



Deer Valley Unified School District

# Booster/Parent Club Guidelines 2024-2025

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## **Introduction:**

The purpose of this document is to prescribe best practices that are recommended by the Deer Valley Unified School District (DVUSD) pertaining to the organization of booster clubs or parent groups operating for K-12 schools. Booster clubs or parent groups/organizations will be referred to as “groups”.

The information provided in this document is meant to serve as a guideline for the groups, operating to support student programs and/or activities of the students and teachers at the schools of DVUSD.

- The Booster/Parent Club guidelines developed by DVUSD will be reviewed on an annual basis and revised as necessary.
- The Assistant Principal over Student Activities is available to meet with groups during the school year.
- General information meetings may be held during the year to discuss and distribute information pertaining to changes in the guidelines.

## **Disclaimer Statement**

**Groups should consider consulting a legal or tax professional with any potential issues or questions.**

## **General Information:**

### **Group Support**

DVUSD acknowledges that some of the strongest school support comes from groups such as PTOs, PTAs, PTO's, Booster Clubs and other organizations. These groups provide the opportunity for not only the parents, family members and friends of our students, but also other concerned community members to participate in the activities and events of our schools. We recognize that these groups are an important part of the success of the interscholastic and extracurricular programs in DVUSD. We believe that having close communication between groups and DVUSD will ensure that the goals of our District are achieved.

DVUSD supports and encourages the formation of these groups with the hope that they will continue to contribute to the success of DVUSD.

DVUSD recognizes that these groups are separate legal entities from the schools and District. The groups are free to organize for such purposes and to pursue such activities that are deemed most desirable and appropriate to its membership. DVUSD finds that these groups strive to work in cooperation with the school and District for the benefit of all.

### **Roles**

DVUSD recognize that most groups have been or may be created to promote a specific sport, fine art or cause. These groups consist of parents (or other student family members and friends) and community persons dedicated to:

- supporting, encouraging and advancing the interscholastic and extracurricular programs and related activities of the District, thereby cultivating clean wholesome school spirit, promoting good sportsmanship and developing high ideals of character;

- promoting projects that improve facilities and equipment provide tools or supplies and other items necessary to provide adequate interscholastic and extracurricular programs for the school district.

These groups should not seek to influence or direct the technical activities or policies of the school administration or of the school officials who are charged with the responsibility of conducting the interscholastic and extracurricular programs of the District.

### **Relationship with Coach/Teacher/Sponsors**

The District encourages coaches, teachers, and student sponsors to take advantage of every opportunity to work with these groups. The strength of these groups is often determined by the participation and ability of the coach, teacher or student sponsor to become more involved in assisting the members of the group. Coaches, teachers, and student sponsors should communicate the needs of their particular program with the group. This partnership/relationship teaches the students how to be successful in the classroom, on the field/court/stage and in life.

### **Relationship with Administration**

DVUSD recommends that the administration of each school understand and is knowledgeable of the rules and procedures of the groups, just as the groups need to adhere to any administrative, District, local and/or state policy and regulations. .

The administration should be used as a tool to help foster the development of the groups, coaches, teachers, and student sponsors and the programs. Building administrators and athletic directors are a good source of information for parents, coaches, teachers, and student sponsors when they are considering starting a group.

### **Framework:**

DVUSD finds that most organizations and companies today clearly define their strategic framework. This is a best practice and each group should consider establishing and defining a strategic framework for success. This framework should consist of things such as:

#### **Mission Statement**

A Mission Statement is a precise description of what the group does and describes the business of the group. This is a definition of “why” the group exists.

#### **Vision Statement**

A vision statement what the group wants to become and resonates with all members of the group and helps them feel proud, excited, and part of something much bigger than themselves. It gives shape and direction to the group’s future.

#### **Goals**

Goals should be set on a yearly basis by the group or individuals that represent the group as a whole (i.e. an executive level or parent advisory council). The goals should be communicated to the larger group.

#### **Values**

Values are traits or qualities that are considered to be worthwhile. They represent how the members behave with each other and with others in the school and community.

## **Group Formation:**

These groups are derived of volunteers and should consider the following points:

### **Structure**

For large groups, DVUSD recognizes that an “umbrella” type structure would provide the most benefit. This type of structure can provide a reduction of expense and effort. The “umbrella” type group should consist of an executive level or advisory committee and representatives from all member groups. The “umbrella” type group should meet on a regular and frequent basis to discuss upcoming events, distribution of communication, fundraising ideas and handling of situations.

When forming a new group the following needs to be considered:

A coach/teacher/parent would initiate a meeting involving coach/teacher/parents to express interest in developing a group.

- Group should receive input if needed from the athletic director and principal or assistant principal. At minimum, a written statement of intent to form must be given to the Athletic Director and/or administration.
- Group should meet with the “umbrella” group (if there is one) to express interest in developing the particular group.
- Liability insurance must be obtained and on file with the school district.
- A Board should be chosen for the group, recommended positions include:
  - President/Co-Presidents
  - Secretary
  - Treasurer (**DVUSD employees shall not be signers on any Booster Club bank accounts**)
- Group should establish bylaws or a charter.
- A report of the meeting should be given to the school administration and group members.
- Should an “umbrella” type group consist of member groups, then the “umbrella” type group should clearly define:
  - How member groups can join or leave the group
  - What is expected of each member group
  - What happens if a member group dissolves
  - Expected behavior of volunteers
  - Fiscal operations policies
  - Budgets
  - Group bylaws or charters
  - Process for keeping and reporting treasurer reports

- Process for keeping and distribution of meeting minutes

DVUSD also recommends that the group clearly communicates what is expected of each individual, every person contributes to the overall success of what is trying to be accomplished.

### **Incorporation and non-profit Status**

To provide a legal shield against certain liabilities that may pass through to the officers or members of the group, groups should consider incorporation. DVUSD strongly recommends that groups work with a tax advisor to determine the best status of the group.

Groups must contact the Arizona Corporation Commission to file the proper paperwork to become incorporated.

Articles of Incorporation and amendments are filed with the Arizona Corporation Commission and define the purpose of a group and how the group should conduct business.

Arizona Corporation Commission

<http://www.cc.state.az.us/>

### **Bylaws or Charters**

Bylaws further define the purpose of a group and how they conduct the day-to-day business of the group. Bylaws should be reviewed and revised as necessary. Bylaws would include such items as:

- How officers are elected
- How voting is accomplished
- How funds are raised and expended
- How often the group meets
- Process for keeping and reporting treasurer reports
- Process for keeping and distribution of meeting minutes

### **Communications:**

Good communication is the key to making any group function.

DVUSD recommends that groups consider these forms of communication to get information out quickly and efficiently.

### **Social Media**

Any and all social media accounts created by a booster shall remain open to the public and not marked as private.

## **Website**

If your group's website contains information about students (name, jersey number, position, picture, etc.) a signed consent form must be obtained from the student's parent/guardian to publish the information about the student.

It is a good idea to have your website reviewed by an attorney who specializes in website content.

## **Group Email**

Ask your members for email addresses as they join, this is a quick and cost effective way to communicate.

## **Flyers**

All flyers distributed by any group should be reviewed and have the approval from the school administration. If the group intends to send out flyers via the US Post Office, consider obtaining a bulk mail permit to reduce costs.

## **Financial Information:**

Each year, groups contribute thousands of dollars to schools, which contribute to the success of the department, school and District. The District and schools recognize the value that these groups can bring to each program.

DVUSD identifies several areas concerning financial information, reporting and appropriate bookkeeping that all groups should consider and be aware of.

## **Accounts**

Each group must obtain a separate bank account with a financial institution. Any accounts managed by the District shall not be shared or co-mingled with an outside organization. There are different accounts with the District that are managed in accordance with regulations defined by the Office of the Arizona Auditor General and the Uniform System of Financial Records. The purpose and use for some of these accounts are described below:

- Student Activity Account
- Group/Booster Club Account
- Tax Credit Account
- Gift and Donation Accounts

## **Student Activity Account**

The District is the fiscal agent for this account on behalf of the student clubs/organizations. All money received and spent must directly benefit the students that raised the money. Revenue is received through pre-approved authorized student club fund raising events and activities.

If a student club/organization participates in any capacity of a fundraising event by an outside group, a carwash or lunchtime food sales, etc., a predetermined percentage of the proceeds raised must be deposited into the Student Activity Account.

## **Group/Booster Club Account**

This is an external bank account that is established by the group at financial institution and is not identified as a District account. The Districts Employer Identification Number (EIN) cannot be used to open this bank account. The group should work with a tax advisor to determine the most appropriate manner of establishing this account.

If the group wishes to expend funds for DVUSD facility improvements, prior approval from the Athletic Director (AD), principal and the District facilities and Construction department is required. Expenditures to supplement building funding for team uniforms and supplies must receive prior approval from the AD and/or building Principal.

### **Tax Credit Account**

This account is managed by the school in accordance with the Arizona Department of Revenue Publication 707 School Tax Credits.

### **Arizona School Tax Credit**

Parents may take advantage of the Arizona State Tax Credit program when paying school-related fees. This enables the parent to take a direct credit on their state income tax equal to the amount of the fee(s). In addition, the tax credit can also be used as a fundraising tool. Taxpayers may contribute to a group and specify the direction of the funds, as well as qualifying for the income tax credit. The school bookstore can provide the necessary forms. Tax credit money that is paid above and beyond the incurred fees can be directed toward a particular program, or left for the general fund. The use of undesignated funds must be approved each year by school site councils and must be included in their minutes. The school bookstore can instruct on what types of things can and cannot be paid for with tax credits. A school PO must be issued in advance of any purchases.

**Note: To qualify for a tax credit, the payment must be made to the school. Payments to a booster/parent club do not qualify.**

### **Gifts and Donations Accounts**

This account is managed by the school in accordance with DVUSD student activity account/tax credit account/gifts and donations account guidelines.

Gifts and Donations can be both items of use or monetary gifts. A Gifts & Donations form is available from either the AD or the bookstore. The person making a monetary contribution may specify the program for which money may be used. The use of a donated item is left to the discretion of the school administration. Gifts & Donations funds can only be used via a district PO and issued in advance of any purchases. Booster Club donations to the school must be deposited in this account.



**Basic Financial Info re: Extracurricular Activities**

	<b>Student Activities Account</b>	<b>Gifts and Donations</b>	<b>Tax Credit</b>	<b>Group/Booster Clubs</b>
<b>Where does the money come from?</b>	Student led/involved fundraising	Public/parental donations (must be board approved)	Public/parental donations (\$200 per single and head of household, \$400 for married taxpayers)	Booster club member led/involved fundraising (if students are involved in the fundraising, a portion of the money must be deposited in the student activities account)
<b>Where is the money held?</b>	Bookstore/Register Clerk	Bookstore/ Register Clerk	Bookstore/Register Clerk	Booster Club account
<b>Who can spend the money?</b>	Student approved expenditure (recorded in club minutes)	Administration, Athletic Director, and Coaches/Sponsors	Administration, Athletic Director, and Coaches/Sponsors	Group/Booster Club with input from the Coach/Sponsor and the Administration
<b>How is the money accessed?</b>	Requisitioned through the PO process	Requisitioned through the PO process Administration, Athletic Director, and Coaches/Sponsors	Requisitioned through the PO process	Booster Club writes a check

*Table 3 – Accounts*

**Notes:**

- Information in the above table is intended to be used as a basic resource regarding fundraising and spending money for extra-curricular activities. In some cases, there are restrictions on the types of items that can be purchased from these various accounts. All purchases should be pre-approved. Please refer to your Principal and/or Bookstore Manager with specific questions regarding these issues.

## **Arizona Corporation Commission Annual Report**

At the end of the group-defined fiscal year, groups should know if they are required to file an Annual Report with the Arizona Corporation Commission.

## **Tax Returns – IRS and State of Arizona**

At the end of group-defined fiscal year, groups should know if they are required to file a report/form with the IRS and the State of Arizona. A completed copy of the IRS Form 990 shall be submitted to the Fiscal and Business Services Department at the Deer Valley Unified School District No. 97 District Office.

Groups should consider consulting with a legal professional and tax advisor prior to creating a group.

## **Reimbursement**

- The DVUSD Finance Department does not reimburse for purchases made without a pre-authorized District purchase order.

## **\*\*\*SPECIAL NOTE TO DVUSD EMPLOYEES:**

*As stated previously, DVUSD Coaches and Assistant Coaches or any employee shall not be a signer on any Booster Club bank accounts.*

## **Miscellaneous Best Practices:**

Here are some miscellaneous items DVUSD discovered might be beneficial to groups.

### **Copy Expenses**

Groups may use the Print Shop at DVUSD. Many groups have found that they have the best prices for making copies of flyers and forms. Please be advised that the turn-around time on orders depends on the workload.

### **Vendor Discounts**

Many local vendors will give your groups discounts.

## **DVUSD Requirements:**

### **Volunteer Handbook**

All volunteers are required to read and complete the Volunteer Application in the DVUSD Volunteer Handbook. Copies of the handbook are provided to each school.

### **Insurance**

All groups renting facilities on DVUSD school campuses are required to carry a \$1,000,000 insurance policy.

A Certificate of Insurance must be on file at DVUSD.

## Permits

Permits may be required to operate and use the concession stands on school campuses. User groups are required to contact the Maricopa County Health Department to obtain the correct permit. The permit must be on display.

## Facility Usage

DVUSD has guidelines in place for user groups to request usage of district facilities. These guidelines and forms can be obtained at each School.

## Facility Improvements

DVUSD has strict guidelines in place that all groups must follow prior to expending any funds for facility improvements. Groups should see their athletic director and/or principal to obtain these guidelines.

## Sample – Fiscal Operations Policy Statement

DVUSD found a best practice for groups when developing fiscal operating policies. The sample below is intended to provide guidelines.

This section will provide an overview of the financial operations. This policy was developed to offer general guidelines about financial controls and procedures for groups. Details for each policy and control are covered in separate sections within this handbook.

- The funds for the group will be kept at a financial institution that is secured by the Federal Deposit Insurance Corporation (FDIC).
- No member will be allowed to withdraw funds directly from the account. All funds expended must be issued via check.
- The volunteers responsible for the financial account(s) and reporting will never allow the checking account balance to drop below \$200.
- The group treasurer and at least two other executive board members will have signature authority of the account. It is recommended that these two be one of the Co-Presidents and the CFO.
- Checks for more than \$1,000 may require two signatures.
- All processed payments, bills, invoices and cash receipts will be properly recorded and appropriate backup paperwork will be maintained.
- The electronic account (i.e., using software such as Excel, Quicken, and QuickBooks) will be balanced each month to the statement from the bank.
- There will be no petty cash maintained by the organization.
- All income received by group must be deposited within five days into the account.
- The group treasurer will maintain copies of deposit receipts.

- The group treasurer will make copies of all checks issued and received.
- There will be no credit or debit cards issued for any of the group account(s).
- The group treasurer will review all invoices received prior to payment.
- The records of group will be open to inspection by members of group.
- Any copies of financial information requested will be produced at requestor's expense.
- The group treasurer will provide copies of all financial information to the CFO.
- All expense/reimbursement vouchers must be signed by a group Co-President.

**The above list is a sampling of guidelines that DVUSD finds viable.**

Campus Administrators, Accounting Clerks, Bookstore Managers and the Finance Department in the District Office are available resources while navigating this process.