

PAWS

Horizon High School Boosters, Inc.

Operations Manual

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www.horizonboosterclub.com

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1 Introduction and Welcome

PAWS, Parent Association Working for Our School, is the Horizon High School Booster Club.

Our nickname is PAWS, which is an acronym for "Parents Association Working for our School". We are a non-profit 501 (c)(3) organization that was founded in 1990. PAWS is a non-profit volunteer organization that is funded through annual membership fees, donations, consumer incentives and other fundraisers. PAWS is the "umbrella" organization that covers all parent groups and divisions that are members. The purpose of PAWS is to support all students, faculty and administration of Horizon High School. This support goes out in the form of fundraising that supports scholarships, graduation events, school related activities, fine art programs, sports programs, grants, anti-bullying programs, drug and alcohol prevention, and continuing communication between the district, administration, staff and parents.

In addition, PAWS can subsidize the funding of classroom supplies and many other projects and programs at Horizon High School through our Grants Program. One of our goals is to enhance the high school experience for each and every student and to encourage supportive relationships with the district, teachers, clubs, arts and sports programs and the administrative staff at Horizon High School.

The organizations PAWS represents include; athletics, fine arts, and social organizations in our school. We offer these groups services that include:

- insurance for parent volunteers
- grant opportunities
- publicity and promoting school community
- special projects through the year
- 501(c)3 status and use of our tax id for fundraising
- and a combined tax return

Your support of PAWS helps us to continue to provide these services to our groups

1.1 PAWS Focus

- Communication
- Meaningful Parent Involvement
- Along with school climate & prevention programs

Communication is through a weekly electronic newsletter and a website that supports both school and district information. We also send out a summer post card giving you instructions for Back-to-School links and deadlines.

Meaningful Parent Involvement includes offering volunteer opportunities like dance chaperones, bookstore volunteers, and nurse screenings, staff appreciation as just a few examples. Emails are sent out requesting volunteers for events and donations for staff appreciation; your response is completely voluntary based on your time or financial availability.

Our School Climate is how our school differs from other high schools in the district and statewide. It can have an effect on student behavior and the emotional wellbeing of the entire community. PAWS works to support the school and students to maintain a positive school climate that makes Horizon one of the most outstanding high schools in the nation.

Prevention Programs: The Horizon Prevention committee offers
Drug and alcohol programs Bullying prevention Unhealthy Relationships
Social Media Other current school topic/issues

On behalf of PAWS, we extend a welcome to all potential divisions or parent groups and a welcome back to those continuing from last year. We have revised the information you are receiving in hopes that you will have all of the information you need to be a successful parent division / group at your fingertips.

As a member division / group of PAWS, it is your responsibility to familiarize yourself with the contents of this document (and the other documents referenced), share this information with your officers and members and parents. It is also your responsibility to ensure that your division / group conform to the guidelines and requirements as described in this document.

This document does not cover all policies and procedures from Horizon High School and/or the Paradise Valley Unified School District No. 69. We have attempted to make a note in this document by those guidelines and requirements that are guidelines and requirements that PAWS has received from PVUSD and / or the Horizon High School Administration. Please check with each appropriate entity for clarification if necessary. Should you have any questions, please do not hesitate to contact the appropriate school or district employee for assistance.

Failure to comply with the district and school guidelines may not only jeopardize the position of the division / parent group but it could put PAWS, the school and the school district legally at risk.

Please visit www.horizonhighschool for a complete directory of the [Horizon High School Staff and Administration](#)

If you have any questions for PAWS, please email any one of the PAWS Executive Board. Our contact information can be found on the PAWS website:

<http://www.horizonboosterclub.com/>

The information in this document is the property of PAWS and PAWS Parent Groups / Divisions (except as noted) and is not intended to be shared or distributed to persons outside PAWS - Horizon High School Boosters, Inc. or Horizon High School.

1.2 Disclaimer statement

PAWS hopes that the information provided in this document will be informative and beneficial.

However, none of our volunteers are attorneys or CPAs, and therefore, assume no responsibility for consequences resulting from the use of the information provided in this document.

Groups should consider consulting legal or tax professionals for any potential issues or questions.

Purpose of Document

The purpose of this document (commonly referred to as the Operations Manual is to describe the responsibilities and duties of the PAWS divisions / groups and the volunteers planning, managing, operating and administrating the activities, events and functions of their division / group.

Hopefully, it will provide each division / group with the details on what they can and cannot do in their daily operations. It outlines the steps that need to be taken in planning any activity or event on the school campus and describes the difference between school-sponsored and non-school-sponsored events. It also includes other key points of operation and functions for the divisions / parent groups.

We have also provided information that is given to us by Horizon High School and PVUSD. Because we raise funds for students, there are rules and regulations dictated by Horizon High School and PVUSD that we should follow.

A copy of this document and updates will be provided to the administration of Horizon High School and all PAWS divisions and parent groups each fiscal year. Copies of this document will be distributed to the President and Treasurer of each division / group. The copies will contain the same information.

A copy of this document will also be given to PVUSD as proof of compliance to the PVUSD Booster Club Guidelines.

1.3 PAWS Divisions and Parent Groups

The following Divisions and Parent Groups are bound to follow the By-Laws of PAWS - Horizon High School Boosters, Inc. and must operate accordingly. Failure to abide by the By-Laws of PAWS to comply with the guidelines and requirements outlined in this document may lead to a review of your registration and charter and could lead to the suspension and / or removal of your division / parent group from PAWS.

PAWS Divisions/Committees:

Grad Nite	PAWS CAWS
Staff Appreciation Committee	Beautification Coordinator

PAWS Parent Groups (Active/Inactive):

ACCENTS (Choir)	Girls Basketball	Swim/Dive	
Badminton	Cross Country	Boys Soccer	Boys Tennis
Band	Drama (Spotlights)	Girls Soccer	Girls Tennis
Baseball	Football (Gridiron)	Softball	Volleyball
Boys Basketball	Spiritline (Cheer/Pom)	Wrestling	
Girls Lacrosse			

2 Information about PAWS

2.1 General

PAWS - The Horizon High School Boosters, Inc. was incorporated in 1990.

PAWS is a non-profit volunteer organization that is funded through annual membership fees, donations, consumer incentives and via other fundraisers. PAWS is the “umbrella” organization that covers all parent groups and divisions that are members. The purpose of PAWS is to support all students, faculty and administration of Horizon High School. This support goes out in the form of Scholarships, the Grant Program, Student Hardship Funds (PAWS CAWS), and Grad Nite, just to name a few. In addition, PAWS can subsidize the funding of classroom supplies and many other projects and programs at Horizon High School through our Grants Program. Important in our support of such groups is providing a non-profit Tax ID#, preparation of the corporation tax returns and provision of the mandatory million-dollar insurance policy which enables all clubs /sports to fundraise.

2.2 Official Name

The official name of our organization is Horizon High School Boosters, Inc. Our nickname is PAWS. PAWS is an acronym for “Parents Association Working for our School”.

2.3 By-Laws

The By-Laws that PAWS is required to operate under are available on our website at <http://www.horizonboosterclub.com>. As the “umbrella” organization for the various parent groups and divisions, this means that all parent groups and divisions who belong to PAWS must abide by these By-Laws. Board members of the divisions / parent groups should be familiar with the By-Laws.

The By-Laws for Horizon High School Boosters, Inc. (PAWS) require that all PAWS Board members submit their resignation in writing to the President of PAWS. A copy of the form to be used is included in this document.

2.4 PAWS Tax ID number

PAWS is a non-profit 501 (c) (3) organization. Tax ID number: 86-0669132. Should any group need a copy of our IRS 501 (c) (3) status certificate, please refer to the www.horizonboosterclub.com, and look for the “forms” tab.

You may provide the PAWS Tax ID number to your sponsors and contributors upon their request.

Because we are a non-profit organization, there are federal and state rules, regulations, laws and statues that we must follow to keep our non-profit status. We have attempted to make a notation by the federal and state rules, regulations, laws and statues in this document. The Tax ID number is not to be interpreted as a “tax free” allowance. By use of our Tax ID number, all groups are still

required to pay city and state taxes. All groups must still abide by state laws and pay taxes for all items purchased.

2.5 PAWS Strategic Framework

PAWS has established a strategic framework for success. This framework consists of:

- A mission statement that defines our purpose
- A vision statement for our future
- Values that shape our actions
- Strategies that zero in on our key success approaches
- Goals and action plans to guide our daily, weekly, monthly and yearly actions and activities

2.5.1. PAWS Mission Statement

Our Mission Statement is a precise description of what our organization does. It describes the business the organization is in. It is a definition of “why” the organization exists. The PAWS Mission Statement is:

To foster school spirit and create a safe positive environment for
our students to achieve their highest potential.

2.5.2 PAWS Vision Statement

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

PAWS is a volunteer work force that supplements Horizon High School through fundraising that supports scholarships, graduation events, school related activities, fine art programs, sports programs, grants, anti-bullying programs, drug and alcohol prevention, and continuing communication between the district, administration, staff and parents.

2.5.3 PAWS Values

Our Values are traits or qualities that we considered to be worthwhile. They represent how our volunteers behave with each other and with others at Horizon High School and in our community.

- *Our volunteers are the most valued assets of our organization. They are essential participants with a shared responsibility in fulfilling our mission.*
- *We are dedicated to hosting drug – free and alcohol – free events for our students.*
- *We are committed to creating a safe and positive environment for our students*
- *We will strive to communicate with each parent*
- *We are determined to establish a healthy relationship with the staff and faculty and parents*

2.5.4 PAWS Motto

It is suggested, but not required, that a motto be defined by the PAWS Executive Board on a yearly basis.

2.6 PAWS Statement of Philosophy

2.6.1 Sense of Community

PAWS wants to enhance the high school experience for each and every student and to encourage supportive relationships with the district, teachers, clubs, arts and sports programs and the administrative staff at Horizon High School.

2.6.2 Experience

PAWS provides support to the Horizon High School students, staff and faculty.

- Involvement or the lack thereof in PAWS or any divisions or parent group will not impact or effect the composition of any sport's team or fine arts group or performing arts group
- Involvement or the lack thereof in PAWS or any divisions or parent group will not impact or effect any students playing position or playing time on any sport's team
- All parents who belong to a division or parent group or volunteer are expected to join PAWS
- All parents are encouraged to enroll in all of our fundraising causes
- No individual shall receive, directly or indirectly, any compensation for his or her services when volunteering for PAWS or any divisions or parent group
- Individuals who purchase and/or provide materials and/or services on behalf of PAWS or any divisions or parent group and expect reimbursement for expenses incurred must have written approval from PAWS, divisions or parent group prior to the purchase

2.6.3 Environment

As the "umbrella" that covers all parent groups and divisions at Horizon High School, PAWS wishes to thank all volunteers and members for their time and talents. We expect our volunteers and members to behave in a manner that is a positive reflection on Horizon High School. PAWS anticipates that each division and parent group will succeed in planning, managing, operating and administering the activities, events and functions of your division / group. However, we understand that volunteers and members can be passionate, overzealous and, unfortunately demonstrate unbecoming behaviors. Therefore, should the need arise, PAWS can and will provide assistance.

2.7 Communication

Communication is key to making the organizations function. Everyone must know their responsibilities and carry out their duties in a timely manner. It is essential that each division and parent group representative / officers / chair, have access to a computer with email. You should also have software for word and excel documents.

Email will be the primary method of communication from PAWS.

PAWS will maintain a website www.horizonboosterclub.com and an email distribution list to send email blasts on a regular basis.

Horizon High School also has a website and can communicate via email to the parents and students.

2.8 PAWS Organizational Structure

PAWS is made up of volunteers. In a committee - oriented environment, every person contributes to the overall success of the event. Volunteers work to accomplish our objectives and goals - whether they are handling one small task or multiple responsibilities. The PAWS Board is made up of the Executive Board of Officers and one parent representative from each of the parent groups.

2.8.1 Executive Officers of the Corporation ("The Board")

- President(s)
- Vice President
- Chief Financial Officer
- Advisor
- Treasurer
- Membership Secretary
- Recording Secretary
- Webmaster
- School Council Representative
- Scholarship Representative
- Public Relations Representative
- Grants Representative
- United Parent Council (UPC) Representative
- Grad Nite Chairperson
- Special Projects Representative
- Beautification Coordinator
- Prevention Representative
- Fundraising Volunteer/Coordinator

2.9 Grants

The PAWS Grants program is open to any class, club, department or group at Horizon who wishes to undertake a project that will benefit the students, faculty, staff or campus. In order to be considered, the requesting class, club, department or group needs to fill out an application and obtain the approval of the Principal. The requester must attend a monthly PAWS meeting to give a five-minute presentation.

The funds used to underwrite the grants are provided from PAWS' various fundraising earnings. Please note that our funding is dependent on money being available. In order to keep funds available, please check out our Fundraising page and join all our programs.

Each PAWS division and parent group that is in good standing, is eligible to request grant funds from PAWS. Copies of the Grant Guidelines and Form can be found on the PAWS website. (Good standing constitutes all monthly financial reports, meeting minutes, and tax records to be submitted on time with no outstanding PAWS required documents.) PAWS will not discuss the detailed finances of any division in a public meeting. Please visit the PAWS website for specific instructions/guidelines on how to start this process:

<http://www.horizonboosterclub.com/Grants.html>

2.10 Student Hardship / School Spirit Fund

These funds come from the PAWS CAWS monies earned by PAWS, each parent group and specific monies allocated in the PAWS budget at the beginning of the year.

The HHS Administration is aware of specific students / families in hardship situations. PAWS has placed the request of these funds in the hands of the HHS Administration. We feel that we do not need to know who the funds are for or the situation surrounding the request of the funds. We feel the HHS Administration will make the proper decision.

To request these funds, please contact either the HHS Principal or one of the HHS Assistant Principals and they will contact PAWS.

A simple email or written request from one of these administrators or counselors to PAWS is required just for our bookkeeping records. The request only needs to state the amount being requested.

2.11 United Parent Council

UPC is a district wide parent group that has looked out for the interests of students in PVUSD for many years. It uses school reps, monthly meetings, a newsletter and an e-bulletin to help parents stay informed. PAWS recognizes one (1) UPC representative for Horizon High School.

The UPC website is www.pvupc.org

2.12 School Council

Consistent with A.R.S. Section 15-351 and the Paradise Valley Unified School District Board policy, the Horizon High School Council is duly established for the purpose of providing advisement to the school principal on issues related to curriculum development and implementation and general campus/facility operations and improvement.

Membership for the HHS School Council will consist of the following representatives:

Principal, Certified Staff, Classified Staff, Student, Parents, & Community Member

2.12.1 Mission Statement and Goals of the HHS School Council

Our mission as a School council is to support and enhance HHS through a collaboration of school staff, students, parents and community members. Please refer to the Horizon High School website for additional information.

2.13 Grad Nite

Grad Nite is the all-night drug-free and alcohol-free graduation event sponsored by PAWS. Grad Nite was initiated in about 1991 in an effort to keep our graduating seniors in a safe yet fun environment on graduation night. The Grad Nite Committee is a division of PAWS. The committee plans and organizes the event.

The committee starts planning in August and continues throughout the year until graduation night when the event takes places.

There are many ways in which each parent group can help this committee make the Grad Nite a major success. This includes passing all Grad Nite information on to your individual parent groups. Encourage parents to volunteer to help on this committee and at the event. Encourage parents to make donations and to contact their businesses or companies about making donations.

2.14 Committee Participation

From time to time, committees are formed by the Horizon administration or staff. PAWS is sometimes asked to communicate that these committees are being formed and that parent volunteers are being sought to serve on these committees.

PAWS will pass this information on to our divisions / groups. However, PAWS will not select the participants to serve on committees, nor do any participants represent PAWS.

If asked, PAWS will randomly draw a volunteers name from a "hat" to serve as a participant on the committee.

Division and Parent Group Expectations

2.15 New Divisions and Parent Groups

Any division or parent group may request to join PAWS.

A formal request shall be submitted to the PAWS President(s). The request should include a copy of the division's / group's charter, names and contact information of officers and approval of formation of division or group from Horizon administration.

The formal request will be presented at a regular monthly PAWS meeting. It will be discussed and then motion for or against the division / group joining will be heard. A vote must be taken either way (for or against).

Approval of membership does not imply that PAWS will or will not provide the new division / group with financial assistance.

PAWS will provide the necessary paperwork for the new division / group to open an account (s). All new accounts will be opened with a local FDIC insured institution and must be a convenient to the school.

PAWS will provide the new division / group with a current copy of this document which contains the details of how each division / group is to function under the PAWS umbrella.

Each school year or when new officers are elected, the President and Treasurer must sign the Letter of Acceptance and Compliance Form, Resignation Form, along with any banking information that may need to be reported such as debit card(s) for new accounts and new signor(s) (included in the appendix) and return it to the PAWS President.

2.16 Leaving PAWS

There are several steps that should be followed in the event that a division or parent group dissolves, decides to withdraw from PAWS or is removed from PAWS. Each of the reasons for separation is described in detail below.

PAWS has the authority to remove any division/group for non-compliance to the Horizon High School Boosters, Inc. Articles of Incorporation, Bylaws, (this document) and /or any other guidelines, rules and regulations as defined by PAWS.

All groups separating for any reason must follow these steps:

- All funds from all accounts that were opened under PAWS tax id will be deposited into the divisions / groups Horizon High School bookstore account after an internal audit is done by PAWS to ensure there are no outstanding debts, invoices or items to collect for the account. **NO FUNDS CAN BE TRANSFERRED TO ANY OTHER ACCOUNT, THEY MUST GO INTO THE BOOKSTORE ACCOUNT OR HORIZON HIGH SCHOOL BOOSTERS INC ACCOUNT**
- Once all funds have been transferred to the school bookstore account, the account must be closed at the financial institution. Proof of the closure must be provided to the PAWS CFO.
- All references to the division / group will be removed from the PAWS website.
- Resignation letters with signatures will be received from all officers and PAWS rep and given to PAWS President(s).
- All voting will take place at regular PAWS monthly meetings and will be voted on by the PAWS Board.
- PAWS will be responsible for contacting the appropriate entities (Horizon High School and PVUSD) that the division / group is no longer a member of PAWS and is therefore not allowed to use the PAWS Certificate of Insurance.

2.16.1 Dissolvement

A written notification must be received from the division / group that is permanently dissolving by the PAWS President(s).

The notification must explain in detail why the division / group is permanently dissolving. There must be an official date of dissolvement.

Attachments to the notification will include:

- Minutes to the meeting where the dissolvement was approved.
- An up-to-date record of the division / group's current accounts must be provided along with the notification.
- Names and contact information of current officers

The written notification of division / group dissolvement will be presented at a regular monthly PAWS meeting. It will be discussed and then motion for or against the division / group dissolving will be heard. A vote must be taken either way (for or against).

2.16.2 Withdrawal or Suspended

A written notification must be received from the division / group that is withdrawing from PAWS by the PAWS Co-Presidents.

The notification must explain in detail why the division / group is withdrawing from PAWS. There must be an official date of withdrawal.

Attachments to the notification will include:

- Minutes to the meeting where the withdrawal was approved.
- An up-to-date record of the division / group's current accounts must be provided along with the notification.
- Names and contact information of current officers

The written notification of division / group's decision to withdraw from PAWS must be presented at a regular monthly PAWS meeting. It will be discussed and then motion for or against the division / group withdrawal will be heard. A vote must be taken either way (for or against).

2.16.3 Removal

A written motion to remove a division / group from PAWS must be given to the PAWS President(s). The individual making the motion must sign his/her name and provide contact information.

The motion must provide details as to why the division/group should be removed. There must be an official date of removal.

Attachments to the motion will include:

Documentation supporting reasons for removal (including emails)

The individual making the motion must present the motion at a regular monthly PAWS meeting. The motion will be discussed and then submitted for approval or non-approval. A vote must be taken either way (for or against).

If the motion for removal passes:

A written notification will be sent to the current officers of the division / group from the PAWS President(s). Copies of the motion and all supporting documentation will be provided. A summary of the discussion and vote will be included.

The notification must explain in detail why the division / group is being removed from PAWS. There must be an official date of removal.

If the motion for removal does not pass:

A written notification will be sent to the current officers of the division / group from the PAWS President(s). Copies of the motion and all supporting documentation will be provided. A summary of the discussion and vote will be included.

3 Volunteer Expectations

3.1 Volunteer Handbook

The Horizon School Administration has requested that every volunteer read and complete the PVUSD Volunteer Handbook. The forms included this handbook are to be completed and returned to Horizon High School. Copies are available at HHS and on both PAWS and the Horizon website.

3.2 Conduct

Smoking and/or drinking of alcoholic beverages is not allowed during any PAWS or PAWS division/parent group event or meeting where under age individuals are present.

4 Official Documents

4.1 Charter and / or Bylaws

Each division / parent group is required to have a Charter or Bylaws that further define the purpose of their division / parent group and how it conducts its business.

The PAWS CFO and President(s) will review each Charter and Bylaws.

A copy of each division / parent group or committee Charter or Bylaws must be on file with the PAWS President(s)

4.2 Meeting Minutes

Meeting minutes must be kept for every meeting.

Your meeting minutes must include the following items:

- Date, Time and location of meeting
- Names of meeting attendees
- Names of individuals invited to attend the meeting
- Action Items
- Voting Items
- Summaries from each individual who speaks
- Old Business, New Business and Announcements

The meeting minutes must be kept with all official documentation for the division / group and a copy must be sent to the PAWS President(s)

4.3 Treasurer Reports

Written Treasurer reports must be filed with the official records keeper for your division / parent group.

Written Treasurer reports must be distributed at each meeting. There will be no date gaps between reports.

Treasurer reports must be submitted to the PAWS CFO and must follow the excel spreadsheet provided by the PAWS CFO

The Treasurer reports must include

- Date range the report covers
- Beginning balance
- Ending balance
- All income with appropriate explanation
- All expenses with appropriate explanation

4.4 Website Permission Form

Should your group or division host or maintain a web site, PAWS recommends that you have a website permission form that is signed by parents if you plan to have student information on the site.

4.5 Sponsorship and Donation Forms

If a parent group is wishing to purchase an item(s) for HHS, they may do so by completing and submitting a Gifts & Donations form (obtained through the Bookstore). Once this step is completed, the item(s) may be received at our site. The item (s) will be checked in by the bookstore to match the Gifts & Donations form, items may be assigned a property control tag (if applicable), and the serial number noted (if available) for insurance purposes. Once these items have been gifted, they are no longer the possession of the parent group and cannot be given to students as departing gifts or personal possession.

NOTE: Section 6.5 is copied from the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff.

Note from PAWS - PAWS Insurance does not cover gifts and donations or other items purchased by your division or parent group.

4.6 Facility Use Forms

If your division / parent group is planning an activity/event on the school campus (this includes field, gym, classroom, cafeteria or snack bar use), you must first receive Administration approval prior to your event date. (this applies to during the school day as well as non-school hours). In order to do this; you must complete a "Facility Use" form. This is very important! It enables our Administration, Staff & Community Education to coordinate the activities that occur on any given day on Horizon's campus. This is also important for insurance reasons.

NOTE: The information from 6.6 to this point is copied from the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff.

This form may be requested from the Horizon High School Administration Office or can be found online at the Community Education website.

http://www.pvschools.net/cms/lib08/AZ01902189/Centricity/Domain/1668/Facility_Use_Agreement_14-15-Int.pdf

Note from PAWS – In the event that individuals or groups make facility usage requests and attempted to use the PAWS Certificate of Insurance when they or their group do not belong to PAWS, PAWS will request to the school and the district that they verify with PAWS before any Facility Usage request is approved if the group or individual is listing that they are members of PAWS. This may delay approvals. If divisions / groups are not in good standing with PAWS, we will not be approving their facility usage forms.

Our Insurance does not cover students or coaches. It covers parents / members of PAWS only.

Please refer to section 20 for further description from PVUSD dept of Community Education.

4.7 Expense Voucher Form

Each division / parent group must develop an Expense Voucher form.

This form is used when an individual purchases items on behalf of the committee, division / parent group and wishes to be reimbursed for his/her expenses or charges.

NOTE: This is a PAWS regulation. Reimbursement requests (Expense Vouchers) for expenses incurred by any individual must be approved by at least two officers of the PAWS divisions or parent group. Neither officer can be the requestor.

4.7.1 Guidelines for requesting reimbursement from accounts

The requestor must complete and sign the form.

The form must be signed (approved) by the Treasurer and at least one other officer. If it is the Treasurer or other officer that is requesting the reimbursement, then that individual is not allowed to approve the reimbursement.

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

If a statement is used as verification of payment, you must black out the credit card number. The name must be readable.

4.8 Other Forms / Flyers

All flyers, memos, reminders, letters, etc. to be sent to the homes of parents/guardians must have prior Administration approval.

NOTE: Section 6.8 is copied from the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff.

5 Fiscal Operations Policy Statement

This section will provide an overview of the PAWS financial operations. This policy was developed to offer general guidelines about financial controls and procedures for the PAWS and PAWS Parent Groups and Committees.

It is recommended that each division and parent group develop a Fiscal Operations Policy Statement.

1. The funds for PAWS and PAWS Parent Groups and Committees 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 expensed must be issued via check. **No check can be made payable to "CASH".**
3. The volunteers responsible for the financial account (s) and reporting will never allow the checking account balance to drop below \$200.00.
5. The Treasurer and at least one other officer will have signature authority of the account.
6. A minimum of one (1) Horizon High School Boosters INC "Officer" of the Corporation, will be required to be a signator on each parent group account.
7. Each group must determine the limit for checks that requires two signatures.
8. All processed payments, bills, invoices and cash receipts will be properly recorded and appropriate backup paperwork will be maintained.
9. The electronic account will be balanced each month to the statement from the bank.
10. There may be "petty cash" maintained by a group. Each group must specifically state if they will maintain "petty cash" and who will maintain the "petty cash". The purpose of the petty cash must be defined in the groups Charter/Bylaws. "Petty Cash shall consist of no more than \$ 1,000.00 at any given time.
11. All income received by groups should be deposited within five days into the account and each item defined in the deposit on the deposit slip(s)
12. The Treasurer will maintain copies of deposit receipts.
13. The Treasurer will make copies of all checks issued and received (unless copies of checks issued are provided by the financial institution).
14. PAWS does not condone the use of credit or debit cards issued for any of the group account (s). If credit or debit cards are issued, then the group must complete the Debit/Credit card form

included in the Operations Manual and return it to the PAWS President(s) and CFO. The PAWS President(s) and CFO must have the names of the individuals who carry the cards. Receipts with a written explanation from use of the card must be provided along with the monthly financial report that is given to the PAWS CFO. PAWS highly suggests that the use of such debit cards be strictly monitored by at least two Executive Officers of each individual board. Under no condition will more than two (2) debit cards be issued per bank account, per year.

15. The Treasurer will review all invoices received prior to payment.
16. The records of all groups and committees will be open to inspection by PAWS at any time and upon written request
17. Any copies of financial information requested will be produced at requestor's expense.
18. The Treasurer will provide copies of all required financial information to the CFO.
19. All expense / reimbursement vouchers must be signed by a minimum of two officers.
20. All groups are required to maintain invoices, purchase orders, and receipts for a minimum of 3 years. These can be kept electronically or hard copies.
21. Any check or payment issued to any vendor, parent, club, or similar that is more than \$ 1,500.00 shall be reported in the monthly financial to the PAWS CFO and will require a copy of check being written with any receipts that substantiate the amount being paid.

6 Volunteer Expectations

6.1 Volunteer Handbook

The Horizon School Administration has requested that every volunteer read and complete the PVUSD Volunteer Handbook. The forms included this handbook are to be completed and returned to Horizon High School. Copies are available at HHS and on both PAWS and the Horizon website.

6.2 Conduct

Smoking and/or drinking of alcoholic beverages is not allowed during any PAWS or PAWS division/parent group event or meeting where under age individuals are present.

7 Budgets

PAWS requires that each group determine a yearly budget and submit it to the PAWS President(s) and CFO.

The budget should be distributed and voted on by your division / group's voting members.

A copy of the budget should be on file with the PAWS CFO and with the division / group secretary.

Any Parent Group is required to submit a copy of their budget and any modifications to the budget, to the PAWS President(s) and PAWS CFO as soon as it is finalized, but no later than two weeks after the start of the Parent Group's season.

Any group that budgets for "gifts & donations" for the district, school, club or team, will require approval from the PVUSD or Horizon High School administration, **prior** to voting into the budget. This includes items such as: uniforms, practice gear, training materials and all equipment.

8 Accounts

8.1 Types

You should be familiar with the types of accounts that PAWS divisions and parents groups can have and the accounts that are held at the school.

1. PAWS Division / Groups Account
2. Club's School Account (Horizon High School Bookstore)
3. Tax Credit Account (Horizon High School Bookstore)

8.1.1 PAWS Division / Group Account

Each PAWS division / group is allowed to have no more than two bank accounts – one checking and one savings. It is not required to have a savings account.

The accounts are to be kept separately from any other group accounts and any other organization.

The accounts are not to be linked to, connected to or in any way shape or form, belong to anyone personally or any other business entity not affiliated with Horizon High School.

All clubs who will utilize Paypal, online fundraising or similar, must be under the name of Horizon High School Boosters INC, DBA Name of Club and use the tax id number for PAWS. Paypal or similar accounts must not run through any personal or non related business accounts not affiliated with Horizon High School.

All accounts must not have any notations of "Horizon High School" or the use of "Horizon".

Horizon High School Boosters, Inc. will be used with a DBA of your parent group as the name on all checking/savings account because of our Tax ID#.

Example: Horizon High School Boosters INC., DBA Ice Skating Club

For checks in the amount of \$1000.00 or over there should be two (2) signers on the check per the By-Laws of Horizon Booster Club, Inc. Divisions or parent groups may decide to have this amount less than \$1,000.00.

8.1.2 Club's School Account

This account is held at the Horizon Bookstore. Please refer to the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff for all rules and regulations regarding this account.

8.1.3 Tax Credit Account

This account is also held by the school. Please refer to the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff for all rules and regulations regarding this account.

The State of Arizona has authorized a tax credit of up to \$200.00 for single and head of household and \$400.00 for married taxpayers for payments to a school for the support of extracurricular activities. Taxpayers that file married/separate returns can claim only one-half of the credit on each return. Taxpayers are not required to have a student enrolled at the school in order to make payments eligible for the tax credit.

<http://www.pvschools.net/Page/178>

8.1.3.1 Eligible Extra Curricular Activities

Activities eligible for the tax credit are school sponsored extracurricular educational activities that supplement the educational program and require enrolled students to pay a fee in order to participate. All activities must be approved by the school's site council. Field trips are eligible for the Tax Credit if a majority of the time is outside the regular school day and students must pay a fee in order to participate. Activities run by parent organizations, outside vendors, or non-for-profit groups are not eligible for the tax credit.

Note: Section 8.1.3 is information provided to PAWS by HHS Administration **Financial Reporting**

Because Horizon High School Boosters, Inc. is a non-profit corporation, there are Federal and State laws and statues that we must follow. Those Federal and State laws and statues require PAWS to file the following reports. Therefore, you are required to supply only PAWS with your financial information. PAWS files all required financial reports on your behalf.

You are not required to supply any financial information to the school or district.

9. Financial Reporting

9.1 Arizona Corporation Commission Annual Report

At the end of our fiscal year (Jan 1 – Dec 31), PAWS is required by the State of Arizona to file an Annual Report with the Arizona Corporation Commission. PAWS files on behalf of all divisions and parent groups.

The PAWS President(s) and CFO will ensure the Annual Report is filed with the Corporation Commission.

The PAWS President(s) and CFO will keep copies of the Annual Report.

9.2 Tax Returns – IRS and State of Arizona

At the end of our fiscal year (Jan 1 – Dec 31), PAWS is required by Federal law to file a report / form with the IRS and the State of Arizona. PAWS files on behalf of all divisions and parent groups

PAWS acquires the services of a CPA (Certified Public Accountant) to prepare these reports on behalf of all divisions and parent groups.

The PAWS President(s) and CFO will coordinate with the CPA to file these reports with the appropriate organizations.

The PAWS President(s) and CFO will keep copies of these reports.

9.3 GASB - 39

At the end of our fiscal year (Jan 1 – Dec 31), PAWS is requested by PVUSD to file a report / form with PVUSD. This report is filed on behalf of all divisions and parent groups.

The PAWS CFO will prepare this form (with the information that is provided to the CFO during the year) and return it to appropriate person at the district.

The PAWS President(s) and CFO will keep copies of the GASB 39.

10 Fundraising

It is important to know the difference in “school – sponsored” and “non-school sponsored events”.

NOTE: The information in section 10.1, 10.2 and 10.3 is copied from the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff.

10.1 School-sponsored

You must have prior administrative approval (“Activity Request” form approved by the Administration).

Any funds raised by this event must be deposited into the club’s school account.

No parent(s) may handle funds.

Sponsor/coach/director must be present during entire activity. This is for the protection of the students and to monitor student behavior.

Use of “Horizon High School” in the promotion/advertising of an activity is allowed.

10.2 Non school-sponsored

Parents coordinate and conduct the activity (no participation from the sponsor/coach/director or club members). Promotion / advertising must not incorporate the use of the words “Horizon High School”. All parent only fundraisers should be advertised as such. The district has noticed a number of parent groups having their own fundraisers that may not be a type of fundraiser that the district would be approve but

are carrying the "Horizon Husky" name. If a parent group has their own fundraiser the advertising should be from them such as: Accents, Gridiron, etc; example: The Gridiron Booster Club presents our 5th Annual Silent Auction".

10.3 Joint Effort

If a fund-raiser is a "joint effort" with students, staff (sponsor, director, coach) and division/parent group participating, the activity is considered -" school sponsored" therefore:

- A Student Activity/Facilities Use Form must be on file prior to the activity with the agreed upon percentage of proceeds noted.
- Activity may be promoted/advertised with "Horizon High School"
- Sponsor, coach, director must be present during the entire time students are present.
- **ALL PROCEEDS** must be deposited with the school including inventory/backup. A purchase order can then be started to return the agreed upon portion to the booster group. The joint venture form will indicate the amount of the split of proceeds. Ticket sales cannot be included in joint ventures.
- After hour's activities require prior bookstore consultation for night-drop procedures.

11 Fundraising Guidelines

There is some very good information and guidelines provided by PVUSD on their website for all Booster Clubs.

Again, PAWS encourages all divisions and group to review information regarding this on the PVUSD district website.

Raffles, lottery tickets or gift cards are NOT ALLOWED. Please refer to the PVUSD Booster Club Guidelines Handbook.

Any questions about this information should be directed to the district.

12 Mail Distributions

12.1 Bulk Mail

PAWS obtained a bulk mailing permit and will use it at various times during the year to distribute information.

Any PAWS division or parent group may request to have information included in any of our bulk mailings. They will be expected to pay for the printing costs of their flyer and an appropriate portion of the expense of the mailing.

12.1.1 Summer Mailer

12.2 Each summer PAWS sends out a mailer to all parents that contains information about PAWS. This is called our summer mailer. This is taken care of by the Vice President. This is the primary mailer for PAWS each year Regular Postal Mail

Mail (includes bills/invoices) relating to parent groups must not be sent to the school. Nor may they say "Horizon High School" on them. These items should be addressed to your parent group representative. This includes any items or goods for sale by a parent group.

NOTE: Section 12.2 is copied from the Horizon High School Guidelines for Student Activities Prepared by the HHS Bookstore Staff.

13 Websites

It is the responsibility of each PAWS Parent Group Rep and Division Chair to work with the PAWS Web Master to determine what information links are to be on the PAWS website. PAWS recommends that each club that utilizes a website, to please provide a link to the Horizon High School PAWS website on the home page for parents.

The webpage for PAWS groups is: <http://www.horizonboosterclub.com/Clubs.html>

Any division / parent group hosting its own website must use an appropriate web permission form.

13.1.1 Student Athletics on Horizon website

The Horizon Athletic Department includes links to all athletic websites. Those websites can then provide links to parent groups if they wish.

The page is found on the Horizon Athletic web page.

<https://sites.google.com/a/pvlearners.net/athletics-at-hhs/>

14 Meetings

14.1 Meetings

Each division / group is required to meet 4 times per year at least once each quarter.

Each group should notify parents/members of upcoming meetings. Notification should be at least one week in advance of the meeting. Notification should include an agenda of topics to be discussed at the meeting.

14.2 Your first parent meeting of the year

PAWS requires your support to continue to successfully achieve its purpose in supporting your kids!

The PAWS Membership Secretary or another PAWS Executive Board member must attend your first parent meeting of the year to explain the benefits of PAWS membership and our fundraisers. Failure to comply with this regulation may result in your club NOT being in "Good Standing" with Horizon High School Boosters INC.

Membership forms and other PAWS related flyers, forms or membership gifts will be brought to the meeting to distribute.

The link to the PAWS Membership page includes forms for your parent packets:

<http://www.horizonboosterclub.com/Membership.html>

15 Gifts and Donations

15.1 Gifts and Donations

If a division / parent group is wishing to purchase an item(s) for HHS, they may do so by completing and submitting a Gifts and Donations form (obtained through the Bookstore). The items will be checked in by the bookstore to match the Gifts and Donations form, items may be assigned a property control tag (if applicable), and the serial number noted (if available) for insurance purposes.

Note: PAWS Insurance does not cover gifts and donations or other items purchased by your division or parent group.

16 Insurance

Divisions / Parent Groups must operate under the umbrella and with the approval of PAWS.

PAWS carries the required million-dollar liability insurance policy and provides a bond sufficient to cover the operations of the parent groups per Paradise Valley Unified School District No. 69. There is no exception to this rule.

PVUSD requires that PAWS carry an insurance policy for the organization. Such insurance policy must meet the requirements set forth by the PVUSD Community Education office.

PAWS pays for the insurance coverage each year for all groups.

PAWS insurance is on file each year with the PVUSD Administration.

For insurance liability purposes, it is a necessity that the parents participating in the activities of your group are also members of PAWS. We encourage you to enroll your members at the earliest opportunity if they have not already done so.

Our Insurance does not cover students or coaches. It covers parents / members of PAWS only.

16.1 Certificate of Insurance

Should any division or parent group need to obtain a Certificate of Insurance, they should contact the PAWS President(s).

The legal name and address of the event location will be needed to issue the certificate.

The PAWS President(s) will be responsible for contacting the Insurance Company to get a Certificate of Insurance and any other necessary insurance information for the vendor where PAWS will be located.

The PAWS President(s) will be responsible for getting copies of the Certificates of Insurance that list PVUSD as the certificate holder to the appropriate Horizon and district employees.

17 PAWS Divisions and Parent Group Requirements and Guidelines

Over the years PAWS has found that divisions and groups run more smoothly if certain things are addressed up front. Therefore, we developed these guidelines, requirements and recommendations to assist you in running your division / group.

A requirement is something the division / group must do.

A guideline is something the division / group should do.

A recommendation is something that we strongly encourage the division / group to do.

Guidelines and recommendations are usually the results of problems or issues arising within divisions / groups and PAWS having to step in to assist.

17.1 General Requirements

Each group will have 60 days to have accounts up to date with the PAWS CFO. If accounts are not up to date, the parent group will be fined a \$50.00 late fee by the Booster Club. If the PAWS CFO has to do any data entry of your information into a spreadsheet, the fee will be \$15.00 an hour.

If there is no Board in place for a group, the checkbook and all records must be turned over to the PAWS CFO and new bank signature cards will need to be signed. The PAWS CFO will hold the records until a new board is elected and the PAWS Executive Board has signed off on the new parent group Board.

Coaches/Sponsors **may not have direct access** to and/or sign on checking and savings accounts of parent groups. **This includes the use of debit cards or credit cards associated with the account.**

Expenditures must be accurately documented and voted on by the group at large or according to your Charter/Bylaws or approved during meetings.

Make sure all parents of your group are members of PAWS so that they are covered by our liability insurance.

Grant requests to PAWS by any parents group will not be heard or voted on if that group is not in good standing with PAWS President(s) and CFO. To be in "Good Standing", the group must be current and have all financials turned in to PAWS, Acceptance and Compliance forms turned in for current board members, must have an active PAWS representative, must have attended the monthly PAWS meetings, must have Bylaws in place, proof that group has been holding parent meetings and minutes have been taken and must have filed reports monthly with the PAWS CFO for at least one (1) fiscal year.

17.2 Officers Required and Responsibilities

PAWS requires all divisions and parent groups to have a minimum Board of Officers in place, consisting of a President, Treasurer, and a Parent Representative. We cannot condone having only one parent in all positions. We cannot condone having a married couple in the President and Treasurer positions.

It is recommended that groups have other officers as needed.

Vice Presidents, Secretary, Banquet Chair, Concessions Chair, Major Fundraiser Chair

REQUIRED:

- **One individual may NOT serve as President and Treasurer.**
- **All officers must be members of PAWS.**
- **PAWS must have current names and phone numbers of officers at all times**

17.3 President (s) Responsibilities Summary

The President (s) will be responsible for overseeing all aspects of the division / parent group.

The President (s) will be responsible for overseeing the financial status of division / parent group.

The President (s) will be responsible for overseeing that all volunteers are following guidelines, rules and regulations.

The President must verify that a copy of the division's or group's current Charter is on file with PAWS President(s). If your group cannot find a copy of your charter, you will need to create a new charter.

17.4 Secretary Responsibilities Summary

The Secretary or Paws Rep should notify the PAWS Web Master of important dates and information pertaining to their group.

The Secretary is responsible for keeping the minutes at all meetings.

The Secretary will be responsible for keeping an official roster and distributing that roster as needed.

The Secretary will publish minutes to meetings to members and the PAWS CFO.

The Secretary meeting minutes must include the following items:

- Date, Time and location of meeting
- Names of meeting attendees
- Names of individuals invited to attend the meeting
- Action Items
- Voting Items
- Summaries from each individual
- Old and New Business / Announcements

As soon as possible the Secretary will create a roster and distribute it to all members.

The roster should include things like:

- First and last name
- Address
- Telephone: work, home and cell
- Email address
- Student Name
- Student jersey number
- Team student plays on

17.5 Concession Chair Responsibilities Summary

Concession stands are under strict guidelines from Maricopa County Health Department and will be adhered to without exception per PVUSD.

If your parent group decides to have a concession, please contact the PAWS President(s).

There is a separate handbook that details the entire concessions operations and the duties and responsibilities of each a concessions chair.

These guidelines also apply to anyone handling food and include banquets, coaches and/or player meals.

Please reference the Student Activity Manual on the PVUSD website.

17.5.1 Lunch Duty Responsibilities Summary

This section has been removed. Horizon HS no longer has this program.

17.5.2. PAWS Divisions / Parent Group Reps Responsibilities / Requirements Details

PAWS Reps **are expected** to attend the regular monthly meetings. If the rep is unable to attend; they should find a substitute to attend in their place. Should no one be able to attend, the PAWS Rep must send notification of absence to the PAWS Secretary and their PAWS report before the meeting. Meetings are normally held on the first Wednesday of every month in the teacher's lounge-cafeteria.

PAWS Reps **are expected** to provide a report at each regular monthly PAWS meeting. This report is a summary of their divisions / groups recent and /or upcoming activities and / or events at each regular monthly PAWS meeting. Updates to any officers (names and contact information).

PAWS Reps are voting members of the PAWS Board. Divisions / Groups may send more than one rep to meetings, but each division / group gets only one vote. Voting may not be done by proxy. If no rep is in attendance, that division / group will not have a vote. If you are a representative for more than one group, you will get one vote for each of those groups.

PAWS Reps **are expected** to distribute information from PAWS to their division/parent group members and share information about their groups with PAWS.

PAWS Parent Representatives must submit their resignations in writing to the President(s) of PAWS. (Use applicable form.)

During the year the PAWS President(s) may provide information about various topics to be distributed. This would include such things as fundraisers, updates and general information. It is the responsibility (required) of the Division Chairs and Parent Group Reps to distribute this information to their groups.

PAWS Reps are encouraged to use the weekly email blasts to send out information to the entire Horizon community. This includes fundraisers, student awards (with permission to publish names) and upcoming events or games. All information should be sent to the Newsletter Chairperson by Friday, for inclusion in the next blast. No "solo" emails will be sent out unless approved by the President(s)

17.6 Treasurer

All Treasurers are required to use an Excel spreadsheet program to submit checking and savings account information to the PAWS CFO.

Instruction form gives details on how to use the spreadsheet provided by the PAWS CFO.

17.7 Treasurer Responsibilities

17.7.1. Accounting Procedures

17.7.1.1 Fiscal Year

PAWS and its divisions / parent groups operate under a fiscal year of January 1st to Dec 31st. The PAWS CFO's job is to make sure that each division / group submits a copy of their financial records on a monthly basis. The CFO will verify that the information provided is given to the CPA to use in preparation of the PAWS tax returns and annual reports.

Failure to submit our financial data to the CPA in a timely manner has caused PAWS to file extensions in the past. This has cost PAWS additional funds and these costs could be passed onto your group for non compliance

The monthly financial institution statements must be sent to the CFO by the 20th of every month. This includes a detail of all income and expenses year to date. The detail should be on an Excel program that you should already have. The spreadsheet works like a checkbook register with deposits and checks written entered into the sheet.

Any division or group that fails to submit all required information on a monthly basis and as a result incurs additional fees and / or IRS penalties will be charged for those fees and / or penalties. In addition, there will be a \$50.00 monthly late fee charged to all parent groups who are 60 days behind in submitting their financial information to the CFO. Until such financials are received, the group will continue to be charged the \$ 50.00 fee until the documents are received.

All divisions / groups need to have an excel program available to the Treasurer. All transactions are to be entered into the excel spreadsheet. There will be a fee charged to divisions / groups to enter transactions into the correct format. That fee will be \$15.00 per hour.

17.7.1.2 Name Changes

Each division / group is responsible for notifying PAWS of any changes in the names and contact information (address, phone number, email address) of any of your officers, especially your President and Treasurer.

Because we operate on a calendar year financially, you are required to have a financial contact (i.e. Treasurer) in place at all times, including the summer and off season months.

17.7.1.3 Tax Id Number

Be certain of the accuracy and control of your division's / group's finances / accounts. Please be sure for tax purposes, that you currently have a checking account open for your group and that it is affiliated with the PAWS Federal Tax ID #: 86-0669132.

17.7.1.4 Account Names

Do not use personal social security number to open any account that is to be the PAWS divisions / groups account. Do not use "Horizon High School" or "Horizon" in your club name. Accounts will need to begin using the following title: Horizon High School Boosters, Inc., DBA (name of division/group). Do not have bank statements be mailed to a personal residence. All bank statements need to be mailed to the school which will be placed in the PAWS mailbox. The PAWS mailbox is checked weekly by the PAWS President(s) and will be distributed accordingly. Electronic bank statements can be used in place of hard copies being mailed.

17.7.1.5 Signatures

You must have a minimum of two people as valid signers on the accounts. These individuals cannot be the coach or teacher or Horizon staff member associated with your division / group. This includes the use of debit cards or credit cards attached to the account.

For checks in the amount of \$1000.00 or over there should be two (2) signers on the check per the By-Laws of Horizon Booster Club, Inc. Divisions or parent groups may decide to have this amount less than \$1,000.00.

17.7.2 Treasurer Responsibilities Summary

The Treasurer is responsible for maintaining an electronic copy of the accounts. An electronic copy means the financial information is kept in a form such as excel, Quicken, or some type of accounting software application.

The Treasurer must report the financial status to the PAWS CFO on a monthly basis via the approved Excel spreadsheet.

The Treasurer is responsible for preparing a written Treasurers Report for each meeting that includes all accounts.

The Treasurer will ensure that copies of all transactions are kept.

The Treasurer makes sure the financial records are up to date and are provided to the PAWS CFO on a monthly basis (It does not matter whether or not you have any activity, a report must still be submitted. Copies of statements and Excel files **must** be submitted on a monthly basis.).

17.7.3 Deposits

All monies received will be given to the Treasurer or designated volunteer.

The Treasurer will issue cash receipts for payments as necessary.

The Treasurer should make copies of each check written if the financial institution does not provide copies with the statement.

The Treasurer will complete an electronic deposit summary. This summary should be printed and a copy kept for each deposit. Also keep the electronic copy for the electronic records.

The Treasurer will deposit money into the account within 5 days of receiving any monies.

The Treasurer will make copies of the deposit records to keep on file.

Concession stand sales, ticket sales, merchandise sales, etc. must be documented with event date, all deposits recorded correctly with backup documentation of the items sold, and documentation for items purchased for the event with receipts.

17.7.4 Issue Checks

The Treasurer will issue checks to pay for things such as orders, invoices and operational expenses.

The Treasurer will note in the checkbook and the electronic account date, check number, reason for check, amount of check and account check is to be paid from.

The Treasurer will make a copy of each check issued to file with appropriate records. The Treasurer should keep a book that contains only copies of checks issued from the account. It is not necessary for copies to be kept if the bank returns copies of the checks as part of the monthly statement.

No checks can be written back to an officer for reimbursement and signed by that same individual. Another officer must issue a reimbursement check back to a group member.

17.7.5 Balance Account

The Treasurer will receive the bank statements for the account and balance the statement with the checkbook and the electronic account.

The Treasurer will resolve any differences and discrepancies from the statement and his/her records. These differences and discrepancies must be noted on the statement.

17.7.6 Handling of Non Sufficient Funds (NSF) checks

There are several ways of handling NSF checks. Please also refer to your financial institution for their guidelines.

Your division / group must decide how you will handle these and your process must be documented in the Treasurers records or your charter.

One example of how to handle NSF checks is: The Treasurer will return all NSF checks to the issuer. The issuer will be requested to give cash to reimburse PAWS the full amount of the NSF check along with any fees associated with the NSF check.

17.7.7 Placing Orders

The Treasurer or designated volunteer will be responsible for placing orders for supplies and other items with vendors as needed.

17.7.8 W-9's

This is a federal requirement.

All groups who pay individuals for services more than \$599.00 must have that person fill out a W-9, before the first or final payment is made. Forward a copy of that form to the PAWS CFO. A copy and instructions are included.

If your group and Coach / Teacher decides to hire outside help for your group, then the parent group must vote to pay for these services from the division / parent group account and such vote must be documented in the minutes

1. If the amount paid for this individual and his/her service is over \$599.99 then the W9 must be filed.

Examples:

Accompanists, guest speakers, guest coaches, guest instructors, mowing grass or field maintenance, umpires, dance choreographer, agility trainer, speed trainer, mental coach, instructional coach

If the students all go to a vendor (not an individual) for conditioning (example: FitLife). Then a W9 is not filed. Payment is going to a vendor, not an individual.

The W9 form must be completed before the first or final payment is made. Once it is completed, forward it to the CFO. Yearend amounts paid to each person will be verified and a 1099 will be sent out. The IRS deadline for mailing 1099's is January 31st and the reporting of those forms sent out must be done by February 28th.

17.7.9 Debit and Credit Cards

PAWS does not condone the use of credit or debit cards issued for any of the group account (s). There have been too many instances of misuse of funds when debit and / or credit cards were issued for accounts. Please have checks and balances when using debit/credit cards.

If credit or debit cards are issued, then the group must complete the Debit/Credit card form included in the Operations Manual Folder and return it to the PAWS CFO. The PAWS CFO must have the names of the individuals who carry the cards. Receipts with a written explanation from use of the card must be provided along with the monthly financial report that is given to the PAWS CFO.

17.7.10 Instructions for using Excel File

The Treasurer must complete and send in the excel file each month.

The first entry in each month should be the beginning balance for that month.

Expenses should be entered with a negative mark "-" before them.

17.7.10.1 The excel file fields are:

Group Name – insert the name of your group

Statement Month – insert the month and year that is reported. The excel file will format this date field with month name abbreviation-last 2 digits of the year.

Group Information – Contact Name: Insert your Treasurer's name

Group Information – Contact Phone: Insert your Treasurer's phone number

Group Information – Contact email: Insert your Treasurer's email address.

17.1.10.2 The excel file columns

Date, Check #, Payee, Description, Fund Raising, Donation, Service, 1099 Y/N, Food, Admin / Fees, Uniforms, Grants, Balance.

Date – insert the date of the transaction, this field must never be blank.

Check # -

- If the transaction is the issuance of a check - insert the check number.
- If the transaction is a deposit, then enter the word "deposit" or leave the field blank.
- If the transaction is a fee charged by your financial institution, then enter the word "fee" in this column or leave it blank.
- If the transaction is usage of debit/credit card, insert the words "debit" or "credit"

Payee

- If the transaction is the issuance of a check - enter the name that the check is being made payable – this can NEVER be payable to CASH. If this is for an expense reimbursement then see the expense voucher section and follow those rules.
- If the transaction is a deposit – enter the name of your group or leave it blank
- If the transaction is a fee charged by your financial institution - enter the name of your financial institution that holds your account.
- If the transaction is usage of debit/credit card – enter the name of the person who used the card

Description

- If the transaction is the issuance of a check - write a clear description of what the check is being issued for (i.e.: Reimbursement – banquet decorations; t-shirts for the team; pre-game meal for varsity)
- If the transaction is a deposit – write the word Deposit and then a clear description of what / how the incoming funds are for (i.e.: Deposit – Sponsorship from Joe's Pool Hall; Deposit – Memberships; Deposit - Subway)
- If the transaction is a fee charged by your financial institution - write a clear description of what kind of a charge (Bank Fee – NSF Check; Bank Fee – ordered more checks)
- If the transaction is usage of debit/credit card – write "Debit" or "Credit" and then a clear description of the transaction. (i.e. Debit – t-shirts for teams).

Fund Raising

Use this column for deposits made from the following activities:

- Fundraising activities by parents
- Sell of ad in programs
- Sell of clothing items

Donation

Use this column for deposits made from the following activities:

- \$ 2.00 Membership donation checks from PAWS
- Sponsorships
- Sell of banners to be displayed during games
- Sell of tickets to a banquet

Service

Use this column to indicate any funds expensed for the following items that need a 1099:

- Instruction of team from coach or personal trainer
- Payments made to an individual for work performed

1099 Y/N

If the payment was made as a service, then this field must be marked with a "Y". See the separate section about 1099s in this document.

Examples of when a 1099 must be used: Accompanists, guest speakers for camps, guest coaches for camps, guest instructors, mowing grass or field maintenance, umpires, dance choreographer, agility trainer, speed trainer, mental coach

Food

Use this column for any expenses regarding food:

- Food for a banquet Food for pre-game or event

Admin / Fees

Use this column for any expense that does not fall into any other category.

Uniforms

Use this column for any expenses such as:

- Uniforms
- Equipment
- T-shirts
- Any type of carrying case to carry clothing items or equipment
- Score books
- Score cards
- First aid supplies

All uniforms must be submitted to the Horizon High School Athletic Director and Administration for approval. The school provides uniforms for the sport teams. Any additional uniforms must be approved by administration. Uniforms, warm ups, etc. must be school colors

Grants

This column is used if you issue any type of funds as a gift or donation to another organization or individual. Do not use this column for membership in an organization (such as UPC).

Balance

This column has been formatted with a formula that will automatically update with the balance of your account. Do not enter any amount in this column.

17.8 Timeline

It is recommended that each parent group and committee develop a timeline. We have found this to be very beneficial as officers and members change from year to year.

18 Facility Improvement Requests

There are rules, regulations and requirements from PVUSD that all user groups (including PAWS divisions and parent groups) must follow when requesting to fund improvements to district and / or school facilities.

You must contact the school administration for these guidelines if your PAWS division / parent group wishes to fund any type of school facility improvement.

19 Other Funds / Groups Not Associated with PAWS or any PAWS Parent Group

Every year there seems to be confusion about funds from other groups and organizations.

Any funds / fees associated with club / travel teams or **school off season** teams **ARE NOT** your PAWS division / group's funds. These funds / fees must not be deposited into your PAWS division / group account.

The PAWS Cert of Insurance does not cover club / travel or off school season teams **even if the team is made up entirely of Horizon students.**

Remember - The PAWS insurance covers only parents during fundraising events or events hosted by PAWS (i.e. Grad Nite). It does not cover students or coaches.

These club/travel teams or groups cannot use the PAWS tax id number.

If an off season team or club team or travel team or league team (examples: Pop Warner, Babe Ruth Baseball, Little League Baseball or Pony or Colt etc.. recreation level Leagues, Softball leagues - Scottsdale Miss Softball and PVGSL, club volleyball teams - AVA, Juniors, North Valley, Sky, etc... , club wrestling teams - Northwest Valley Wrestling, club dance teams, club running teams, club swimming /diving teams, club basketball teams, club soccer teams - ex. Sereno, Cisco, Blackhawks) practices or uses any facility at Horizon or any facility in the PVUSD district then they are responsible for filing a Cert of Insurance with the district and paying all fees related to usage of facilities.

THESE TEAMS / LEAGUES HAVE NOTHING TO DO WITH PAWS OR ANY PAWS DIVISION OR PARENT GROUP OR ACCOUNT!

If an event is sponsored by these club / travel teams or school off season teams at Horizon and the parents of these children request to use any concession stand, then those parents must use their own food permit and own Cert of Insurance. **PAWS does not own a food permit and Cert of Insurance cannot be used.**

If an event is sponsored by these clubs / travel teams or school off season teams at Horizon and **the PAWS parent group wants to host/sponsor the concession stand**, then the PAWS parent group must submit a facility usage form for the concession stand only and pay for any fees for usage of that facility. Proper food permits must be obtained by that group or contracted with another parent group. The PAWS Cert of Insurance can be used. The club / travel teams or school off season teams must submit a facility usage form for the field/court/room... etc. and pay for any fees for usage of that facility.

PAWS parent groups should not have to pay for room charges when the team/group they represent is out of season and they request to use a room for a meeting. Since PAWS operates all year long and requires parent groups to meet a minimum of 4 times per year (once each quarter), any parent group meeting to fulfill this meeting requirement will not be charged a room fee.

19.1 Community Education – Sports Guidelines

NOTE: The information in this section (20.1) was provided to PAWS by PVUSD Community Education Department. The last know update was in 2006. Please verify all fees and procedures with Community Education.

Community Education was established by the "Governing Board, in accordance with Arizona laws governing the use of school property, and encourages the use of school property as civic, recreational, and educational centers, provided that permitted use does not interfere with school activities." (Governing Board Policy 8.2.1).

Community Education is responsible for offering **programs** and **for issuing permits for facility use** after school hours. The following guidelines list details required to reserve the facility, and follow district policies on running camps, open gyms, and out of season tournaments or scrimmages involving non-district teams.

It is contrary to district policy for an employee to accept payment for tutoring or private lessons unless the teacher has signed an addendum or other agreement with an administrator or Community Education. There is a specific process established for receiving money from students and for paying employees for their time. Community Education camps are designed to collect participant fees and a pay a portion of those fees to the coaching staff by following district policies.

If money is collected, it needs to be deposited into a district account through Student Activities or the Community Education department.

If the appropriate paperwork outlined above is not completed prior to the event, the coach is personally liable for bodily injury and property damage. In the event an injury would occur, the liability to the employee and the District could be overwhelming.

****Please note: If fundraising is done by an outside company, Community Education is unable to insure the coach or the students involved.**

NOTES FROM PAWS:

It is the understanding of PAWS that this fee is waived for PAWS group meetings held at the school.

Any **IN SEASON** tournaments hosted by Horizon teams will be coordinated by the coach and the Athletic Director.



20 Appendix / Copies of Forms

Name of form	Notes
PAWS Membership Application Form	Included in the Operations Manual folder or obtained from the PAWS website http://www.horizonboosterclub.com/Membership.html
Parent Group Registration Form	Included in the Operations Manual folder or obtained from the PAWS website
Letter of Acceptance and Compliance	Included in the Operations Manual folder or obtained from the PAWS website
Grad Nite flyer (s)	Can be obtained from the PAWS website
Copy of PAWS Bylaws	Can be obtained from the PAWS website
PAWS contact info	Can be obtained from the PAWS website
PVUSD Volunteer Handbook	http://www.pvschools.net/Page/3179
Sample excel file	Included in the Operations Manual folder, contacting the PAWS CFO or on PAWS website
Sample Expense Voucher form	Included in the Operations Manual folder or by contacting the PAWS website
W9 form	http://www.irs.gov/pub/irs-pdf/fw9.pdf . PAWS W9 is on the PAWS website
Instructions for using excel file	Included in the Operations Manual folder, contacting the PAWS CFO or on PAWS website
Arizona Tax Credit information and form	Can be obtained from the District website http://www.pvschools.net/Page/178
UPC flyers and forms	Can be obtained from the PAWS UPC Representative http://www.pvupc.org/
Sample Charter	Can be obtained from the PAWS President(s)
Debit / Credit Card Form	Included in the Operations Manual folder or obtained from the PAWS website
Copy of AIA Bylaws	http://www.aiaonline.org/about/forms.php/