

Parent Support Organization Manual



Finance Department

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GUIDELINES FOR OPERATION

DEFINITION/PURPOSE

The partnership between Dysart Unified School District, Parent Support Organizations (PSO) and district schools promotes a positive community partnership. When families, schools, and communities work together:

- Student achievement improves
- Teacher morale rises
- Communication increases
- Family, school and community connections multiply

ESTABLISHING A PARENT SUPPORT ORGANIZATION

A Parent Support Organization may choose to form one of the following: PTA, PTSA, PTO, PTSO or Parent Booster. PTA and PTSA organizations are a local chapter of a national non-profit corporation.

Formal Non-Profit Corporation

- File [IRS Form SS-4](#) "Application for Employer Identification Number" to obtain a Federal tax identification number (www.irs.gov)
- Contact Arizona Corporation Commission for Articles of Incorporation Non-Profit Corporation application (1200 W. Washington St., Phoenix, Arizona 85007, 1-800-345-5819 or www.AZCC.gov)
- Develop and adopt a set of organization by-laws
- Establish officers of the organization
- File application and Articles of Incorporation with the Arizona Corporation Commission (approximately \$40)
- Establish checking account with two signatures required on all checks
- After receiving stamped and approved Articles of Incorporation from the Arizona Corporation Commission, publish the Articles in a local newspaper three (3) consecutive publications (approximately \$200) to establish 501c(3) non-profit tax exempt organization status
- File [IRS Form 1023](#) "Application for Recognition of Exemption" (application fee is \$400-\$850)
- An annual report is required by Arizona Corporation Commission listing current officers and financial statements (annual fee approximately \$35)
- Annual Financial Report is required by the Internal Revenue Service ([IRS Form 990](#))
- Ensure all Officers are registered volunteers and fingerprinted through Dysart's Community Education Department

Advantages:

- Tax deduction for donations to organization
- No personal liability for the officers as long as acting as a reasonable, prudent person

Disadvantages:

- Expensive and time consuming to establish
- Requires diligent annual reporting by succeeding officers with penalties for non-compliance

Informal Non-Profit Association

- File [IRS Form SS-4](#) "Application for Employer Identification Number" to obtain a Federal tax identification number (www.irs.gov)
- Develop and adopt a set of organization by-laws
- Establish officers of the organization
- Establish checking account with two signatures required on all checks
- Ensure all Officers are registered volunteers and fingerprinted through Dysart's Community Education Department

Advantages:

- Inexpensive
- Simple to establish

Disadvantages:

- Donations to organizations are not tax deductible
- Personal liability can attach to the officers if negligence is established
- Officers can be held personally responsible and liable for contractual obligations which they have signed
- IRS may determine that annual net revenue of the organization is subject to Federal income tax

OPERATION AND FINANCIAL RESPONSIBILITY

- Obtain approval and support from School Administrator.
- Dysart employees are to be in advisory roles only. They may not be officers of the organization or signers on the checking account.
- Develop and adopt organization by-laws (governing document). This document should include provisions for amendments.
- Establish officers of the organization (usually: President, Vice-President, Secretary, and Treasurer).
- Develop annual budget plan and goals for the organization. Plan activities for the year based on the budget and goals.
- Treasurer should produce a monthly financial report after the receipt of each bank statement.
 - Report should identify all revenue sources during the month
 - The report should itemize all expenditures paid during the month, listing date, payment method (check number, debit card, etc.), payee, description of expense and dollar amount
 - All activity on the bank statement should be reconciled
 - Copies of report and bank statement should be made available to all officers monthly and any other members that request
 - Officers should vote approval of the financial report after presented in a public meeting
- Bank account that requires two approvals/signatures for all expenses.
- Monthly bank statements should be mailed to the school address, not an individual's home.
- An annual audit should be conducted by an independent third party (does not have to be a CPA).
- Money collected through fundraisers and other organization activities should be accounted for, verified by, and prepared for bank deposit by two individuals.
- Minutes of each officer and membership meeting should be produced, distributed to members, and maintained for at least three years.
- The Arizona School Risk Retention Trust insurance policy includes liability coverage for a Dysart Parent Support Organization as long as their meetings and activities are approved by a school administrator. Failure to obtain a school administrator's approval would put the organization at risk. The organization must also be recognized by the Dysart Unified School District Governing Board in order to be covered by the District's liability insurance.
- Fundraising activities must be approved and agreed to by a School Administrator (use Fundraising Approval Form – Appendix).

FUNDRAISING GUIDELINES

Activities that are done for the purpose of fundraising must be initiated, sponsored, and recorded by one of the following per [District Policy Section 10.37](#):

- A Dysart authorized student club. Activity must be recorded in a Dysart managed student activities account. Refer to the Student Activities Handbook for details.
- A Dysart recognized parent support organization. Receipts and expenditures must be recorded in a parent support organization bank account.

Dysart employees may not hold fundraisers without one of these sponsorships.

Fundraisers that are recorded by the district in a student club cannot originate from raffles or any other type of gambling activity, such as chance to win.

Fundraisers sponsored by a Dysart student club must follow [District Policy Section 10.37 – Student Fundraising Activities](#) and the Dysart Student Activities Handbook.

Note: Fundraising activities that cause district students to go into the community to make sales on a door-to-door basis are strictly prohibited.

A Parent Support Organization may participate in a joint fundraising project with a student club. The proceeds should be allocated proportionately between the two organizations based on the level of effort devoted by each group on the fundraiser per [Attorney General Opinion I84-032](#). Fundraisers that are co-sponsored by a parent support organization and student club must have a pre-arranged division of revenue between the groups before the activity begins.

The approval process for fundraisers must be followed using the DUSD Fundraising Approval Form (appendix).

Fundraising activities on school premises or elsewhere involving students may not interfere with the instructional time of any student.

DISTRICT RESOURCES:

[District Policy Section 10.37 – Student Fundraising Activities](#)

[District Policy Section 11.19 - Advertising in School](#)

[District Policy Section 11.20 – Distribution/Posting of Promotional Materials](#)

[Carnival Festival Rides and Attractions Guidelines](#)

REFERENCES:

[A.R.S 13-3302 Exclusions](#)

GIFTS AND DONATIONS

Public Gifts and Donations – [District Policy Section 11.3 – Public Gifts/Donations to Schools](#)

This policy allows the Governing Board to accept gifts and donations. It also reserves the right for the Board to refuse gifts. All gifts and donations become the property of the District. The policy and procedures establish the criteria for appropriateness and acceptability of gifts and donations.

Practical Considerations for Parent Support Organizations

Donations of equipment, buildings and permanent or semi-permanent structures must go through the acceptance process established by the Governing Board. This means that according to policy, parent support organizations should consult with district administration on the appropriateness of such gifts.

The Superintendent has requested that all such requests be processed to the Superintendent's office through the site or building administrator. The site or building administrator will consult with the appropriate district personnel to determine appropriateness and feasibility of accepting, as well as the installation of equipment, building and permanent or semi-permanent structures.

The site or building administrator is responsible for initiating and following through on the acceptance process.

IMPORTANT NOTICE:

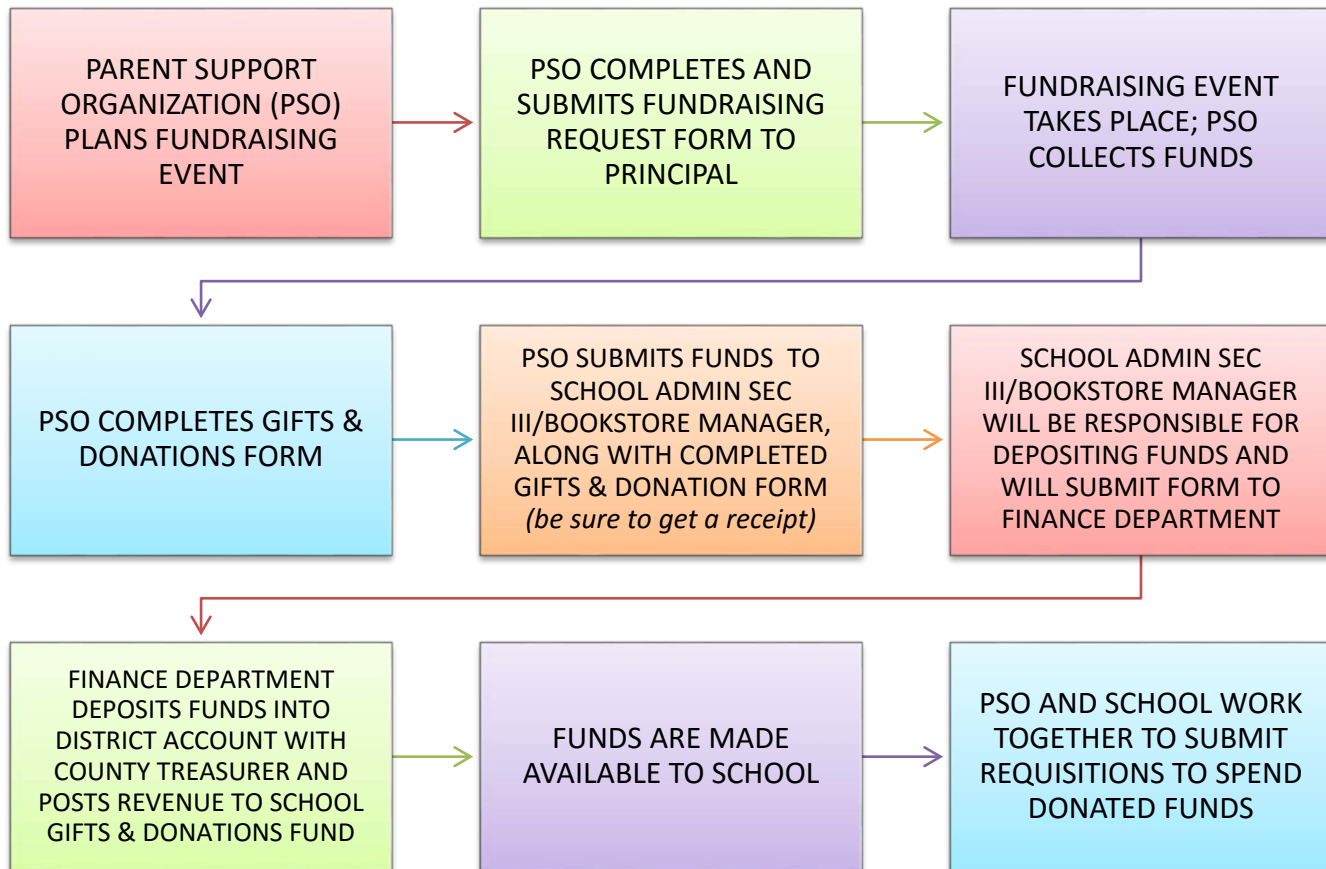
Without final notice from the Superintendent and the Governing Board, Parent Support Organizations should not purchase the items to donate to the district. The required best practice is to donate the dollar amount to the district and the district procures items that are capital or building modification in nature.

DISTRICT RESOURCE:

[District Policy Section 11.3 – Public Gifts/Donations to Schools](#)

FUNDRAISING DONATION PROCESS FLOW CHART

FUNDRAISING DONATION PROCESS



FACILITY USE GUIDELINES

- [Arizona Revised Statute Section 15-1105.B](#) provides in pertinent part:

“The governing board, or the superintendent or chief administrative officer with the approval of the governing board, may permit the uncompensated use of school buildings, grounds, buses, equipment and other school property by any school related group, including student political organizations or by any organization whose membership is open to the public and whose activities promote the educational function of the school district as determined in good faith by the school district’s governing board, or the superintendent or chief administrative officer...”

- Parent Support Organizations that have been approved by the Governing Board may have the benefit of using facilities without charge.
- All Parent Support Organizations must fill out a facilities use agreement form and follow the guidelines for use of facilities.
- Unapproved organizations must show proof of liability insurance.

DISTRICT RESOURCES:

[Facility Use Guidelines & Rental Information](#)

[District Policy Section 11.14 – Community Use of School Facilities](#)

[District Policy Section 11.15 – Public Conduct on School Property](#)

FOOD AND NUTRITION SERVICES

MARICOPA COUNTY FOOD PERMITTING GUIDELINES

Per Maricopa County Environmental Services, any activity for providing food to the public must have a permit unless the food is pre-packaged, non-refrigerated and comes from a commercial kitchen.

Parent Support Organizations which intend to sell food that meets the Maricopa County guidelines for requiring a permit can accomplish this in two ways:

- If the event is to be held off district property - contact Maricopa County Environmental at 602-506-6980 and obtain the necessary permit.
- If the event is to be held on district property
 - A Parent Support Organization which has been approved by the Dysart Governing Board may utilize the school kitchen to meet the Maricopa County's permit requirement. **The use of a school kitchen requires a Food Service employee to be present.** Per the Food Permit Guidelines, the rate for a Food Service employee is \$25 per hour.
 - A Parent Support Organization may obtain a permit from Maricopa County directly.

SMART SNACKS IN SCHOOLS – FOOD SALES AND FUNDRAISING

- Federal/USDA Smart Snacks in Schools regulation and [District Policy 10.46](#) applies to all food and beverages sold to students in vending machines, snack bars, a la carte programs, student stores, fundraisers and school events during the school day.
- All foods sold to students during the school day must be smart snack compliant, per the USDA guidelines.
- The school day, as defined by the USDA in regards to food sales, is from midnight to 30 minutes after the final bell. Please reference the [Smart Snacks in Schools webpage](#) for more information.

CATERING SERVICES

Dysart catering services are available for any event held on district property. Many catering options are available ranging from beverage and snack service to multi-course meals. All revenue received from catering events is returned directly to the Dysart Unified School District. Please visit the [Catering Webpage](#) or call Nutrition Services.

DISTRICT RESOURCES:

[Food Permitting Exemptions](#)

[Permitting Requirements for Special Events](#)

[Temporary Permit Application](#)

VOLUNTEER REQUIREMENTS

All Parent Support Organization officers and members must be approved Dysart volunteers. The purpose of the Dysart Unified School District Volunteer Program is to assist schools in providing the highest quality education to each and every student.

Volunteers

A Dysart volunteer is an individual who has been given a scheduled, pre-arranged activity by a district staff member to assist in one of the district schools. Any person who volunteers more than five (5) hours per year must be fingerprinted. All potential volunteers, including parents of students attending schools within Dysart Unified School District, and Dysart employees who are volunteering, must complete the following forms within the [Volunteer Application Packet](#) and be cleared before they can begin volunteering:

- Volunteer Application
- Volunteer Emergency Information
- Volunteer Fingerprint Requirements (notarized)
- Fingerprint Clearance Application
- Volunteer Confidentiality Agreement
- Volunteer Statement of Understanding
- Volunteer Video Orientation and Handbook

Fingerprinting Process

All volunteers must be fingerprinted. The Volunteer and Compliance Specialist will take your fingerprints. A photo ID will be required for proof of identity. Badges reflect the approval and expiration date of the application.

Please complete the appropriate application and associated documents if you are interested in volunteering.

DISTRICT RESOURCES:

[Volunteer at Dysart](#)



Parent Support Organization Fundraising Approval Form

All fundraisers must have the approval of a school administrator. Activities that are held for the purpose of fundraising must be initiated, sponsored, and recorded by either a PSO or student club per Dysart Policy and Procedures [10.37.P.1](#).

This completed form, contracts/written agreements and meeting minutes must be filed with a school administrator.

Name of PSO: _____ School: _____

Contact Person: _____ Phone #: _____

Position in PSO: _____ PSO Meeting Approval Date: _____

Purpose of Fundraiser: _____

Fundraiser Event Description (what will be sold, how and at what function it will be sold, etc.):

If fundraiser is co-sponsored between a Parent Support Organization & student club(s), provide a description of how the fundraising funds will be divided based on the level of effort of each group per Attorney General Opinion I84-032: _____

Location of Fundraiser (specific room, etc.): _____

Start Date: _____ End Date: _____

All Contracts have been thoroughly reviewed for clear understanding, including minimum charges and consequences of possible unsuccessful fundraising and have been included for School Administrator review.

PSO Officer Signature

Date

AUTHORIZATION

School Administrator Signature: _____ Date: _____

Student Club Deposits Must Be Made Within 30 Days of Fundraiser

Amount Deposited to Student Club: _____ Date of Deposit at School: _____

Admin Sec III or Bookstore Manager Signature of Receipt: _____



Request for Acceptance of Gifts & Donations

Name of Individual Making Donation _____

Business or Company Representing _____

Address _____

City _____ State _____ Zip Code _____

Phone Number _____ E-mail _____

Signed By _____ Date _____

School/Department Requesting Acceptance of Donation: _____

Administrator Signature _____

Cash Donation

Amount Being Donated: _____ Intended Purpose: _____

Account 530.000.0000.1920. _____ . _____ . _____

Non-Cash Donation

Description of Donated Item: _____ Intended Purpose: _____

Estimated Value: _____ Property Control Number Assigned: _____

Serial Number of Equipment: _____ Room Number/Location of Item: _____

Vehicle

(Clean title must be included with donation)

Year/Make/Model: _____

Vehicle Plate Number: _____ Odometer Reading: _____

Vehicle ID Number: _____ Clean Title Received: Yes Contact District Fixed Asset Technician x7967

Estimated Value: _____ Intended Purpose: _____

Forward this form to accounts.receivable@dysart.org. For questions please contact Accounts Receivable at 623.876.7975.
Any Non-Cash items valued over \$1,000 and Vehicles must be tagged by the Fixed Assets Technician.