



Booster/Parent Club Guidelines 2024-2025

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Introduction:

The purpose of this document is to prescribe best practices 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 for the students and teachers at the schools/DVUSD.

- x The Booster/Parent Club guidelines developed by DVUSD will be reviewed on an annual basis and revised as necessary
- x The Assistanesshe 8c(i)-2 (s)an4 (e)6g Tw 0.72 0 Td [(VUS)-cv-10 (c)4 (l651nd)-4 (as)-5 (n3af00

- x 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 ethical 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. The 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, local and/or state policy and regulations. .

The administration should be used as a tool to help foster the development of the 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. A best practice and each group should consider establishing and defining a strategic framework for success. The 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 interact with each other and with others in the school and community.

- o 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 being 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 their business of the group. Bylaws should be reviewed and revised as necessary. Bylaws would include such items as:

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

If the group wishes to expend funds for WUSD 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 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 7 School Tax Credits.

Arizona School Tax Credit

Parents may take advantage of the Arizona State Tax Credit program when paying school 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 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 WUSD 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 issued in advance of any purchases. Booster Club donations to the school must be deposited in this account.

Basic Financial Info re: Extracurricular Activities

	Student Activities Account	Gifts and Donations	Tax Credit	Group/Booster Clubs
[Redacted]	[Redacted]	[Redacted]	Public/parental donations (\$200 per single and head of household, \$400 for married taxpayers)	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

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

- x The DVUSD Finance Department does not reimburse for purchases made without an 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 turnaround 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. 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 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 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 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.

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

- x The group treasurer will make copies of all checks issued and received.