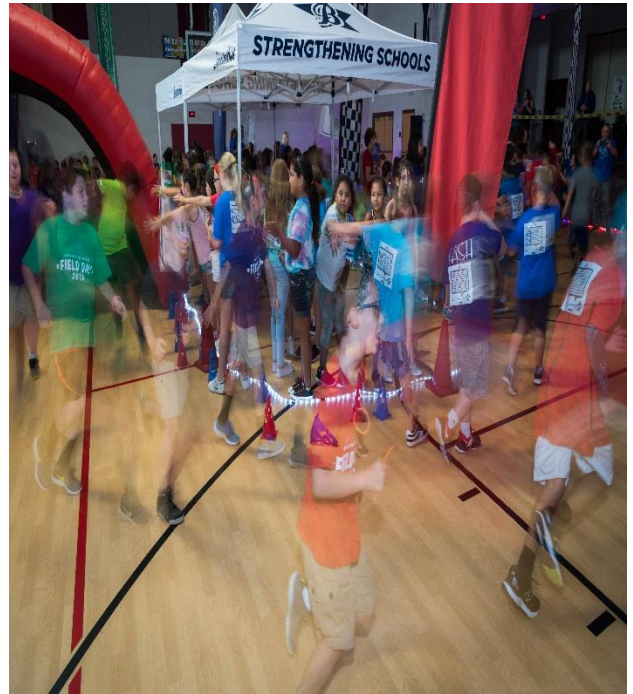


# Parent Support Organization Manual



**Dysart** Schools

Finance Department

## TABLE OF CONTENTS

GUIDELINES FOR OPERATION .....	3
DEFINITION/PURPOSE.....	3
ESTABLISHING A PARENT SUPPORT ORGANIZATION .....	3
OPERATION AND FINANCIAL RESPONSIBILITY .....	4
FUNDRAISING GUIDELINES .....	5
GIFTS AND DONATIONS .....	6
FUNDRAISING DONATION PROCESS FLOW CHART .....	7
FACILITY USE GUIDELINES.....	8
FOOD AND NUTRITION SERVICES .....	9
MARICOPA COUNTY FOOD PERMITTING GUIDELINES .....	9
SMART SNACKS IN SCHOOLS – FOOD SALES AND FUNDRAISING .....	9
CATERING SERVICES.....	9
VOLUNTEER REQUIREMENTS.....	10
APPENDIX .....	11
APPLICATION FOR APPROVAL.....	11
FUNDRAISING APPROVAL FORM .....	12
GIFTS AND DONATIONS FORM .....	13

## 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](http://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](http://www.AZCC.gov) )
- Develop and adopt a set of organization by-laws and standard operating rules
- Establish officers of the organization
- Establish checking account with two signatures required on all checks
- File [IRS Form 1023](#) “Application for Recognition of Exemption” (application fee is \$400-\$850)
- 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](http://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](http://www.AZCC.gov) )
- Develop and adopt a set of organization by-laws and standard operating rules
- 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 (signature is required on the Application for Approval).
- Dysart employees are to be in advisory roles only. They may not be officers of the organization or signers on the checking account. Coaches and student club sponsors don't have authority over a PSO.
- 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.
- Expense approval should follow the by-laws including proper approval, what is being purchased and total cost or not to exceed (NTE) amount. Ideally, the by-laws will have expenses approved by the membership in a public meeting.
- 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 Superintendent's Office 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 either a Dysart authorized student club or a recognized parent support organization. **Dysart schools and employees may not hold fundraisers.**

Activity for a Dysart authorized student club must be recorded in a Dysart managed student activities account. Details on the process are outlined in the Student Activities Handbook for staff sponsors to reference.

Activity for a Dysart recognized parent support organization is managed by their organization and activity is recorded in a parent support organization bank account.

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

Fundraisers sponsored by a Dysart student club must follow [District Policy 5-212](#) and [Procedure 5-212.C](#) and the Dysart Student Activities Handbook.

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 184-032. 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:**

#### **Student Fundraising Activities:**

[District Policy 5-212 Student Clubs and Activities](#)

[District Procedure 5-212.C Student Clubs and Activities - Fundraising](#)

#### **Advertising and Promotional Materials:**

[District Policy 3-201 Facilities](#)

[District Procedure 3-201.B Facilities – Outside Business Operations](#)

[Carnival Festival Rides and Attractions Guidelines](#)

### **REFERENCES:**

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

## GIFTS AND DONATIONS

### **Public Gifts and Donations**

The Governing Board has exclusive authority to accept gifts and donations. This includes the right to refuse, surplus or dispose of any gifts or donations. All gifts and donations become the property of the District. District policy and defined processes 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.

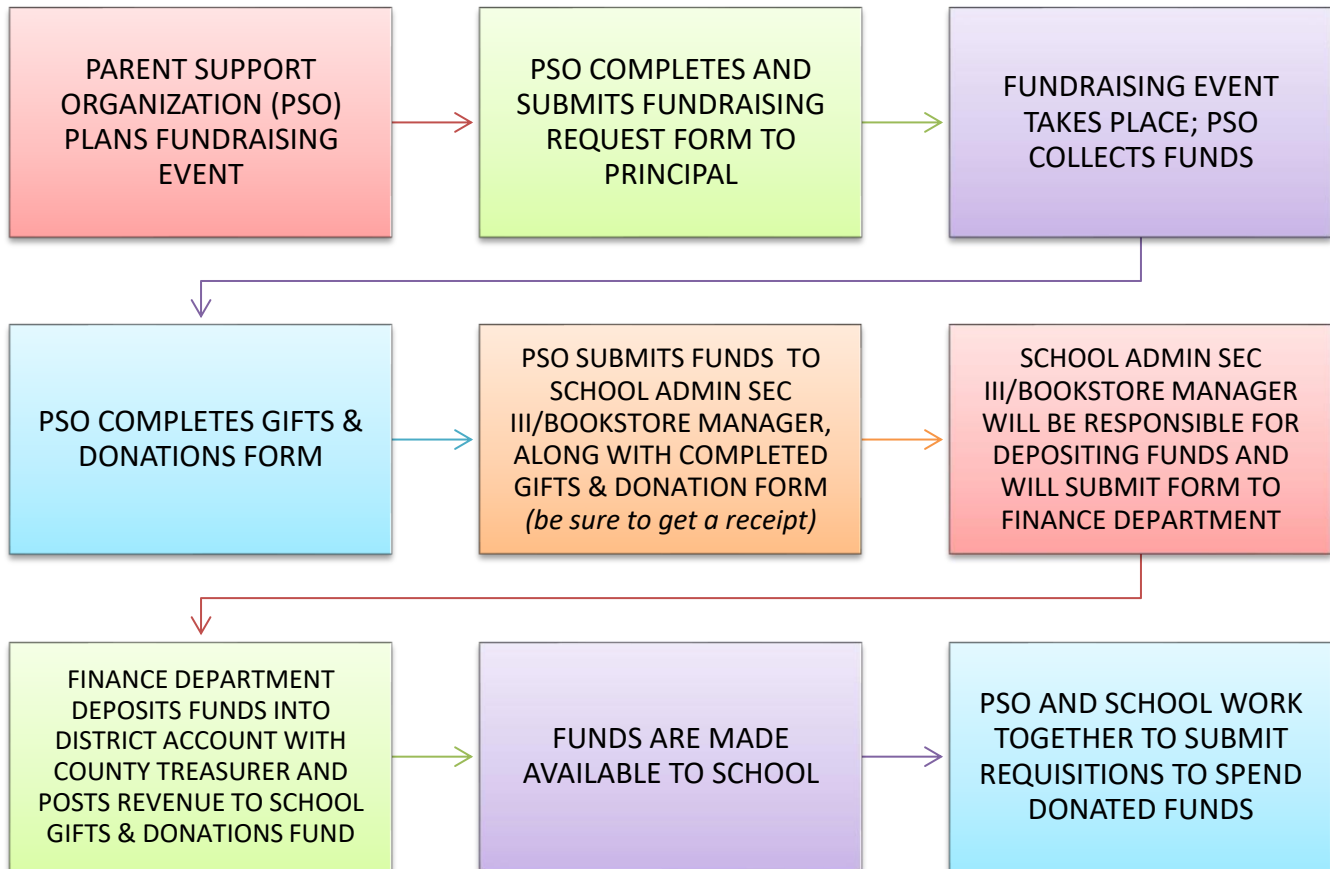
### **DISTRICT RESOURCE:**

[District Policy 3-106 Federal Grants and Other Funding Sources](#)

[District Procedure 3-106.B Federal Grants and Other Funds – Acceptance of Gifts and Donation](#)

## 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 recognized by the Superintendent 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:**

[District Policy 3-202 Facility Use](#)

[District Procedure 3-202.A Facility Use – Short Term Facility Use](#)

[Facility Use Guidelines & Rental Information](#)



## 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 3-301 Food Services](#) 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:**

[Catering Webpage](#)

[Selling Smart Snacks in Schools](#)

[USDA Food and Nutrition Service - A Guide to Smart Snacks in School](#)

[District Policy 3-301 Food Services](#)

[District Procedure 3-301.A Food Services - Nutrition](#)

[District Procedure 3-301.E Food Services – Wellness Program](#)

[Food Permits](#)

## 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](#)

# APPENDIX

## APPLICATION FOR APPROVAL

### PARENT SUPPORT ORGANIZATION APPLICATION FOR APPROVAL (PTA, PTSA, PTO, PTSO & BOOSTER CLUBS)



As an organization we have **attended the Parent Support Organization District training**, agree to abide by the By-Laws of our organization, and follow District Guidelines for Operation, while we strive to improve our children's educational opportunities where support is needed.

Name of Organization: \_\_\_\_\_ School: \_\_\_\_\_  
 Renewal **OR**  New Organization Taxpayer ID#: \_\_\_\_\_

**Required Documents:**

- 1) Copy of By-Laws **and** Standard Operating Rules
- 2) Documentation of filing of Form 990 with IRS (**confirmation documentation from the IRS required**)
- 3) Most recent Treasurer's Report **and** a bank statement **OR** Annual Audit Report
- 4) Revenue (July 1, 2022 to June 30, 2023) \_\_\_\_\_ Expenses (July 1, 2022 to June 30, 2023) \_\_\_\_\_  
*Please indicate the amounts for the previous school year: (this information is required by GASB No. 39)*

**OFFICERS:**

Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____	Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____
Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____	Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____
Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____	Name _____ Office Held _____ Signer on Bank Account <input type="radio"/> YES <input type="radio"/> NO Exp. of Volunteer/Fingerprint Status _____ Phone _____ Email _____

\_\_\_\_\_  
 President Signature Date Vice President Signature Date

\_\_\_\_\_  
 Treasurer Signature Date Secretary Signature Date

Principal's Signature: \_\_\_\_\_  
 Signature Date

Rev. 08/2023

**FUNDRAISING APPROVAL FORM**


# 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 [District Policy 5-212](#) and [Procedure 5-212.C](#).

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: \_\_\_\_\_

05/2023

## GIFTS AND DONATIONS FORM

**Dysart**Schools

Finance Department

# 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](mailto: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.

8/2022