



The New Club Administrator

What You Need to Know to Keep
Your Club On Track



Welcome

- The New Club Administrator
 - What You Need to Know to Keep Your Club on Track

- Presented by:
 - Brian Scott, Member Services Coordinator



What is NOT Covered

- Club Formation
- Registration Details
- Tax Filing Details
- Accounting Details
- Hiring Coaches and Staff



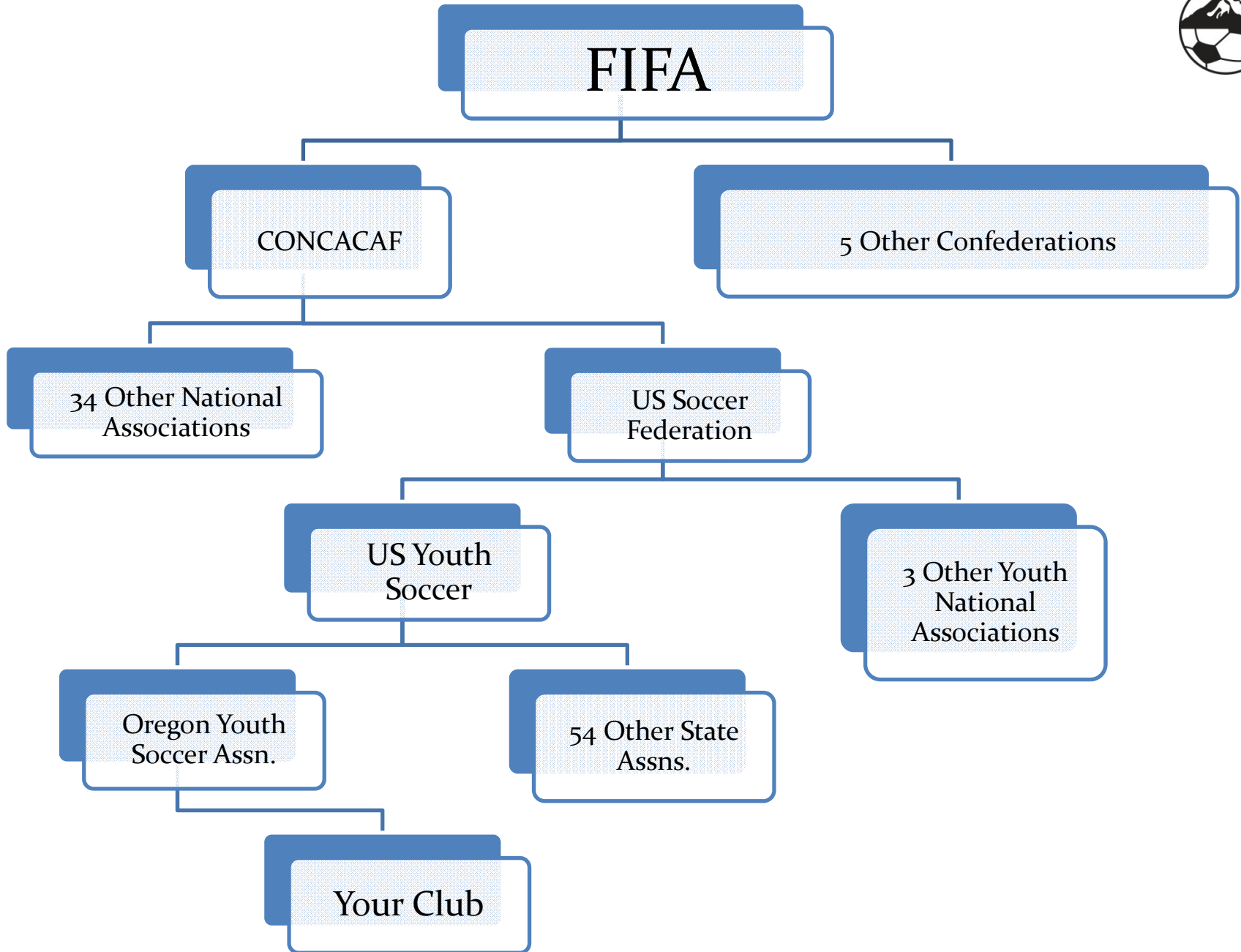
What IS Covered

- Orientation
 - Where does your club fit in?
- Corporate Obligations
 - Compliance with government requirements
- Membership Obligations
 - Compliance with soccer requirements
- Business Management
 - Running the business



Orientation

- Hierarchy
- What Rules affect clubs
- Business Status
- Terminology
- Calendar





What Rules Affect Clubs

- Business Rules
- Membership Rules
- Soccer Rules



Business Rules

- Oregon Law
 - Corporation requirements
 - Department of Justice requirements
- Federal Law
 - Tax exempt status
 - Tax returns



Membership Rules

- Club Registration
- Participant Registration
- Specific Competitions
- Discipline and Dispute Resolution
- Risk Management
- Hearings and Appeals

Soccer Rules



- FIFA - Laws of the Game
- USSF
 - Registration and membership
 - Coaching education standards and certification
 - Referee training, certification
 - Appeals from member actions
- US Youth Soccer
 - Seasonal Year
 - Registration and player eligibility
 - Risk Management



Business Status

- Clubs are Businesses
 - Provide a service
 - Charge a fee for the service
- Primary difference is Non-profit status



Common Youth Soccer Terms

- Competitive (Classic) team
- Competitive League
- Recreational Team
- Select Team
- League
- Seasonal Year
- U-nn (*e.g.*, U-10)
- Sponsored League or Tournament
- Sanctioned League or Tournament



Calendar

- Soccer Calendar
 - OYSA
 - USYS
- Club Calendar
 - Club Governance
 - Club Planning
- Government Calendar
 - Required Reports



Soccer Calendar

- Jan – OYSA AGM
 - HS Leagues start
- Feb – Spring League
 - USYS Workshops
- April – State Cup & President's Cup
- May – Fall tryouts
- June – Club Registration
 - Regionals
 - D License
- Aug – HS tryouts
 - Qualifying Tournament
 - Recreational Practice
- Sept. – Seasonal year starts 9/1
 - Fall play starts
- Oct. – Fall leagues end
- Nov. – President's Cup



Club Calendar

- Fiscal Year
 - Corporate renewal
 - Department of Justice reports
 - Tax returns
- Meetings
 - AGM
 - Board Meetings
 - Membership Meetings
- Budgeting
- Planning
 - Registration
 - Seasons
- Coach Education
- Registration
- League Play



Government Calendar

- Corporate renewal on anniversary of incorporation
- Employment tax returns (if required) in February
- Tax returns 4 ½ months after end of fiscal year
- Department of Justice report same due date as tax return



Corporate Obligations

- Registration
- Reporting
- Record Keeping



Corporate Obligations Registration

- Corporation Division
 - Articles of Incorporation
- Oregon Department of Justice
 - Public Charity Registration
- Internal Revenue Service
 - Application for Tax Exemption



Corporation Division

- Registration with Corporation Division
 - Creates the Corporation
 - Sets the date for renewal
 - Find corporate status at
http://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login

HOME

OREGON SECRETARY OF STATE

Corporation Division

business information center **business name search** oregon business guide

referral list business registry/renewal forms/fees notary public

uniform commercial code uniform commercial code search documents & data services

Business Name Search

Search for a Business Name in the Business Registry Database

Key all or part of a business name, or a registry number.

Business Name

or

Registry Number

[Search Help](#)

[Other Government Databases](#)

Associated Business Search

[By Business](#)

[By Individual](#)

Search Methods (More restrictive to Less restrictive):

- [Business Name Availability Check](#). Very restrictive. Positional. Only (As keyed).
- Exact words in exact word order. (Only. As keyed) Fastest.
- Exact words in exact word order. (Followed by anything else)
- Exact words in any word order.
- Sound-alike words in exact word order. Adds sound-alike style
- Search for **Active** and **Inactive** businesses.
- Search for **Active** businesses only.
- Search for **Inactive** businesses only.

Type	PRE	PRESIDENT				Resign Date	
Name	ELLEN		DEROCHER				
Addr 1	PO BOX 1335						
Addr 2							
CSZ	CORVALLIS	OR	97339		Country	UNITED STATES OF AMERICA	

Type	SEC	SECRETARY				Resign Date	
Name	BLAKE		LEAMY				
Addr 1	408 SW MONROE STE L-161						
Addr 2							
CSZ	CORVALLIS	OR	97333		Country	UNITED STATES OF AMERICA	

[New Search](#) [Printer Friendly](#) **Name History**

Business Entity Name	Name Type	Name Status	Start Date	End Date
CORVALLIS UNITED SOCCER CLUB	EN	CUR	06-25-2009	
CORVALLIS FUTBOL ACADEMY	EN	PRE	12-19-2008	06-25-2009
FUTBOL	EN	PRE	09-16-2008	12-19-2008
CORVALLIS FOOTBALL ACADEMY, INC.	EN	PRE	02-10-2006	09-16-2008

Please [read](#) before ordering [Copies](#).

[New Search](#) [Printer Friendly](#) **Summary History**

Image Date	Action	Transaction Date	Effective Date	Status	Name/Agent Change	Dissolved By
07-06-2009	AMENDMENT TO ANNUAL REPORT	07-06-2009		FI		
06-25-2009	ARTICLES OF AMENDMENT	06-25-2009		FI	Name	
06-12-2009	CHANGE OF REGISTERED AGENT/ADDRESS	06-12-2009		FI	Agent	
02-10-2009	ANNUAL REPORT	02-10-2009		FI		
12-19-2008	ARTICLES OF AMENDMENT	12-19-2008		FI	Name	
09-16-2008	ARTICLES OF AMENDMENT	09-16-2008		FI	Name	
01-31-2008	ANNUAL REPORT	01-31-2008		FI		



Department of Justice

- Registration with the Oregon Department of Justice
 - Charitable Corporation with assets and or income is required to register with DOJ [ORS 128.660]
 - Forms are on DOJ Website at <http://www.doj.state.or.us/charigroup/howtoreg.shtml>



Search the Charities Database

The information in this database relates primarily to Oregon charities registered with the Department. For more comprehensive information on charities/foundations headquartered elsewhere, please refer to www.guidestar.org. In addition, please note that religious and mutual benefit corporations are not required to register and may not be listed here.

There are 14,826 charitable organizations in the database - [download the zip file](#) (1.67 MB)

You will be able to examine the results of your search on-line and download extensive information concerning any of the organizations you select.

To refine your search, enter information in the appropriate areas. Leaving an area blank will match all possible information for that area.

Name of Charity:
Full or partial names accepted.

City:

Zip:
Example: 88310 97200:97299
99990:99999

IRS Exemption Type:
Example: 3 = 501(c)(3),
4 = 501(c)(4), etc.

Purpose of Charity:

State:
(Multiple Selections OK)
 Oklahoma
 Oregon
 Pennsylvania
 Rhode Island
 South Carolina

Enter zip codes separated by spaces.
Ranges of zip codes joined by colons
may also be specified.

Enter key words separated by spaces



Charities Database Search Results

Eastwind Soccer Club

Registration: 27179

PO Box 1154

IRS Code: 501(c)(3)

Boring OR 97009

EIN: 931238667

Phone: (503) 658 - 8417

Most Recent Reporting Period:

From: Jan 1, 2008 to: Dec 31, 2008

Category 321: Boys' Club, Little League, etc.

Purpose: Eastwind Soccer promotes and supports youth soccer through the sponsorship of training camps and programs, safety clinics and scholarships.

Total Revenue:	\$25824.00
Program Service Expense:	0
Management Expense:	0
Fund Raising Expense:	0
Total Assets:	\$7966.00

Current Campaign:

Gaming Info:



Internal Revenue Service

- Obtain Tax Exempt Status from IRS
- File Application
- Value of Exempt Status
 - No tax on income
 - Donors can deduct contribution
 - Eligible for grants
 - Eligible to use gaming (Bingo or raffle) for fund-raising



Internal Revenue Service

- Is Your Club Tax Exempt?
 - Check through IRS Publication 78
 - Cumulative text version is available for download at <http://www.irs.gov/charities/article/0,,id=96136,00.html>
 - Electronic version is available online at <http://www.irs.gov/app/pub-78/>



IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [Newsroom](#)
- [Taxpayer Advocate Service](#)
- [Where To File](#)

Search for Charities, Online Version of Publication 78

Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*, is a list of organizations eligible to receive tax-deductible charitable contributions. This online version is offered to help you conduct a more efficient search of these organizations.

Organization

Name At least one of the words
 All of the words

Location

City State Country

Deductibility Code

Deductibility Code

Additional resources and information are available on the [Publication 78 Help Page](#).



Search for Charities, Online Version of Publication 78 Search Results

Organization

Name

- At least one of the words
 All of the words

Location

City

State

Country

Deductibility Code

Deductibility Code

[Begin New Search](#)

[Search Tips](#)

Show « Prev | 1-1 | Next »

[Name](#) ▲

Eastwind Soccer Club

[City](#)

Boring

[State](#)

OR

[Country](#)

USA

[Code](#)

-

« Prev | 1-1 | Next »



Internal Revenue Service

- Filing for Tax Exempt Status
 - Soccer clubs use Form 1023
 - Filing is due by 15 months after formation (for recognition from date of formation)
 - Can be extended by 12 months
 - Missed deadline will leave recognition from date of filing
 - Fees are
 - \$400 if gross receipts are normally < \$10,000 per year
 - \$200 if the Cyber Assistant is used to file form 1023
 - \$850 if gross receipts are normally > \$10,000 per year



Corporate Obligations Reporting

- Corporation Division
- Department of Justice
- Tax Returns
- Members



Corporation Division

- Annual Report
 - Due on anniversary of incorporation
 - Report form is mailed to address of record
 - Report includes
 - Fee
 - Registered Agent
 - President
 - Secretary



Department of Justice

- Annual report is required by ORS 128.670
- Use Form CT-12
- Due 4 months and 15 days after end of fiscal year
- Include amendments to Articles and Bylaws
- Fee is required based on both revenue and assets



Tax Returns

- Exempt Organizations must file a return with IRS
 - Which form depends on gross receipts
 - New Form 990-N (E Postcard)
 - In 2008 and 2009 - \$25,000 or less
 - 2010 and after - \$50,000 or less
 - Form 990
 - 2008 > \$1 million
 - 2009 > \$500,000
 - 2010 > \$250,000
 - Form 990-EZ for receipts greater than for 990-N and not required to file full Form 990
 - There is NO Oregon return form



Tax Returns

- Non Exempt organizations
 - File business tax returns
 - Corporations file forms 1120 for IRS and 20 for Oregon
 - Unincorporated association will typically be treated as a partnership, and will file 1065 for IRS and 65 for Oregon



Tax Returns

- All organizations, regardless of Exempt status must file Employment tax returns (if there are employees)
- All organizations file 1099, for contractors who carry out business of organization
- Income tax returns are based on fiscal year
- Employment returns are based on calendar year



Members

- Nonprofit corporation with members must hold at least one meeting each year
 - President or designee must report to members on corporate activities and finances [*ORS 65.201*]
 - Other issues may be included
 - Elect officers and directors
 - Consider amendments to Articles and bylaws



Corporate Obligations Record Keeping

- Purposes
 - Business and Financial Records
 - Corporate Governance Records
 - OYSA Membership Records
- Responsibility
- Maintenance methods



Business & Financial Records

- Business Basics
 - Income & Expense
 - Accounts receivable
 - Accounts payable
 - Investments of excess assets
 - Cash or Accrual accounting



Corporate Governance

- Tracking information for the corporation
 - Tracking voting members
 - Who has the right to vote for the Board
 - Contact information for notice of meetings/events
 - Corporate Documents
 - Articles of Incorporation
 - Bylaws
 - Policies
 - Tax exempt notice
 - Tax returns
 - Government reports
 - Meetings
 - Minutes
 - Board Decisions



OYSA Membership Records

- Member clubs must account to OYSA for
 - Board and officer names and contact information
 - Registered players
 - Registered adults
 - Team assignments for players and adults
 - Team entry into events



Who Keeps Records

- Secretary is responsible under Oregon law to maintain corporate books and records
- Treasurer is generally responsible to maintain financial records and provide required reports
- Registrar is generally responsible for maintaining OYSA membership records
- Paid administrator may provide all or some of the recordkeeping under officer supervision



Recordkeeping Requirements

- Business Records
- Corporate Governance Records
- Personnel Records
- OYSA Membership Records



Business Records

- Maintain in both electronic and printed formats
 - Bank Records
 - Receipts
 - Deposits
 - Payments
 - Deferred Payment (Credit) Agreements
 - Payment records
 - Tax Returns
 - Financial Reports
 - Budget Reports
 - Inventories



Corporate Governance Records

- Maintain in both electronic and printed formats
 - Articles of Incorporation
 - Any amendments to Articles
 - Bylaws
 - Any amendments to Bylaws
 - Corporation Division Filing and Reports
 - DOJ Filing and Reports
 - Include full copy of everything submitted
 - Board Meeting documents
 - Agendas
 - Minutes
 - Resolutions
 - Conflict of Interest Documentation



Personnel Records

- Maintain in both electronic and printed formats
 - Job postings
 - Job descriptions
 - Employment agreements
 - Any employee supervisory actions
 - Performance reviews
 - I-9 forms
 - W-4 forms
 - W-2 forms
 - Employment tax returns



OYSA Membership Records

- Registration records for OYSA
 - Online on ADG servers
 - Secured by login ID and password
 - Available from any internet connected PC
 - Reports may be printed and maintained
 - Data can be collected in or copied to other software for club management



OYSA Membership Obligations

- Registration
- Information Maintenance
- Participation



Registration

- Club registration
 - Membership renewal application by June 1
- Adult registration
 - Once each seasonal year submit application
 - First application in a seasonal year triggers a background check
- Player registration



Information Maintenance

- Club Changes
 - Provide copies of changes in Articles and Bylaws
- Board List
 - Keep current in Affinity
 - Advise of changes in officers
- Coach/Admin account information
 - Keep up to date with changes of address, phone, and email
- Notification of Incidents
 - Disciplinary matter involving referees
 - Incidents involving insurance claims



Participation

- Attend AGM
- Provide participating members to Advisory Committees
- Recommend policy directions to OYSA Board
- Have coaches attend coaching education classes
- Have registrars get training on OYSA software
- Arrange for player training by OYSA coaches
- Enter teams in OYSA sponsored leagues and tournaments
- Obtain sanctioning for your hosted leagues and tournaments
- Enter teams in OYSA sanctioned leagues and tournaments



Business Management

- Finance
- Operations
- Facilities
- Assets
- Personnel
- Development



Finance

- Budgeting
- Financial Controls
 - Handling Funds
 - Tracking money
 - Credit
 - Refunds
- Accounts
- Software



Operations

- Obtain and manage facilities
 - Office
 - Fields
- Arrange for equipment and uniforms
- Team formation
- Train coaches
- Train players
- Provide playing opportunities



Facilities

- Office
 - Specific point of contact
 - Continuity in address
 - Work location
 - Meeting space
 - Alternatives
- Office Equipment
- Fields
 - Practices
 - Games



Equipment and Uniforms

- Equipment
 - What do you need?
 - What will the club own?
 - Storage
 - Distribution
 - Management
- Uniforms
 - Club or player?
 - Replacements
 - Suppliers



Personnel

- Volunteers
 - Locating
 - Training
 - Supervising
- Paid Staff
 - Employees
 - Training
 - Supervising
 - Independent Contractors
 - Referees
 - Coaches?



Team Formation

- Club needs a policy
 - Guidance for registrar
 - Protection in disputes
- Tryouts
- Reasonable basis for recreational teams
- Academy options



Coach Training

- OYSA Options
 - Variety of courses in Coaching Clinic Manual
 - License track courses
 - USSF E, D, *etc.*, through OYSA
 - Youth License through USYS
 - Youth Modules
 - State only courses through OYSA
 - Custom courses
- Contracted training
- Club provided training



Training Players

- Starts with Coaches
- Practices
- Individual training – “homework”
- Friendly matches
- Soccer in Streets – “drop in” training
- Futsal
- Indoor soccer
- League play
- Tournaments



Playing Opportunities

- Joining a league
- Hosting a league
 - Sanctioning
 - Risk issues
 - Tracking membership status of participants
- Tournaments
- Other playing options



Development

- Communications
- Marketing
- Fundraising
- Growth



Communications and Marketing

- How to get the word out
- Advertising
- Websites
- E-mail
- Newsletters
- Flyers
- Brochures
- Word of mouth