

GROUP, CLUB and PARENT ORGANIZATION
Guidelines



- 1. INTRODUCTION.....2**
 - 1.1. PURPOSE OF DOCUMENT2
 - 1.2. RECOMMENDATIONS2
 - 1.3. DISCLAIMER STATEMENT.....2
- 2. GENERAL STATEMENTS.....3**
 - 2.1. GROUP SUPPORT3
 - 2.2. ROLES3
 - 2.3. RELATIONSHIP WITH COACH/TEACHER/SPONSORS3
 - 2.4. RELATIONSHIP WITH ADMINISTRATION3
- 3. STRATEGIC FRAMEWORK.....4**
 - 3.1. MISSION STATEMENT.....4
 - 3.2. VISION STATEMENT4
 - 3.3. GOALS.....4
 - 3.4. VALUES.....4
- 4. GROUP FORMATION4**
 - 4.1. STRUCTURE.....4
 - 4.2. INCORPORATION AND NON-PROFIT STATUS.....5
 - 4.3. ARTICLES OF INCORPORATION5
 - 4.4. BYLAWS OR CHARTERS.....6
- 5. COMMUNICATIONS.....6**
 - 5.1. WEBSITE6
 - 5.2. GROUP EMAIL.....6
 - 5.3. FLYERS.....6
 - 5.4. BRANDING6
- 6. FINANCIAL INFORMATION6**
 - 6.1. ACCOUNTS7
 - 6.2. STUDENT ACTIVITY ACCOUNT.....7
 - 6.3. GROUP ACCOUNT/BOOSTER CLUB EXPENDITURES7
 - 6.4. TAX CREDIT ACCOUNT7
 - 6.5. GIFTS AND DONATIONS ACCOUNT7
 - 6.6. TABLE I: ACCOUNTS.....8
 - 6.7. ARIZONA CORPORATION COMMISSION ANNUAL REPORT9
 - 6.8. TAX RETURNS – INTERNAL REVENUE SERVICE AND STATE OF ARIZONA9
 - 6.9. GASB – 39.....9
 - 6.10. EXPENSE VOUCHER FORM9
 - 6.11. BEST PRACTICES FOR REQUESTING REIMBURSEMENT FROM GROUP/BOOSTER CLUB.....9
- 7. PVUSD REQUIREMENTS.....10**
 - 7.1. VOLUNTEER HANDBOOK.....10
 - 7.2. INSURANCE10
 - 7.3. PERMITS10
 - 7.4. FACILITY USAGE.....10
 - 7.5. FACILITY IMPROVEMENTS.....10
 - 7.6. TICKET SALES10
 - 7.7. RAFFLES.....10
- 8. APPENDIX11**
 - 8.1. SAMPLE – FISCAL OPERATIONS POLICY STATEMENT11

1. Introduction

1.1. Purpose of Document

The purpose of this document is to describe some best practices recommended by Paradise Valley Unified School District (referred as PVUSD) pertaining to the organizing of booster clubs or parent groups operating for K-12 schools. We refer to these as “groups” in this document.

The information provided in this document is meant to serve as official guidelines for the user groups, booster clubs and parent groups operating to support student programs or activities at the schools of PVUSD.

1.2. Recommendations

- The group guidelines developed by PVUSD will be reviewed on a yearly basis and revised as necessary.
- The Athletic Director is available to meet with the 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 set forth.

1.3. Disclaimer Statement

PVUSD assumes no responsibility for consequences resulting from the use of the information provided in this document. Groups should consider consulting a legal or tax professional for any potential issues or concerns.

2. General Statements

2.1. Group Support

PVUSD acknowledges that some of the strongest school support comes from groups such as PTO's, PTA's Booster Clubs and other organizations. These groups provide the opportunity for not only the parent, 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 PVUSD. We believe that having close communication between groups and PVUSD will ensure that the goals of our district are achieved.

Therefore, PVUSD supports and encourages the formation of these groups and hopes that the groups will continue to contribute to the success of PVUSD.

2.2. Roles

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 school district, thereby cultivating clean wholesome school spirit, promoting good sportsmanship and developing high ideals of character.
- Promoting projects to 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 schools of the districts.

2.3. Relationship with Coach/Teacher/Sponsors

PVUSD 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 benefits the students to be successful in the classroom, on the field/court/stage and in life.

2.4. Relationship with Administration

The administration of each school understands and is knowledgeable of the rules and procedures of the groups, just as the groups need to adhere to any administrative, district, local and state policies.

The administration should be used as a tool to help foster the development of group, 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.

3. Strategic Framework

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

- A Mission Statement that defines what they are doing
- A Vision Statement for their future
- Goals and action plans to guide their daily, weekly, monthly and yearly actions and activities
- Values that shape their actions
- Strategies that focus on key successful approaches
- Statement of Philosophy

3.1. *Mission Statement*

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

3.2. *Vision Statement*

A Vision Statement is a statement about what the group wants to become. It 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.

3.3. *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.

3.4. *Values*

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

4. Group Formation

Groups will probably be made up mostly of volunteers and should consider the following points.

4.1. *Structure*

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

Recommended guidelines to following when initially forming a group:

1. Head Coach/Teacher/Parent should initiate a meeting involving coach/teacher/parents to express interest in developing a group
2. 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
3. Group should meet with the “umbrella” group (if there is on) to express interest in developing the particular group
4. Liability insurance must be obtained and on file with the school district
5. A Board should be chosen for the group:
 - a. President/Co-Presidents
 - b. Secretary
 - c. Treasurer (PVUSD employees, including coaches and assistant coaches, are never to be signers on an Booster Club bank accounts as per District Policy)
 - d. Committee members
6. Group should establish bylaws or a charter
7. 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” group should consider clearly defining:

- 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 volunteers

Here are some other items that PVUSD recommends should be clearly defined:

- Fiscal operations policies
- Budgets
- Group bylaws or charters
- Process for keeping and reporting treasurer reports
- Process for keeping and distribution of meeting minutes

PVUSD also recommends that groups be sure to clearly communicate what is expected of each individual because every person contributes to the overall success of what you are trying to accomplish.

4.2. *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. PVUSD strongly recommends that groups become non-profit corporations.

Groups would need to contact the [Arizona Corporation Commission](http://ecorp.azcc.gov/Entity) (<http://ecorp.azcc.gov/Entity>) to file the proper paperwork to become incorporated (i.e.: Articles of Incorporation and Bylaws).

4.3. *Articles of Incorporation*

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

If the group decides to choose this route, you need to make sure you understand all of the state statutes and laws you must follow.

4.4. *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

5. Communications

Of course, communication is key to making any group function. PVUSD recommends that groups consider using these forms of communication to get information out quickly and efficiently.

5.1. *Website*

Remember, if your group's website contains information (name, jersey number, position, picture, etc.) about students, you must obtain a permission form for 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.

5.2. *Group Email*

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

5.3. *Flyers*

All flyers distributed by any group should be reviewed and have the approval from the administration of the school it represents. If the group intends to send out flyers via the United States Postal Service, you might consider obtaining a bulk mail permit to reduce costs.

5.4. *Branding*

District branding policies must be adhered to and followed. For more information on branding, please contact the Marketing Department or your school administrator for more detailed information.

6. Financial Information

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

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

6.1. Accounts

There has been confusion regarding the purpose of different accounts and what the funds in each type of account may be used for. The accounts we have identified were:

- Student Activity Account
- Group Account/Booster Club Account
- Tax Credit Account
- Gifts and Donations Accounts

6.2. Student Activity Account

The school in accordance with PVUSD student activity account/tax credit account/gifts and donations account guidelines manages this account.

If students participate in any capacity of a fundraising event, (a carwash, or lunchtime food sales, etc.) all proceeds raised must be deposited into the Student Activity Account upon conclusion of the fundraiser. The Bookstore then does a requisition to cut a check back to the Booster Group based on the agreed upon shared amount. A Booster split form (attached at the end of this document) must be completed and approved before the fundraiser starts. Groups should contact their Athletic Director or bookstore for guidelines.

6.3. Group Account/Booster Club Expenditures

This account belongs to the group.

If the group wishes to expend funds for PVUSD facility improvements, prior approval from Athletic Director, Principal and District Facilities and Construction Department is mandatory. Expenditures to supplement building funding for team uniforms and supplies must receive prior approval from the Athletic Director and/or building Principal.

6.4. Tax Credit Account

The school in accordance with PVUSD student activity account/tax credit account/gifts and donations account guidelines manages this account.

Most parents 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 Purchase Order (PO) must be issued in advance of any purchases.

6.5. Gifts and Donations Account

The school in accordance with PVUSD student activity account/tax credit account/gifts and donations account guidelines manages this account.

Gifts and Donations can be both items of use or monetary gifts. A Gifts and Donations form is available from the Athletic Director 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 and Donations funds can only be used via a District Purchase Order and issued in advance of any purchases. Booster Club donations to the school must be deposited in this account.

Basic Financial Information Regarding Extracurricular Activities

6.6. Table 1: Accounts

	Student Activities Account	Group/Booster Clubs	Tax Credit	Gifts and Donations
Where does the money come from?	Student led/involved fundraising	**Booster club member led/involved fundraising (if students are involved in the fundraising, all of the money must be deposited in the student activities account)	Public/Parental Donations (\$200 per single and head of household, \$400 for married taxpayers)	Public/Parental Donations (Must be Board Approved)
Where does the money go?	Bookstore	Booster Club Account (unless student involved, then funds go into Student Activities Account in Bookstore)	Bookstore	Bookstore
Who can spend the money?	Student approved expenditure (recorded in club minutes)	Group/Booster Club with input and agreement from the Coach/Sponsor and the Administration	Administration, Athletic Director and Coaches/Sponsors	Administration, Athletic Director and Coaches/Sponsors
How is the money accessed?	Requisitioned through the Purchase Order Process	Group/Booster Club writes the check for Booster items	Requisitioned through the Purchase Order Process	Requisitioned through the Purchase Order Process

- The information in the table above is intended to be used as a basic resource regarding fundraising and spending money for extracurricular activities. In some cases, there are restrictions on the types of items, services or merchandise that can be purchased from these various accounts. All purchases must be pre-approved. Please refer to your Principal and/or bookstore manager with specific questions regarding these issues.
- A complete description of the handling of these funds can be found in the Auxiliary Operations Procedures Manual and the Student Activities Procedures Manual. Both manuals are available through the Finance Department.

***This would be a joint venture and the proceeds will be split between the Group/Booster Club and the Student Activity Group. The percentage split will be determined with the input from the Principal of the school and members of all groups involved. Booster split form must be completed and approved by the Student Activity group, the Principal & Asst. Superintendent prior to the start of the fundraiser.*

6.7. 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.

6.8. Tax Returns – Internal Revenue Service 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.

6.9. GASB – 39

At the end of the calendar year, PVUSD requires that groups file a GASB – 39 Report Form with the District. Please contact the Finance/Audit Department at PVUSD for information regarding this requirement.

6.10. Expense Voucher Form

PVUSD recommends that groups develop an expense voucher form. This form would be used when an individual purchases items on behalf of the group and wishes to be reimbursed for his/her expenses or charges.

6.11. Best Practices for Requesting Reimbursement from Group/Booster Club

- The expenditure should be approved by the group
- The requestor should complete and sign the form
- The form should be signed (approved) by two appropriate officers (i.e., President, Secretary, Treasurer) of said group.

If an officer is requesting the reimbursement, then that individual should not be allowed to approve the reimbursement.

The expense voucher should be accompanied by the original receipt for the items, a copy of a statement (such as a bank or credit card statement) or a copy of a check.

If a statement is used as verification of payment, the credit card number should be blacked out (not readable). The name should be readable.

*****SPECIAL NOTE TO PVUSD EMPLOYEES:**

The PVUSD Finance Department does not reimburse for purchases made without a District Purchase Order.

As stated previously, PVUSD employees, including coaches and assistant coaches are never to be signers on an Group/Booster Club bank accounts.

7. PVUSD Requirements

7.1. *Volunteer Handbook*

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

7.2. *Insurance*

All groups using facilities on PVUSD school campuses are required to carry a \$1,000,000.00 (one million dollar) insurance policy. A Certificate of Insurance must be on file at PVUSD.

7.3. *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.

7.4. *Facility Usage*

PVUSD has guidelines in place for user groups to request usage of district facilities. The guidelines and forms can be found PVUSD website.

7.5. *Facility Improvements*

PVUSD 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. Refer to Section:

7.6. *Ticket Sales*

PVUSD requires that ticket sale proceeds **MUST** be deposited into a school account and cannot be taken or split with a Group or Booster Club. Groups must plan for securing the deposit with the school for any ticket proceeds from an event.

7.7 *Raffles*

Raffles, lottery tickets or gift cards are **NOT** Allowed.

8. Appendix

8.1. Sample – Fiscal Operations Policy Statement

PVUSD 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.

1. The funds for the group will be kept at a financial institution that is secured by the Federal Deposit Insurance Corporation (FDIC).
2. No member will be allowed to withdraw funds directly from the account. All funds expended must be issued via check.
3. The volunteers responsible for the financial account(s) and reporting will never allow the checking account balance to drop below \$200.00 (two hundred dollars).
4. 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.
5. Checks for more than \$1,000.00 (one thousand dollars) may require two signatures.
6. All processed payments, bills, invoices and cash receipts will be properly recorded and appropriate backup paperwork will be maintained.
7. The electronic account (i.e. using software such as Excel, Quicken, Quickbooks) will be balanced each month to the statement from the bank.
8. There will be no petty cash maintained by the organization.
9. All income received by the group must be deposited within five days into the account.
10. The group treasurer will maintain copies of deposit receipts.
11. The group treasurer will make copies of all checks issued and received.
12. There will be no credit or debit cards issued for any of the group account(s).
13. The group treasurer will review all invoices received prior to payment.
14. The records of the group will be open to inspection by members of the group.
15. Any copies of financial information requested will be produced at requestor's expense.
16. The group treasurer will provide copies of all financial information to the CFO.
17. A group Co-President must sign all expense/reimbursement vouchers.

The above list is a sampling of guidelines that PVUSD finds viable