



## DESERT VISTA HIGH SCHOOL THUNDER BOARD

### PB-04 POLICY BULLETIN

Title	<b>Policy regarding incentives to booster club membership</b>
Date Issued	Feb 9, 2015
Policy Bulletin #	PB-04
Background Information	<ul style="list-style-type: none"> <li>• A few Booster Clubs have been using incentives to encourage members to join the club or to donate at a higher level, such as providing “free” tickets to the annual banquet if the member pays a higher club fee.</li> <li>• This incentive practice has raised concerns regarding proper accounting of donations, especially when tax credit funds are donated and used as a partial or full offset for the booster club fees (consistent with previous Policy Bulletin 2014C issued November 2014).</li> <li>• Participation in annual or end-of-season celebration banquets or gatherings are to be open to all student participants. They are not limited to only those students whose parents have paid Booster Club fees. If parents and other guests or attendees are invited to such functions, they are expected to pay for their own meal.</li> <li>• Limitations on incentive gifts are not intended to limit the free distribution of items that promote the team or club and benefit the entire program, such as bumper stickers, decals, pins or similar marketing materials.</li> <li>• This policy is being issued in an effort to stay consistent with IRS regulations and Arizona state law. It is also intended to minimize the burden on booster club treasurers and keep the annual Thunder Board Association tax return as simple as possible.</li> <li>• If Booster Clubs desire to utilize reasonable incentives related to corporate sponsors (where tax credit funds are not involved), the value of such items must be properly documented on receipts as a benefit back to the donor. Contact the Thunder Board Treasurer for guidance on proper reporting.</li> </ul>
Policy Statement	<p><b>Booster Clubs are not allowed to provide incentive gifts or anything of substantial value (greater than \$10) to adult Booster Club members in exchange for payment of Booster Club dues or program fees. This includes “free” banquet tickets, spirit wear, etc. If desired, Booster Clubs are allowed to give away items of nominal value that promote the team or club and benefit the overall program, such as bumper stickers, decals, pins or similar marketing materials.</b></p>
Date of expiration	None
Known exceptions (if any)	This policy bulletin is effective immediately. However, programs that are already mid-season may opt to delay implementation until next season.
Authorized by	2014-15 Thunder Board Officers
Thunder Board Contact	Send all questions via email to: <a href="mailto:dvhsthunderboard@gmail.com">dvhsthunderboard@gmail.com</a>