

Pine-Richland Unified Booster Organization
Policy # 2 –Member Requirements

REQUIREMENTS TO REMAIN A MEMBER OF PRUBO

Congratulations! Now that your group is a non-profit, what does that mean and what do we need to do to maintain our non-profit status?

It took each group a lot of time and effort to prepare to become a non-profit entity. Maintaining your non-profit status will also require effort on your part as a member group. Below, you will find information to help each member group maintain their good standing under Pine-Richland Unified Booster Organization (PRUBO), a timeline for treasurers and the process for the potential PRUBO removal/reinstatement.

It is important for each group to understand that PRUBO holds the non-profit status. Each member group, in good standing, will receive the recognition as a non-profit under PRUBO. Because of this distinction, if one group does something to jeopardize their non-profit status, it has the potential to jeopardize all of the member groups within PRUBO. Each member group will need to maintain tight controls on documentation control and reporting.

In order to maintain your newly formed non-profit status, your group must perform the following each year by the stated time-line.

- a. Each member group must file taxes each year by November 15th and submit a copy to the PRUBO Treasurer, PR High School Athletic Office, 700 Warrendale Rd, Gibsonia, PA 15044.
- b. Maintain your non-profit approved bylaws. Any changes your group wishes to make to the bylaws, must be presented to PRUBO prior to a vote to ensure there are no implications to the spirit of a non-profit organization and the IRS guidelines.
- c. Maintain appropriate board level controls and financial tracking records.
- d. Complete your financial Audit by September 15th of each year.
- e. Send required documents as required by PRSD Board Policy 915 to the Athletic office (sports boosters) or HS Principal (activity) by the required date (date posted within Policy 915 guidelines).
- f. File appropriate IRS Form 1099 for any contractors (coaches, trainers, etc.) that your group paid directly, \$599 or more, by January of each year. *These run on a yearly calendar, not a fiscal year calendar.*
- g. Follow appropriate IRS regulations regarding non-profits.

**Pine-Richland Unified Booster Organization
Policy # 2 –Member Requirements**

Calendar for Treasurer

August/September of each Year	Oversee a financial audit by an independent CPA or 3-5 members of your group, not on your board or related to a member of your board. Submit audit report to the PRUBO Treasurer
September of each Year	Per PRSD Policy 915, the Treasurer will be responsible for submitting all necessary documents to the Athletic Director or HS Principal. Necessary documents include: Updated Bylaws, Proposed Budget for new fiscal year, list of officers, Information on FDIC Insured bank, copy of past fiscal year audit report.
PRUBO Information Filing each Fall.	The Treasurer will be required to submit the following to the PRUBO Secretary: updated Bylaws with amendments, copy of tax filing, list of current officers
November 15th of each Year	Taxes must be filed using 990 N postcard (under \$50 k gross receipts); 990-EZ form (under \$200k in gross receipts and less than \$500k in assets; 990 form if over \$200K in gross receipts
January of each Year	File and mail any 1099 forms to any individual paid by your organization more than \$599 in a CALENDAR year, not a fiscal year

It is important for each member group to understand that their actions or in-actions can affect all other groups under PRUBO's non-profit status.

If a member group fails to meet necessary requirements and/or controls which the PRUBO board deems violate IRS regulations, the following steps will occur:

1. Member group will be notified of a violation in writing by the PRUBO board and given 30 days to respond and or correct the issue.
2. If compliance is not made within that time frame, to the satisfaction of the PRUBO board, a hearing will be scheduled within 14 days. Representatives of the member group board will be given an opportunity to explain and set a plan to correct the issue. During the hearing, the PRUBO board will determine whether to extend time to the group to allow the corrections to be implemented or determine whether removal from the PRUBO group is warranted.
3. If PRUBO determines that the removal of the non-profit status is warranted at that time, the IRS will be notified.

If a member group's non-profit status is revoked, they can reapply for non-profit status after three years. In order to qualify for the reinstatement, the member group must continue to meet all IRS non-profit regulations (tax filings, audits and all other requirements outlined within their IRS approved bylaws) during the suspension time frame.