

Buffalo Youth Lacrosse Board Meeting  
Sunday, 2015, July 19th  
7:00pm at the Buffalo Civic Center  
Agenda/Minutes

Present: Jen Huebner, Scott Stumpfl, Mark Peterson, Jo Tornell, Craig Moseley, Chris Kalis, Troy Huebner. Michelle Erickson

**President's Report (Stumpfl)**

Hall of Fame Plaques

- wants to set up wordage
- once completed submit to paper

High school Lacrosse

- **NOW** funded by the high school

All Star Sports

- billed for 6500.00
- will pay for balls
- will concur with Mark with All Star about Uniform issues/discount

**VP's Report (Moseley)**

Shooting Shirts

- Would like to put a design together for next year
- Levels could wear during warm ups/under gear

Hockey Program w/ Buffalo LAX Club pic

- changes need to be made by Oct if any
- Craig will talk with Tony to see about changes
  - wording
  - pic layout

**Secretary's Report (Huebner)**

Minutes

- none available due to June meeting being cancelled

Feedback from Pictures

- Wrong Logo used

## Treasurer's Report (Moran)

Bank Balance: 33585.15

Outstanding Payables:

Deposit:

### 501C Status-(Scott spoke on behalf of Ann)

- Agreed that we need to obtain a CPA
- Insurance Supplement
  - ? would that suffice as the US Lacrosse coverage
- Software purchase
  - needing to look into iCloud back up before purchase
  - ? laptop/tablet purchase by Board for current/future Treasurers use
- Some Board Members did not receive the email regarding 501C
- with Board members absent **WE MUST** acknowledge continued discussion at August meeting
  - 501c
  - purchasing Software
  - computer

### Refund Forms

- must be filled out by everyone
- paper trail for tax purposes

### The Shed (practice Building)

- Invoices being email to wrong Board Member
- Asked ownership to redirect to correct address with invoices back to May
- looking into possible overpayment
- will advise ownership on payment moving forward

## Marketing Report (Open)

### Boys Report (Pedersen)

#### Parent Code of Conduct

- email to go out to the entire Club
- guidelines who can/can't speak out with in the Code of Conduct
- Chill Managers A MUST for ALL games

#### Score Table Workers

- No Interaction with Players, Coaches, or Refs
- Refs are the exception in regards to the TIME
- table workers MUST stay neutral

Bylaws (tabled)

### **Girls Report (Weindhandl)**

Summer Season Tourney

- dates July 31, Aug 1st & 2nd
- Lakeville location

### **Scheduling Report (Erickson)**

### **Coaches Report (Nuss)**

Background Check

- has a draft for next year
- good for 2 years
- Cost of 20.00

Verification of US Lacrosse memberships

- ALL coaches & players MUST obtain every year

### **Fundraising Report (Daniels)**

### **Volunteer Report (Tornell)**

Chill Warning Cards

- Jo to get cards made & laminated for 2016 year
- cards to reference what BYLC Code of Conduct outlines

### **Webmaster**

### **Registration Report (Kalis)**

Registration for 2016

- address @ August meeting
- MUST stick to guidelines/dates

## **Equipment Coordinator (Peterson)**

### Uniforms

- 1 girl, 1 boy uniform to Vision Embroidery to see what can be produced
- would like the to see for Sept meeting

### Collapsible Nets

- Agreed that (2) would be purchase for events

### Sub-committee to plan events

- Mark Peterson & Jo Tornell to head up
  - Buffalo Days Parade
  - Fishing Clinic
  - Open Streets

## **New Business**

## **Other Business**

### 501.c Status

GOOD NEWS – Tax ID was filed as a corporation so we do not have any personal liability. Getting the tax ID didn't trigger notice that we are active with the IRS. If we stayed our current size, good chance we would never get "caught". But if we pursued a mortgage, the bank would want to see our tax returns, etc and IRS would be notified.

1. Are we are looking for non-profit status vs. tax exempt status (no income tax vs. exempt from sales tax)?
2. Non-profit status considerations
  - a. Restrictions on ownership of facility which would include fields. If you don't own facility or provide equipment, it is a simpler process to apply for consideration of non-profit status
  - b. Decisions need to be made for long term plan of field ownership. If our goal is to purchase, than we need to start off filing under a different code.
  - c. Moving from one status to another, restarts the process (lengthy)

#### Scenario A:

Remain our current organization: Articles will need to be revised, with nothing portraying us as a booster organization and utilizing specific language. Purpose of our organization needs to include education, providing a community event that is otherwise not provided, healthy supportive team atmosphere to reduce juvenile delinquency, etc. Existing organization needs to provide 3 years financials; problematic records of checks written to individuals w/o invoices to back it up. Checks written to board members without verification etc. No accounting software in place.

Concern is that we do not have adequate records to provide financials for the past 3 years, which is what the IRS requires.

- 1) Have we given \$ to Boosters? Then we are considered a fund raiser outside our stated purpose
- 2) If we have paid anyone or any entity \$600 or more in a calendar year, we are required to issue a 1099 to that person and file that with a 1096 with the IRS. In 2014 we paid Tia Marr \$900.
- 3) Is it problematic that Board member's kids do not pay registration? Clause within 501.c pertaining to benefits received by Directors and officials of the organization. Technically we are being paid to be on the Board because of this and would need to be reporting this when we file (application and yearly).
- 4) If we hosted a tourney and sold t-shirts or concessions, it would be reported as income not related to our purpose. Doesn't matter that income generated goes into the club; it is monies that are taxed.
- 5) If we are doing a fund raiser (i.e. Cherry Berry) as long as we have not said we are a non-profit, we are fine and if they are writing it off a donation to us, they are in violation.

Advertising (i.e. field signs that we discussed) is non-related business which has to be reported separately. Are we an organization providing advertising opportunities vs. sport opportunity for kids?

- 6) Our own prior fundraising efforts (i.e. business cards) could have been something we needed to pay taxes on. There is a difference between registration fees which is directly put towards a child playing vs. card sales – question arises what is being done with that money.

#### Scenario B:

We dissolve BYLC and become BYLA. Within our current bylaws, we have a dissolution clause, which includes a plan of where money within the organization ends up. For example: "...dedicated \$ for youth lacrosse and any funds left would be donated to another youth lacrosse group." Our \$ could go from BYLC to BYLA which would make us a brand new organization starting over, new accounting system in place, etc. Should we decide on this option, it would behoove us to hire an attorney to advise on the dissolution part of bylaws. Concern over amending ours now to include it, dissolving and then creating a new organization with all the same people and just transferring the \$ (like nothing ever happen) = IRS trigger?!!!

This is not something that is going to happen within this calendar year. We need to have answers to above issues before starting the process. Once we apply, it is probable the IRS will go back and look up our past tax filings. Since we haven't filed any taxes nor have non-profit status, they could question why .... Worst case scenario is \$ in bank having to go towards penalties, etc.

I have consulted with two accountants as well as two individuals who were part of the process of filing for 501.c status for their organization. All were in complete agreement that we need to hire a CPA with non-profit experience. I have the financial books dating to 2011 but as we know from our budgeting meeting, the information is scattered and inconsistent. I can only create financial records with certainty from when I took over the treasurer position in February. I downloaded a 30 day trial of QuickBooks and this would suffice for recording keeping going forward (from February). The monthly fee is under \$30 and I would like to board to approve this expense. Other option is to not proceed with software at this time and utilize a program recommended by the CPA retained.

#### **Banking Account**

1. Our current balance is \$33,558.15; no pending expenses
2. I am not receiving invoices but then being asked if I have paid an expense. What can we do so that I am the recipient of our bills?
3. I had a request from Joe P. asking if I have paid \$2000 to Homegrown. I have not. Please email the invoice to me and I will get a check out. I paid Homegrown \$5030 in May for summer registration fees only.

4. I am having some issues with The Shed. They are sending invoices to Michelle, which are forwarded to me (and I send a check because they cannot be reached via phone) and they are also automatically billing our credit card some of the time. I have asked Ann (owner) to email me all invoices from May forward so I can make sure we haven't overpaid and will advise her on how we will manage payment going forward.
5. In response to the inquiry as to whether or not parents should fill out refund requests if they did not receive a jersey, YES. I have to have this for record keeping purposes and I need their address to send the check out.

### **Miscellaneous**

1. I received Kristy Stendahl's jersey so that should be marked as returned
2. Jo Tornell needs to pass on the refund request for Russell Stuhr to Scott and I will issue a check.
3. Refund request needed from Brian Lotthammer to issue the \$75 jersey refund.
4. Please give any checks for deposit to Scott and I will record and deposit asap.
5. Do we have liability insurance? As a Board we should have a supplemental policy to cover Board Members and Coaches. Concerns are player/coach/spectator injury and our liability, as well as any possible criminal behavior perpetrated by a coach towards a player. Could we be personally sued if something happened???
6. Scott had previously asked about restitution still owed to BYLC from past fraud case. MN Stat 611A.046 is 'Victim's Right to Request Probation Review Hearing' if an offender has failed to pay restitution as required in the restitution order. I would recommend this request be made to the prosecuting attorney if it is something the Board would like to pursue.

## Agenda July 19th, 2015

### **Jen**

1. Pictures-any feed back

### **Ann**

1. Purchase of Quicken Acct software
2. Tax-exemption status 501C status

### **Rick**

1. Surveys **(table)**
2. Background screenings draft
  - \$20.00 fee coverage good for 2yrs
3. Coaching requirements **(table)**
4. Verification of US LAX memberships for all coaches

### **Joe**

1. Sub committee for By Laws **(table)**
2. Chill managers-A MUST FOR EVERY GAME
3. Score Table Expectations
  - Absolutely NO interaction with Players, coaches, OR referee's
  - The only interaction with the referee's would be regarding the time
  - MUST remain a neutral party
4. Tournament reminder for July 25 & 26
  - All boys need to be registered thru Homegrown by Parents

### **Mark P**

1. Uniforms-New company **vs** Same company
2. Community Events for 2016
  - Open Streets
  - Buffalo Days Parade
  - Fishing Clinic (if non profit no fee required)
  - Sub committee to head up
  - get parent volunteer
  - purchase of collapsible nets for events

### **Scott**

1. Parent Conduct
2. Hall of Fame Plaques

**Mark W**

1. Girls registrations/Importance of reg/verification of US lax membership
2. MSSLAX Summer Tourney
3. Parent feedback other than uniforms
4. ?end of year party (mid August?)