

Tolleson Union High School District #214



Booster Club Guidelines 2022-2023

Purpose

The purpose of this document is to outline the guidelines set by Tolleson Union High School District (TUHSD) administration pertaining to the organization of booster clubs or parent booster clubs operating to support student programs or activities at the schools of TUHSD.

TUHSD recognizes that some of the strongest support for our programs comes from booster clubs. These booster clubs offer parents, family members, friends, and community members an opportunity to become involved with students and their local school. We acknowledge that these booster clubs are an important part of the success of the interscholastic and extracurricular programs in TUHSD and we believe that having close communication between booster clubs and TUHSD will ensure that the goals of TUHSD are achieved.

Disclaimer Statement

TUHSD assumes no responsibility for consequences resulting from the use of the information provided in this document. Booster clubs are separate legal entities from the schools and TUHSD. They are free to organize; however, they must receive TUHSD administrative approval in order to represent or operate using any TUHSD mascot/team/club name.

Booster clubs are advised to consult legal or tax professionals for any potential issues or questions.

Definitions

- Booster club: Any outside group of parents, business people, or other interested nonemployee member(s) who form an organization to support a school or group of students. These groups are usually called booster clubs, Parent-Teacher Organizations (PTOs), or Parent-Teacher-Student Organizations (PTSOs).
- Fundraising: Items, practices, or services sold in order to receive profit in the form of money. These funds are used for the benefit of the student or parent group.
- Joint Fundraising: A predetermined fundraising event where the funds are divided between two distinct groups in direct relation to the participation of the contributors
- Raffles: Lottery with objects as prizes; an event in which numbered tickets are sold, some of which are drawn at random to win prizes. The prizes in a raffle are often objects rather than money, and raffles are usually held in order to raise money for some cause or organization.

Purpose of Booster Clubs

TUHSD has found that most booster clubs have been or may be created to promote a specific sport, fine art, or cause. These booster clubs consist of parents, family members, friends, and community members dedicated to:

- Supporting, encouraging, and advancing the interscholastic and extracurricular programs and related activities of TUHSD.
- Promoting projects that allow the booster clubs to provide facilities, equipment, tools, or supplies that go above and beyond that provided by TUHSD.

Booster clubs shall not seek to influence or direct the technical activities or policies of TUHSD administration or officials who are charged with the responsibility of conducting the interscholastic and extracurricular programs of the schools in TUHSD.

Partnership with Schools

The strength of booster clubs comes from the participation of the booster clubs with the school site. A partnership should be formed that allows the school to communicate their program's particular needs with the booster clubs. Likewise, booster clubs need to communicate their plans and activities with the school so that administration can ensure the goals of TUHSD are being met and that the full assistance of the school is available as appropriate.

Also of great importance is the partnership between booster clubs and the school administration. The administration must understand the rules and procedures of the booster clubs, just as the booster clubs need to adhere to any administrative, TUHSD, local, and state policies.

Groups establishing or renewing a booster club, are required to complete the Booster Club Application For Approval form and submit to the Assistant Principal of Athletics on an annual basis. This form can be found on page 21-22 of the guidelines.

While it is critical that schools be informed of booster club activities, it is imperative to know that TUHSD employees cannot organize booster clubs used for fundraising purposes. Although employees may participate in booster club activities, they cannot serve as organizers or officers of a booster club whose purpose is to support TUHSD schools.

TUHSD will require verification of certain types of records kept by booster clubs. Therefore, the following is a list of recommended practices to abide by:

- The checking account should require two signatures on each check.
- School officials (any employee) should be in an advisory role only and should not be one of the signatures or officers.
- Maintain a file of all meeting minutes, even if there are no agenda items regarding the purchase of items or services.
- Firm cash controls with procedures and consequences must be in place.
Creating an efficient paper trail of all transactions will deter any misrepresentations.
- Yearly submittal of financial records.

Contact Information

Site	Athletic Director	Phone	Email
Tolleson Union	Dr. Ray Perkins	623-478-4211	rayotis.perkins@tuhdsd.org
Westview	John Rosenberger	623-478-4604	johnathan.rosenberger@tuhdsd.org
La Joya Community	Joseph Williams	623-478-4410	joseph.williams@tuhdsd.org
Copper Canyon	Christopher Williams	623-478-4813	christopher.williams@tuhdsd.org
Sierra Linda	James Kramer	623-474-7720	james.kramer@tuhdsd.org
West Point	Joshua Wray	623-478-8718	joshua.wray@tuhdsd.org
University High	Vickie Landis	623-478-4212	vickie.landis@tuhdsd.org

Incorporation and Non-Profit Status

The following are helpful hints for establishing a parent group. Further information can be obtained from the Internal Revenue Service (IRS).

Most booster clubs are publicly supported 501(c)3 organizations. It is highly recommended that you consider applying and maintaining this non-exempt status through the IRS.

Exempt organizations are not required to incorporate. However, the following are compelling reasons to do so.

- Officers of non-incorporated organizations can be sued.
- Members of “informal” organizations can be held financially liable for income tax all the way up to the first member(s) of the organization.
- Organizations not recognized by the IRS as exempt cannot accept tax deductible donations and donors cannot deduct contributions on their personal income tax returns.

Booster clubs should have a “unique” name that does not include the name of the school or District. Use of the mascot and club/sport title is acceptable upon approval of TUHSD administration. The address should be a post office box or other address and not the school’s address.

Booster clubs may not use TUHSD’s employee identification number (EIN), but establish their own through the IRS.

Communication Tips

TUHSD recommends that groups consider these forms of communication to distribute information quickly and efficiently.

Website

Remember, if the group’s website contains information about students (e.g., name, position, picture), permission must be obtained from the student’s parent/guardian to publish the information.

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

Group e-mail

Ask members for e-mail 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 administration of the school it represents. If the group intends to send out flyers via the U.S. Post Office, consider obtaining a bulk mail permit to reduce costs.

Fundraising

Funds collected by booster clubs must be kept by the organization and off campus. Funds collected on behalf of the parent group will not be maintained by TUHSD. Any fundraising is presumed to have the intent that the funds will be raised for **students** within TUHSD. Therefore, any fundraising events must be appropriate to the age group of the students and not violate any TUHSD guidelines.

Fundraising on or off school campuses by booster clubs must follow the Student Activities Fundraising approval process and be approved by Student Government and site administration **prior** to the event occurring. This process can be found on page 14 of the Student Activities Handbook which is available at www.tuhsd.org under Departments, Business Services, Student Activities.

If the fundraising event is located on a school campus or as part of a school program, a TUHSD Head Coach/Club Sponsor and/or site administrator must be present to supervise and control the event.

Raffles are not allowed when students are involved. Students cannot participate, handle, solicit or otherwise be involved in any form of games of chance or gambling.

Items purchased by the booster club for the school/club/team must be donated to TUHSD following the gift and donations procedure. The Request for Approval of Gift/Donation form is in the forms section of this guidebook.

If the fundraiser is a joint event with a student club or group (such as an athletic sport), the Request for Fundraiser or Food Event form must include the following:

- What is the fundraiser (what is being sold or solicited; who is purchasing the fundraising items, etc.)?
- What are the dates of fundraiser including times and schedules?
- Where will the fundraiser take place (locations)?
- Which club or group of students is participating in the event?
- How will the group or students participate?
- What percentage of the profits is being given to the booster club and the student group? The percentage must be in proportion to the participation of each group.

The completed Request for Activity/Fundraiser form must be on file with the school.

Financial Reports

A mandatory annual report is due to the Assistant Principal of Athletics no later than July 31 of each year. See page 23 of the guidelines for the Annual Report form. Once reviewed, the Assistant Principal of Athletics will forward the annual report to the Business Services Department. This report should list each fundraiser during the fiscal year (July 1 through June 30) and include the following:

- Beginning balances
- Total revenue
- Total expenditures
- Ending balances
- Annual Report prepared by and date
- Booster Treasurer Name and signature

Bank statement copies must be submitted with the Annual Report form template provided in the forms section of this guidebook. The Annual Report will be presented to the Governing Board (Policy KJA).

All forms requiring signatures, the originals must be provided. Bank statements and any other supporting documentation can be submitted electronically.

The following checklist is offered as a resource:

√	Required Check List for Parent Support Organizations
	Contact School Administrator prior to formally organizing.
	Develop and adopt organization By-Laws (governing document), and establish officers of the organization.
	Develop an annual budget and goals.
	File IRS Form SS4 to obtain a taxpayer ID number.
	Establish a bank account.
	Submit an application to the school administration for approval of the booster club
	Meet with school administrator for approval of fundraising activities or events.
	Contact the Arizona Corporation Commission for application of non-profit corporation.
	File application and Articles of Incorporation from the Arizona Corporation Commission.
	Publish Articles in local paper for three (3) consecutive days.
	File annual report to the Arizona Corporation Commission
	<i>No later than July 31 of each year</i> , submit an annual report (July 1 through June 30) to the Athletic Director/site administration, listing revenue collected, expenses, and year end balances for each activity
√	Depending on Parent Support Organization Status- Additional Check List that may be required
	File IRS Form 990 to the Internal Revenue Service
	File IRS Form 1023 “Application for Recognition of Exemption”. Tax status must follow the rules as set forth in the IRS guidelines. (Acquiring an Employer Identification Number-EIN). Groups must have an EIN prior to completing Form 1023. (Reference IRS Publication 557 for complete information).

Booster Club Do's and Don'ts

Do's	Don'ts
Have Constitution, bylaws, and budget approved by the site administration and Superintendent.	Don't allow the Booster Club to represent only a select/exclusive group of parents/students – it should be all inclusive
Have all activities/fundraisers approved following the district policy	Don't function without a constitution, bylaws, or approval budget
Encourage a healthy relationship with the sponsor/coach and site administration – work as a team	Don't hold fundraisers without required approval and having the Request for Fundraiser or Food Event form completed and on file with the site
Have regularly scheduled meetings open to stakeholders	Don't operate without elected officers – following the election process outlined in the Booster Club constitution
Ensure the budget is designed to support the needs of the program	Don't operate at the “last minute”. Meetings, elections, fundraisers, and other activities should be well organization and advertised to all stakeholders
Have adequate accounting procedures in place to assure that the booster club members, sponsor/coach, site administration, district administration can review records of the organization when needed	Don't let Booster Club activities interfere with academic instruction time
File taxes and obtain a federal tax ID number	Don't advertise as a nonprofit unless you have filed the appropriate paperwork and been granted that status
Keep Booster Club funds separate from school/ club funds	Don't use the school name, TUHSD name, team name, or students for any activities that are not approved by the school (e.g., flyers, press releases, websites, etc.).
Understand that gifts from the booster club become property of TUHSD (and may require approval).	Don't allow school/TUHSD employees to organize or serve in leadership roles on a booster club representing TUHSD.
Understand that any financial obligation incurred by Booster Clubs shall be solely that of the Booster Club	Don't use a student's name, position, or picture without written permission from the student's parent/guardian to publish the information.
Remember that donors are more likely to make donations to a 501(c)(3) – but you will need to apply for that status	Don't have students assist, in any capacity, with a fundraiser unless a Request for Fundraiser or Food Event form is in place clearly outlining the percent/amount of funds raised that will be deposited into the student activities account.
Seek legal/accounting services to ensure compliance with all state/federal laws and requirements	

Basic Financial Info - Extra-Curricular Activities

	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, a portion 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 (may require Governing Board approval based on policy)
Where is the money held?	Bookstore	Booster Club account	Bookstore	TUHSD Financial Services Office
How is the money accessed?	Requisitioned through the purchase order process	Booster club writes a check	Requisitioned through the purchase order process	Requisitioned through the purchase order process

Notes:

The information in the above table 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 things 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.

Sample Organization Structure and Fiscal Operations Guidelines

Strategic Framework

TUHSD finds most organizations and companies 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 zero in on their key success approaches.
- A Statement of Philosophy.

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.

Vision Statement

A vision statement is about what the group wants to become. It resonates with all the 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 (e.g., 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 volunteers behave with each other and with others in the school and community

Group Formation

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

Structure

For large groups, TUHSD 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 situations.

Recommended guidelines to following when initially forming a group include:

1. Interested parents should meet with the school’s Athletic Director and/or Principal. At a minimum, a written statement of intent to form must be given to the Athletic Director and/or administration.
2. Group should meet with “umbrella” group (if there is one) to express interest in developing the particular group.
3. Liability insurance must be obtained and on file with TUHSD.
4. A board should be chosen for the group consisting of a:
 - President/Co-President
 - Secretary
 - Treasurer
 - Committee members
5. Group should establish bylaws or a charter.
6. 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 can member groups join or leave the group?
- What is expected of each member in the group?
- What happens if a member group dissolves?
- What is the expected behavior of volunteers?

Sample – Fiscal Operations Guideline Statement

This section will provide an overview of financial operations. These guidelines were developed to offer general direction about financial controls and procedures for groups.

- 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 expensed must be issued via checks.
- 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 Treasurer.
- 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 (e.g., using software such as Excel, Quicken, QuickBooks, ABC) 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 the group must be deposited into the account within two days.
- 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 cards 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 the group will be open to inspection by members of the group.
- Any copies of financial information requested will be produced at requestor's expense.
- All expense/reimbursement vouchers should be signed by at least two group officers.

**Additional Resources
State of Arizona and TUHSD Policies**

State of Arizona A.R.S. §13-3302. Exclusions

D. A nonprofit organization that is a booster club, a civic club or a political club or political organization that is formally affiliated with and recognized by a political party in this state may conduct a raffle that is subject to the following restrictions:

1. A member, director, officer, employee or agent of the club or organization may not receive any direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
2. A person, except for a bona fide local member of the sponsoring club or organization, may not participate directly or indirectly in the management, sales or operation of the raffle.
3. The maximum annual benefit that the club or organization receives for all raffles is ten thousand dollars.
4. The club or organization is organized and operated exclusively for pleasure, recreation or other nonprofit purposes and no part of the club's or organization's net earnings inures to the personal benefit of any member, director, officer, employee or agent of the club or organization.

Arizona Corporation Commission
1200 W. Washington St. Phoenix, AZ 85007-2929
(602) 542-3026
www.azcc.gov

K-2600 KJA RELATIONS WITH BOOSTER ORGANIZATIONS

Membership in a booster club or a school support organization should be based on an interest in a quality program and willingness to donate labor and services or to participate in fundraising.

By October 1 of each year, booster clubs and school support organizations will meet with the site principal, or designee, to discuss fundraising projects and events and to provide a list of officers and members.

Booster clubs and school support organizations will keep accurate and complete records of each fundraising activity in accordance with the county school uniform accounting system, recording the net receipts of each activity, keeping a current balance of all monies, and submitting an annual report by July 1, through the Superintendent, to the Governing Board.

All projects involving expenditure of money, matching funds or not, will be submitted to the site principal, with a copy to the Superintendent. Principal approval will be necessary before any project is undertaken.

A booster club or school support organization shall not be controlled, either through signatures on cash accounts or for decision-making for expenditures, by any employee of the District. Employees shall not be officers in the booster club and school support organizations.

Selection of athletic participants is the decision of the coach(es) responsible for the athletic program. Individual or group interference will be considered highly improper by the District

The Governing Board has final authority over all phases of school operation and money raised for schools.

Adopted: November 9, 2010

TUHSD Fundraising Policy

1. Check the official school calendar. Any student club or organization that plans to schedule an activity should check the calendar for available dates. This includes activities outside of the regular school day.
2. Request for Activity/Fundraiser forms will be available all year. Please seek guidance from the site Athletics Director/administration on Request for Activity/Fundraiser form approval dates. Student Government approval meetings will be open meetings and a faculty and student representative from all clubs with actionable items on the agenda should be present in order to offer clarification or mediation when needed.
3. After the request is approved by StuGo, it will be forwarded to site administration for review and placement on the school calendar. These requests may be forwarded to the District Office for review by the Superintendent and the Governing Board.
4. If off campus, ensure that the location of all events is appropriate for a high school event. Establishments that serve alcohol, promote tobacco use, or other activities inappropriate for young adults are not acceptable for high school events.
5. If the Booster is wanting to assist with transportation costs, the Booster should work with the site Athletic Director to receive a quote and make reservations with the District Transportation Department.
6. If your approved activity requires the use of any school facilities, you must request approval from the site Athletic Director. This includes any after hour use. Please remember that the condition of the facility after the event is the responsibility of the club/team/group. Pride in their campus and its appearance should be a guiding value for all student leaders.
7. Raffles, drawings, or lotteries are **NOT ALLOWED** when students are involved.
8. Use of the cafeteria kitchen or its equipment or supplies is **NOT ALLOWED**.

FAILURE TO FOLLOW EVENT/FUNDRAISER APPROVAL PROCEDURES WILL RESULT IN THE CANCELATION OF FUTURE EVENTS.

Forms



TOLLESON UNION HIGH SCHOOL DISTRICT #214

REQUEST FOR APPROVAL OF GIFT/DONATION (CHECK ONE)

- Copper Canyon La Joya Sierra Linda Tolleson West Point Westview
 CEA District LA University High

DONATION DESCRIPTION

Check One: Check Cash or item

Item Description: _____

Donor Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Program: (ex: Band,Choir) _____

Donation Value: \$ _____ How Was Value Determined: _____

Donor Wish For Use of Funds or Items: _____

Donors Signature: _____ Date: _____

Principal Signature: _____ Date: _____

NOTE: A request for approval of gift and donation form is required for all gifts and donations.

Gifts and Donations \$500 or more (actual or estimated value) must be approved by the TUHSD Governing Board at a regularly scheduled governing board meeting. Please submit your request to your site building Principal/Administrator. The building Principal/Administrator will submit all correspondence including this form and the funds to the Director of Financial Services for approval. The site will be notified when the funds are

BOOSTER CLUB APPLICATION FOR APPROVAL



As an organization we agree to abide by the By-Laws of our organization, and follow District Guidelines for Operation, while we strive to improve our children’s educational opportunities where support is needed.

Name of Organization: _____ School: _____
 Renewal **OR** New Organization Entity ID#: _____

Required Documents:

- 1) Copy of By-Laws **and** Standard Operating Rules
- 2) Documentation of filing with the Arizona Corporation Commission (**confirmation documentation required**)
- 3) Documentation of filing of Form 990 with IRS (**confirmation documentation from the IRS required if applicable**)
- 4) Most recent Annual Report **and** a bank statement
- 5) Revenue (July 1, 2022 to June 30, 2023) _____ Expenses (July 1, 2022 to June 30, 2023) _____
 (Please indicate the amounts for the previous year: (this information is required by GASB No. 39))

OFFICERS:

Name _____	Name _____
Office Held _____	Office Held _____
Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO	Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO
Phone _____	Phone _____
Email _____	Email _____

Name _____	Name _____
Office Held _____	Office Held _____
Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO	Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO
Phone _____	Phone _____
Email _____	Email _____

Name _____	Name _____
Office Held _____	Office Held _____
Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO	Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO
Phone _____	Phone _____
Email _____	Email _____

Planned Activities/Goals:



Annual Report

Booster Club Name:

School Year:

BEGINNING BALANCE:		\$
Revenue Description:	Revenue Amount:	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
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TOTAL REVENUE:	\$	
Expense Description:	Expense Amount:	
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	\$	
TOTAL EXPENSES:	\$	
ENDING BALANCE:	\$	

Annual Report Prepared By

Date Prepared

Booster Treasurer Name

Booster Treasurer Signature