility of the school to ensure that equivalent benefits and services are provided to teams and team members of both sexes. In the event one sex receives benefits and services from a Booster Organization that cannot be provided to athletes of the other sex, the school ultimately is responsible to take action that ensures equivalent benefits and services for both sexes. This means that the school district could require Booster Organizations to make equivalent donations to both sports teams or could even refuse the organization’s initial donation.

On a related note, Booster Organizations should not make payments of any kind to Wilson School District coaches (both paid and volunteer). All payments to Wilson School District coaches must be made by the Wilson School District and approved by the Wilson School District Board of School Directors.

## **Guidelines for Using School District Facilities**

Booster Organizations must adhere to Wilson School District Policy #707 regarding the use and scheduling of facilities. Facilities should be scheduled for all Booster Organization activities that are conducted on or within Wilson School District property.

Booster Organizations must obtain permission to use concession stands and to set-up tables to sell merchandise/food by submitting such a request to the Director of Athletics. A key to the concession stand will be supplied once approval has been granted (this key must be returned to the Director of Athletics immediately following the last home game of the season or on the day following the team's final home game). Booster Organizations operate concession stands at their own risk and should adhere to the following guidelines:

- Booster Organizations operating concession stands at school events are responsible for the care, cleanliness, and security of the concession stand.
- Booster Organizations should encourage frequent hand washing of those persons assigned to work in the concession stand.
- If concession stand workers choose to wear food-service or medical gloves while performing their duties, ensure that the gloves are latex-free, disposable, and are changed frequently throughout the day/evening.
- Discourage concession stand workers from handling both food and money; work assignments should be delegated to ensure that one person handles money and others handle the preparation and distribution of food and beverages.
- Food items may not be stored in the concession stand unless they are appropriately contained, labeled with the Booster Organization's name, and stored in refrigerators. Please take all other food items with you at the end of each game/use.
- Pepsi products are the only beverage products allowed and bottles with caps on them should be used (not cans).
- All stored items must be removed on the day following the team's final home game or they will be discarded.
- Thoroughly clean all appliances, counters, and sinks after each use.
- Place all waste in the appropriate garbage or recycling receptacles.
- Please report any damage or malfunction of any concession stand equipment to the Director of Athletics immediately.

The financial requirements when conducting concession sales are:

- Prepare a concession reconciliation form at the end of each event which shows reconciliation of cash: receipts - any disbursements = profits (amount deposited)



- The amount of start-up cash will need to be documented so that it can be removed prior to the reconciliation above and then safely secured until the next event
- If vendors are to be paid for food delivered (i.e. pizza, Chick-fil-A, etc.), then a receipt needs to be obtained from the vendor showing the amount paid and it should be attached to the reconciliation form
- All other purchases for items to be sold should be done by check
- No cash payments can be made to individuals for “manning” concession stands or tables
- The reconciliation form should be signed off by two individuals

### **Guidelines for Charter & Fan Buses to Away Games**

The Wilson School District Athletic Department does not pay any money towards charter buses for pre-season contests, regular season contests, and/or post-season contests whose destination is less than 90 minutes from Wilson High School. If a Booster Organization would like to pay for charter buses for pre-season contests, regular season contests, and/or post-season contests whose destination is less than 90 minutes from Wilson High School, and pay for them on their own, then they are permitted to do so.

The Wilson School District Athletic Department will contribute money towards charter buses for post-season contests when the destination is greater than 90 minutes from Wilson High School. The amount of money contributed towards charter buses by the Athletic Department would be equal to what it would cost to transport the team to the event in Wilson School District provided transportation. If an athletic team decides to utilize charter buses, and exceeds the amount of money allocated by the Athletic Department, then they can ask their Booster Organization to cover the difference in price.

Fan Bus trips that are sponsored by Booster Organizations are considered by the school district to be "school-related activities" if students are involved and solicitation for participants is done within the schools. All such activities should be approved in advance by the Athletic Department and written permission from the parent/guardian of each student must be received before the student is permitted to go to the event.

When scheduling Fan Bus trips, it is suggested that the following details be determined and communicated with the Athletic Department as far in advance of the trip as possible:

- How will the trip be announced to the general student population?
- What is the expected cost for the bus?
- What is the expected cost for admission to the event?

- How will sign-ups be handled?
- Who will be responsible for collecting all permission slips?
- Who will serve as chaperones on the trip?
- Have all chaperones obtained the appropriate clearances and are they on file with the Wilson School District Human Resources Office?
- Who will provide a copy of the itinerary and the student roster to the Athletic Department?
- Who will be the contact person on the bus?
- What is the time/location of departure and return?

### **Guidelines for Hotel Stays**

The Wilson School District Athletic Department does not pay any money towards hotel stays for pre-season and/or regular season contests. The Athletic Department will pay for hotel stays for post-season contests when it is determined that an athletic team can leave @ 7:30AM on the day of the event but not arrive at the destination with at least 2 hours of preparation time for the event. If the aforementioned guideline does not apply for pre-season, regular season, and/or post-season contests, but an athletic team would like to pay for a hotel stay on their own, then they are permitted to do so and may ask their Booster Organization to cover the cost.

Hotel stays paid for by the Athletic Department apply to essential event personnel only; meaning only those participating in the actual event will have their hotel stays paid for by the Athletic Department (presuming the aforementioned guidelines are met).

### **Guidelines for Sponsoring Banquets**

It is recommended that all banquet activities be scheduled following the completion of the season's schedule. The dates of state championship events are available on the PIAA website. Care must be taken by Booster Organizations not to provide athletes with gifts or awards that may be in violation of the rules and regulations of Article II of the PIAA Bylaws, titled "Amateur Status and Awards".

When planning and carrying out banquets, Booster Organizations should be sensitive to the following:

- The expense that will be incurred by those wishing to attend.
- The implications the various activities planned for banquets may have on the diverse ethnic and religious cultures that may be represented in the team membership. The use of opening and closing religious remarks and activities should be carefully planned to be inclusive of all groups represented. In certain circumstances, consideration may need to be given to the choice of foods being offered.

- The length of the banquet. Repetition of activities, remarks, and recognitions of individuals or groups may lead to restlessness among some attendees and create distraction from the positive nature of the occasion. Organizers should be mindful of reasonable expectations for banquet length. A reasonable expectation would be for a banquet not to exceed two hours.
- The results of opening up certain parts of the agenda to student-athlete driven activities. Typically, these include senior farewell speeches, gag gifts to teammates, and slide/video presentations. Communication between the banquet planners and the athletes is necessary before the banquet to reinforce standards of appropriateness for such activities in order to prevent embarrassment or other negative effects to either the presenters or the audience.
- Gifts and/or mementos for members of the team should be kept at modest levels and be of approximately equal value.
- Gifts and/or mementos for members of the coaching staff should be kept at modest levels and not exceed the cost of those provided to the athletes.
- Alcoholic beverages **are not** to be made available to **any attendees** of a Wilson School District interscholastic sports banquet.

### **Guidelines for Spectator Conduct at Athletic Events**

Spectators at an athletic contest take on the important role of representatives of our school district. Actions are seen and comments are heard by family and friends, opposing fans, local community residents, the media, coaches, and athletes. Our school district expects that all spectators will conduct themselves in a manner that is consistent with respecting the rights, person, and property of others.

The following rules of sportsmanship for spectators at Wilson School District athletic events outline how you can contribute to making these contests a positive experience for all persons in attendance:

- Learn the rules of the sport so that you can understand and appreciate the action that takes place.
- Treat visiting players, coaches, cheerleaders, and fans with courtesy.
- Accept that athletics are a learning experience for the participants and value the athletes' efforts.
- Respect the integrity and judgment of officials.
- Cheer for your team, not against your opponent.
- Show concern for an injured player, regardless of the team.

- Do not attend events under the influence of any controlled substances (alcohol, drugs, tobacco, etc.) that will alter your thoughts and reactions to the situations of the contest.
- Adhere to the facility rules (see below).

### **Guidelines for Adhering to Facility Rules**

The following behaviors are unacceptable by spectators at Wilson School District athletic events:

- Cheers/chants/songs/signs/banners and gestures which are obscene, taunting, disrespectful, or derogatory.
- Displays of anger or profanity that draw attention away from the contest.
- Throwing any object within the stands or onto the playing surface.
- Standing during play in any area other than the identified student section of the bleachers (no standing on the court during play).
- Not complying with officials' decisions regarding the use of artificial noise makers and sounds meant to distract players at key times in the contest.
- Bringing food or drink into the gym.
- The use of "silly string," confetti, or like products in the gym.
- The use of alcohol, drugs, and/or tobacco products on school district property.

If these behaviors are observed, Wilson School District Event Management Staff will request that the behavior be stopped immediately. Failure to comply with this request may result in the individual's removal from the venue and suspension from attendance at future school-sponsored events.

**Appendix A**

**FINANCIAL REVIEW STATEMENT**

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(Name of Organization)

Select one of the following financial review statements:

\_\_\_\_\_ The financial receipts and disbursements of the organization for the fiscal year ended \_\_\_\_\_ have been reviewed and **no** material exceptions identified. The financial records and reports appear to be reasonably stated.

\_\_\_\_\_ The financial receipts and disbursements of the organization for the fiscal year ended \_\_\_\_\_ have been reviewed and **material exceptions identified**. The financial records and reports **do not appear** to be reasonably stated. Significant adjustments should be made to this year's financial reports. A detailed listing of identified financial accounting and reporting inconsistencies is attached.

\_\_\_\_\_  
Signature of Reviewer

Date\_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewer

Date\_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewer

Date\_\_\_\_\_