GUIDELINES FOR OPERATIONS
DEFINITION/PURPOSE

The partnership between Dysart Unified School District Parent Support Organizations and district schools embodies the “We are Dysart” culture. 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

Dysart Parent Support Organizations 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

1. File IRS Form SS-4 “Application for Employer Identification Number” to obtain a Federal tax identification number (1-800-829-4933 or www.irs.gov)
2. 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)
3. Develop and adopt a set of organization By-Laws
4. Establish officers of the organization
5. File application and Articles of Incorporation with the Arizona Corporation Commission (approximately $40)
6. Establish checking account with two signatures required on all checks
7. 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
8. File IRS Form 1023 “Application for Recognition of Exemption” (application fee is $400-$850)
9. An annual report is required by Arizona Corporation Commission listing current officers and financial statements (annual fee approximately $35)
10. Annual Financial Report is required by the Internal Revenue Service (IRS Form 990)
11. Assure all Officers have been fingerprinted by the District’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

1. File IRS Form SS-4 “Application for Employer Identification Number” to obtain a Federal tax identification number (1-800-829-4933 or www.irs.gov)
2. Develop and adopt a set of organization By-Laws
3. Establish officers of the organization
4. Establish checking account with two signatures required on all checks
5. Assure all Officers have been fingerprinted by the District’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

1. Obtain approval and support from School Administrator.

2. Dysart employees are to be in advisory roles only. They may not be officers of the organization or signers on the checking account.

3. Develop and adopt organization By-laws (governing document). This document should include provisions for amendments.

4. Establish officers of the organization (usually: President, Vice-President, Secretary, and Treasurer).

5. Develop annual budget plan and goals for the organization. Plan activities for the year based on the budget and goals.

6. Treasurer should produce a monthly financial report after the receipt of each bank statement.
   a. Report should identify all revenue sources during the month
   b. The report should itemize all expenditures paid during the month, listing date, check number, who it is written to, description of expense, and dollar amount
   c. All activity on the bank statement should be reconciled
   d. Copies of report and bank statement should be made available to all officers monthly and any other members that request
   e. Officers should vote approval of the financial report after presented in a Public Meeting

7. Checking account requires two signatures on all checks. Monthly bank statements should be mailed to the school address, not an individual’s home.

8. An annual audit should be conducted by an independent third party (does not have to be a CPA).

9. Money collected through fundraisers and other organization activities should be accounted for, verified by, and prepared for bank deposit by TWO individuals.

10. Minutes of each officers and membership meeting should be produced, distributed to members, and maintained for at least three years.

11. The Arizona School Risk Retention Trust insurance policy includes liability coverage for Dysart Unified School District Parent Support Organizations 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 (DUSD) Governing Board in order to be covered by the District’s liability insurance.

12. Fundraising activities must be approved and agreed to by a Schools Administrator (use Fund Raising Approval Form).
An objective of Statement No. 14, The Financial Reporting Entity, is that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. This Statement amends Statement 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit.

Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.

2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.

3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

This Statement continues the requirement in Statement 14 to apply professional judgment in determining whether the relationship between a primary government and other organizations for which the primary government is not financially accountable and that do not meet these criteria is such that exclusion of the organization would render the financial statements of the reporting entity misleading or incomplete. Those component units should be reported based on the existing blending and discrete presentation display requirements of Statement 14.

The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2003. Earlier application is encouraged.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments, public benefit corporations and authorities, public employee retirement systems, and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 3 discusses the applicability of this Statement.
GUIDELINES FOR FUNDRAISING ACTIVITIES
Activities that are done for the purpose of fund raising must be initiated, sponsored, and recorded by one of the following:

1. A Dysart authorized student club. Receipts and expenditures must be recorded in a Dysart student activities account. Refer to the Student Activities Handbook.

2. A Dysart recognized parent support organization. Receipts and expenditures must be recorded in a parent support organization checking account.

Dysart Unified School District No. 89 employees may not hold fund raisers without one of these sponsorships.

Fund raisers 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.

Fund raisers sponsored by a Dysart student club must follow Dysart Governing Board Policy Section 10.37 – Student Fund-Raising Activities and the Dysart Student Activities Handbook.

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

Fund raisers that are co-sponsored by a parent support organization and student club organization should have a pre-arranged division of revenue between the groups before the activity is begun.

The approval process for fund raisers must be followed using the Dysart Unified School District Fund Raising Approval Form.

Fund raising activities on school premises or elsewhere involving students may not interfere with the instructional time of any student.
PARENT SUPPORT ORGANIZATIONS

GIFTS & DONATIONS
TO DYSART UNIFIED SCHOOL DISTRICT

www.dysart.org
Public Gifts and Donations – Governing Board 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 regulation 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 best practice is to donate the dollar amount to the district and the district procures items that are capital in nature.

REFERENCES:
- Flow Chart – Fundraiser Donation Process
- DUSD Governing Board Policy Section 11.3 – Public Gifts/Donations to Schools
PARENT SUPPORT ORGANIZATION (PSO) PLANS FUNDRAISING EVENT

PSO COMPLETES AND SUBMITS FUNDRAISING REQUISITION FORM TO PRINCIPAL

FUNDRAISING EVENT TAKES PLACE; PSO COLLECTS FUNDS

PSO TO SUBMIT FUNDS TO SCHOOL ADMINISTRATIVE SECRETARY III, ALONG WITH COMPLETED DONATION AGREEMENT FORM *(be sure to get a receipt)*

SCHOOL ADMINISTRATIVE SECRETARY III WILL BE RESPONSIBLE FOR DEPOSITING FUNDS AND WILL SUBMIT FORM TO FINANCE DEPARTMENT

FINANCE DEPARTMENT DEPOTS FUNDS INTO DISTRICT ACCOUNT WITH COUNTY TREASURER AND POSTS REVENUE TO GIFTS AND DONATIONS SCHOOL ACCOUNT

FUNDS ARE MADE AVAILABLE TO SCHOOL

PSO TO WORK WITH SCHOOL ADMINISTRATIVE SECRETARY III TO SUBMIT REQUISITIONS TO SPEND DONATED FUNDS
PARENT SUPPORT ORGANIZATIONS

FACILITY USE GUIDELINES

www.dysart.org
Information for Parent Support Organizations

1. 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...”

2. This means that parent support organizations that have been approved by the Governing Board may have the benefit of using facilities without charge.

3. All parent support organizations must fill out a facilities use agreement form and follow the guidelines for use of facilities. In addition, each organization must show proof of liability insurance. If an approved organization, their liability insurance is provided through the policy of the Dysart Unified School District without cost to the organization or its members.

REFERENCES:

- Dysart School District Facility Use Guidelines
- Facility Use/Rental FAQ
- DUSD Request for Use of School Facilities Form
- DUSD Governing Board Policy Section 11.14 – Community Use of School Facilities
- DUSD Governing Board Policy Section 11.15 – Public Conduct on School Property
PARENT SUPPORT ORGANIZATIONS

COUNTY FOOD PERMITTING GUIDELINES

www.dysart.org
Per Maricopa County Environmental, 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. This is not a Dysart School District requirement. It is a requirement being enforced by Maricopa County. Parent Organizations which intend to sell food that meets the Maricopa County guidelines* for requiring a permit can accomplish this in two ways:

1. **If the event is to be held off School District property** - contact Maricopa County Environmental at 602-506-6980 and obtain the necessary permit.

2. **If the event is to be held on School District property** - contact the Dysart Community Education Department to obtain a Facilities Use Form. The Department can be reached at 623-876-7056 or information can be obtained on the Dysart website under the Community Education’s Facility Use/Rental webpage.

   a. A Parent Organization which has been approved by the Dysart Governing Board may utilize the school kitchen to meet the Maricopa County’s permit requirement. In addition, a Facilities Use Form** must be submitted to the Community Education Department. **The use of a school kitchen requires a Food Manager to be present.** Per the District Food Permit Guidelines, the rate for a Food Manager is $30 per hour.

   or

   b. A Parent Organization may obtain a permit from Maricopa County directly and must submit a Facilities Use Form** to the Community Education Department.

Please do not contact the Nutrition Services Department unless there are questions about the nutritional content of the food.

* These guidelines can be found on [www.dysart.org](http://www.dysart.org) under Parents/District Resources/Food and Nutrition. Click on Maricopa County Food Permit Brochure.

** Once the Parent Organization has been Governing Board approved, there is no cost for using the facility. The Facilities Use Form is required to guarantee the facility will be available.
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<td><a href="http://www.azleg.state.az.us">www.azleg.state.az.us</a></td>
<td>Obtain copies of state statues on this website</td>
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<td><a href="http://www.azcc.gov/">http://www.azcc.gov/</a></td>
<td>Arizona Corporation Commission website</td>
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<td><a href="http://www.dysart.org">www.dysart.org</a></td>
<td>Obtain information about the Dysart Unified School District including a link to Governing Board policies</td>
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<td><a href="http://www.form1023help.com">www.form1023help.com</a></td>
<td>Internal Revenue Service Publication 557 “Tax-Exempt Status for Your Organization” – official guidance about tax-exempt organizations Form 1023 necessary to apply for 501 (c) (3) status</td>
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<td>Internal Revenue Service Form 1023 and instructions for applying for 501 (c) (3) status and obtaining IRS Publications 557</td>
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PARENT SUPPORT ORGANIZATIONS

VOLUNTEER REQUIREMENTS

www.dysart.org
VOLUNTEER AT DYSART

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. The services of volunteers are utilized in schools and district offices to:

- Enrich children’s learning opportunities
- Provide individual attention those children who need more one-on-one assistance
- Promote a school-home-community partnership for quality education
- Provide teachers with more time to work with students
- Relieve teachers and support personnel of non-instructional tasks

Every person who cares about children and education is a potential volunteer. Prior teaching experience is not necessary. Volunteers can be parents, grandparents, college students who are 18 years of age or older and community members.

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, 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 (will be notarized)
- Fingerprint Clearance Application
- Volunteer Confidentiality Agreement
- Volunteer Video Orientation and Handbook
- Volunteer Statement of Understanding

Visitors
Individuals who are visiting a school do not need to be a registered volunteer. This would include parents who are visiting the school, but not volunteering. However the person(s) must follow the district office and school sign-in procedures.

Fingerprinting Process
All volunteers must be fingerprinted unless they have a current Arizona Fingerprint Clearance Card. Background checks performed by previous employers or organizations will not be accepted in lieu of fingerprint clearance. The Volunteer and Compliance Specialist will take your fingerprints. A photo ID will be required for proof of identity when fingerprints are taken. Volunteer badges will reflect the date your fingerprint clearance expires.

Volunteer Chaperones
Volunteer chaperones on overnight field trips must be fingerprinted, regardless of the number of total hours volunteered. If an individual will attend only one field trip per year, they do not to complete the volunteer process unless they will not be directly supervised by a school staff member. If more than one field trip will be attended per year, individuals must complete the process to become an approved volunteer.
Volunteer Athletic Coaches
Prior to any coaching activities, all Volunteer Athletic Coaches must be interviewed by a school administrator. Additionally, a Volunteer Coach Application must be completed and signed by the school administrator and head coach. The Volunteer Coach must also receive fingerprint clearance. A Volunteer Athletic Coach application may be found on the Dysart website under Dysart.org/Community/Get Involved/Volunteer Information.

Parent Support Organizations
All Booster/PTO/PTA officers or members appointed to a role with financial responsibilities must be approved volunteers in the district. Officers of Parent Organizations should refer to the Parent Support Organization page for additional information located on our website www.dysart.org under Parents/Get Involved/Parent Support Groups.

Please complete the appropriate application and associated documents if you are interested in volunteering. For more information, contact the Volunteer and Compliance Specialist, Community Education Department, at 623.876.7875.