

# Parent Support Organization Handbook



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## WHAT ARE PARENT SUPPORT ORGANIZATIONS

Parent Support Organizations (also known as Booster Clubs) are parent organizations formed primarily to assist student groups with obtaining resources for events, supplies, equipment and various fees and expenses. Parent Support Organizations are separate from the District and they are not under the control of or the responsibility of, the site administrator, superintendent or governing board. Their funds are not controlled by the district or the students, nor should they be involved in the administering or supervising of the activities of student organizations.

Parent Support Organizations are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students such as PTO, athletic teams, Odyssey of the Mind teams, and musical groups, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and Amphitheater welcomes and encourages family interest and participation.

The partnership between Amphitheater Public Schools, 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

Thank you for volunteering your time and talents to help our schools and students.

## ESTABLISHING A PARENT SUPPORT ORGANIZATION

A Parent Support Organization may choose to form one of the following: PTA, PTSA, PTO, PTSO or Parent Booster (e.g. Band Booster Club). PTA and PTSA organizations are a local chapter of a national non-profit corporation. In order for a parent/citizen group to be approved by the school and the District, the following guidelines must be observed. Only approved groups may be granted use of school facilities.

### FORMATION/STRUCTURE OF PARENT SUPPORT ORGANIZATION

- Any group of parents or citizens seeking to be approved by the school or District shall submit the Annual Application for Governing Board Approval (Appendix KBE-EB) to the designated site administrator. If the site administrator approves the group, the site administrator shall submit the form to the Superintendent for District approval. This form must be completed and approved annually.
- The Administration may terminate privileges of any organizations which deviate from their stated purpose or which contravene law or district policy or regulation.

#### Formal Non-Profit Corporation

- File [IRS Form SS-4](#) "Application for Employer Identification Number" to obtain a Federal tax identification number online or download and fax
- 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) ). To file online visit <https://ecorp.azcc.gov/> and complete the incorporation application.
- Develop and adopt a set of organization by-laws and standing operating rules/procedures
- 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 501(c)(3) non-profit tax exempt organization status. This may be optional please follow the guidelines in your determination from the Arizona Corporation Commission.
- File [IRS Form 1023 or Form 1023EZ](#) "Application for Recognition of Exemption" (application fee is \$275 for Form 1023EZ or \$600 for Form 1023)
- An annual report is required by Arizona Corporation Commission listing current officers and financial statements (annual non-profit corporation fee approximately \$10)
- Annual Financial Report is required by the Internal Revenue Service ([IRS Form 990](#))

#### 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 online or download and fax
- Develop and adopt a set of organization by-laws and standing operating rules/procedures
- Establish officers of the organization (President, Vice-President, Treasurer, and Secretary)
- Establish checking account with two signatures required on all checks

#### **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 that they have signed
- IRS may determine that annual net revenue of the organization is subject to Federal income tax

## **PREPARING BYLAWS**

Parent Support Organizations are required to have bylaws explaining the purpose of the organization and how it will conduct business. The following items should be included in the bylaws:

1. Name and purpose of the organization
2. Membership and Tenure
  - a. Who can join?
  - b. How many members?
  - c. What officers?
  - d. Who has voting rights?
  - e. Will those who move from the school attendance area be allowed to serve their terms if desired?
  - f. What are the procedures for removing someone from office?
  - g. How will unexpired terms be filled when vacancies occur?
  - h. Will leaves of absence be permitted?
  - i. The composition and membership of committees
3. Executive Board or Officers
  - a. Positions and duties of each position defined
  - b. Position and term limitations
  - c. Successions
  - d. Elections and qualification for office
4. Method of amendments to the constitution
  - a. By who
  - b. By petition of percent of members
  - c. By ballot
5. Adoptions or ratification of constitution and any subsequent amendments
  - a. Shall require (percentage) vote of (Executive Board)
6. Finances

- a. Statement of internal controls, authorization of financial activities
  - b. Who shall approve prior to any commitment
  - c. Intended use of the funds generated by the organization
  - d. Statement determining distribution of assets upon dissolution; should align with framework of the organization original purpose
7. Meeting schedule
  - a. For regular and special sessions
  - b. Time, manner, frequency
  - c. What constitutes a quorum
  - d. Who shall conduct meetings

The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election and that all replacement officers may only finish the term of the person replaced. Organizations may also want to define the procedures for resignation, e.g., a letter to the President or Executive Board, and/or establish criteria for terminating officers who fail to attend meetings, e.g. missing two consecutive scheduled meetings without cause or proper notice to the officer.

## **FINANCIAL GUIDELINES FOR OPERATION**

For the purpose of operating as an organization and performance of financial obligations, groups that support schools shall obtain their own federal tax identification number. Such groups shall comply with the following financial guidelines:

- Obtain approval and support from School Administrator
- Employees of the school 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) and standing operating rules/procedures. These documents 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
  - All funds shall be deposited and disbursed through the organization's bank account
  - 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 members
  - 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 limited liability coverage for an Amphitheater Parent Support Organization as long as a school administrator approves their meetings and activities. Failure to obtain a school administrator's approval would put the organization at risk.
- Capital items (over \$1,000.00) purchased by the support group for the School/District are considered a gift to the District and must be approved by the Governing Board. Gift & Donation forms are available at all schools for this purpose.
- Fundraising activities must be approved and agreed to by a School Administrator (Appendix - Fundraising Approval Form)
- Forms are available at Amphi.com under Parent Organizations

## **COORDINATION WITH THE SCHOOL ADMINISTRATION**

The initial and annual approval of a group must be confirmed in writing. A written monthly report must be provided to the principal or designee, to include monthly minutes of meetings, consisting of the calendar and budget statement. A final report is required each year, to include the minutes and a financial report. The year-end minutes should include an assessment of goals.

# **OPERATING A PARENT SUPPORT ORGANIZATION**

## **MEMBERSHIP**

1. Parents/guardians and staff may be members of any PSO
2. The principal or site designee shall maintain ongoing communication with the organization
3. No fees can be collected as a condition of membership unless the PSO is a nationally recognized parent organization that requires fees at a national level

## **ELECTION OF OFFICERS**

The election of officers for a PSO should occur on an annual basis. At a minimum, they shall elect officers for the position of president, vice-president, secretary and treasurer. These officers will make up the executive board. Each member of the executive board is required to ensure the PSO procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. As a member of the executive board, an individual is legally obligated to be prudent and reasonable in conducting himself to help preserve and protect the organization. Executive board members must actively participate in the management of the organization including attending meetings, evaluating reports and reading minutes.

Each officer is required to sign an acknowledgement form certifying the officer has read the Parent Support Organization Handbook. Signed acknowledgement forms should be submitted, with the completed booster application, to the Principal before the first PSO activity of the school year (Appendix - Policy and Procedure Acknowledgement).

### **President**

Typically, the president of a PSO is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization
- Regularly meet with the designated campus representative regarding PSO activities
- Resolve problems in the membership
- Regularly meet with the treasurer of the organization to review the organization's position. The financial information should be reviewed on a monthly basis
- Select an officer as the designee other than the treasurer to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
- Schedule annual audit of records or request an audit if the need should arise during the year
- Submit annual financial statements to the school site administrator

### **Vice-President**

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve



- Perform administrative functions delegated by the president

### **Secretary**

The secretary is responsible for keeping accurate records of the proceedings of the PSO and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the PSO
- Maintain the records of the minutes and any standing committee rules, current membership and committee listing
- Record all business transacted at each meeting
- Maintain records of attendance of each member
- Conduct and report on all correspondence on behalf of the organization

### **Treasurer**

The treasurer is the authorized custodian of the funds of the PSO. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the PSO.

The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee, if prescribed
- Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00)
- Prepare a current financial report including bank statements, bank reconciliations, and financial statements within thirty (30) days of the previous month end. Copies should be available for review by the general membership
- File current financial reports at the end of each semester (December and May) with the executive board
- Maintain accurate and detailed account of all monies received and disbursed
- File annual IRS form 1099 in a timely manner
- Submit records to the audit committee appointed by the organization upon request or at the end of the year

### **Advisor/Admin/Coach/Staff Role**

- The Parent Support Organization advisor/admin/coach/site staff may not sit on the board
- Advisor may be consulted about budgets, expenditures, fundraisers, etc.
- Advisor may be invited to Executive board meetings with the officers at the discretion of the board but will not have a vote
- Advisor may NOT dictate to the board about who may elected to the board, policies/practices listed in the bylaws
- Advisor may not be responsible for organization funds
- Advisor/admin may not control communication for organization
- Advisor may not call for meetings (exception made for first meeting of the year/season)
- Advisor should not email parents for organization communication

- Should an advisor need to prevent a parent or guardian from attending meetings or acquiring a board position, this should be handled in private between the board and the advisor

## **STANDARDS FOR MEETINGS**

Notice of all meetings should be provided to the school's activities office to be published seventy-two (72) hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. The PSO may use school facilities only with prior approval of the principal or site designee.

## **DISSOLUTION OF PSO**

To dissolve a PSO, a resolution shall be adopted by the booster organization (or the executive board, if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least fourteen (14) days prior to the meeting, written or printed notice shall be given to the principal, stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The PSO must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose –i.e. band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. This must be noted in the PSO bylaws.

**The District, principal, or site designee reserves the right to revocation of any PSO with cause.**

## **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

## **FINANCIAL AUDIT**

At the end of the fiscal year, an audit of the PSO's financial records should be conducted. Individuals who are independent from day-to-day financial activities should perform the audit. Ideally, a group of three individuals should perform this audit; however, if the membership size does not allow, two individuals may perform the audit. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available, as requested by the committee. As an alternative to an audit committee, an outside party, such as a CPA, may conduct an audit.

## FUNDRAISING GUIDELINES

Fund raisers must be approved by the school administration, with designated use(s) and distribution specified for each fund raiser. Monies raised are to be deposited in the account by the organization. Such funds shall not be refunded to an individual who leaves or is dismissed from the program.

### SCHOOL-RELATED ACTIVITIES

A staff representative (Advisor/Administrator/Coach) must be present. If the staff representative is a nonexempt employee and the school requires the person's attendance, the employee must be paid through the District payroll. Funds used for wage or salary expenses shall be provided by the parent group or athletic department.

- Per AIA 17.1.3, *“Any and all salary or remuneration shall be from the school district by which the coach is employed and no salary or remuneration for school coaching shall be from any outside source.”*

### FUNDRAISING ACTIVITIES

Individual-sale type events. Students shall be informed in writing that they shall not sell items door to door.

- Group events, e.g. car wash, bake sale. If students are involved, a staff representative must be present.
- Fundraising efforts supported by student effort shall apportion revenues for the use and benefit of students in accordance with law
- Fundraising activities on school premises or elsewhere involving students may not interfere with the instructional time of any student
- The approval process for fundraisers must be followed using the Fundraising Approval Form (Appendix)

### JOINT STUDENT CLUB/PARENT SUPPORT ORGANIZATIONS ACTIVITIES

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.

### RAFFLES

The following guidelines concerning raffles are provided for clarification purposes only. Parent Organizations that wish to conduct a raffle should consult with an attorney to determine if they are eligible to do so.

- School districts or individual schools may not hold raffles under any circumstances
- Organizations that may hold raffles are those that qualify for exemption from income tax under [43-1201](#) of the Arizona Revised Statutes
- They must have been in existence for at least five years, i.e., the organization must have an approved application for non-profit status and five years of tax returns on file before engaging in operating a raffle
- Officers and agents will receive no pecuniary benefit from the raffle, other than being able to participate in the raffle on a basis equal to all other participants

No member other than a bona fide local member of the sponsoring organization may participate directly or indirectly in the management, sales or operation of the raffle, e.g., for PTO raffles, only parents and faculty may participate in the operation of the raffle.

**Students are not allowed to be involved in the management, sales or operation of the raffle.**

Organizations may not request “donations” for participation as a way to evade the restrictions mentioned above. “Donations” may be requested only if the donor receives the tickets/scrip/chips regardless of the amount of the donation, i.e., they are allowed to participate even if they give a donation of \$0.00.

## **DONATIONS OF CAPITAL PROJECT**

A donation of capital improvements to district grounds and facilities requires prior Governing Board approval before proceeding. After the organization has worked with the Principal and the Executive Manager of Operational Support to plan the project, the Chief Financial Officer works with the donor to review and prepare materials related to the donated improvement to be submitted to the Governing Board. In addition to helping the donor secure Governing Board approval, the CFO will recommend whether the donor should directly procure the necessary services to complete the improvement, or make a cash donation to the school district so it can procure the services necessary to complete the improvement. This recommendation will be made on a case-by-case basis. Regardless of how the services for the improvement are procured, the district will directly manage installation of all donated capital improvements.

## **DONATIONS OF TECHNOLOGY**

### **Donation of New Technology**

Computer related purchases, including hardware, software, or any major technology infrastructure upgrades require Governing Board approval before proceeding. District technology staff shall work with the donor and the site administrator in reviewing and preparing materials related to the donation to be submitted to the Governing Board.

### **Donation of Used Technology**

Amphitheater School District appreciates the assistance offered by businesses, families, and other community members in donating used technology equipment to our schools. However, used technology equipment creates additional support and fiscal issues. For example, schools request that donated computers be connected to shared resources such as printers, file servers for document storage, and the Internet. Each of these requests requires District expenditures in hardware and/or software.

Under special circumstances, schools or departments may accept donated equipment with prior approval from the Director of Technology. The donation must meet the exact specifications as listed on the IT Equipment & Software Quote Links webpage.

In addition:

- Donated equipment must be needed and usable at the site
- Principals or designated staff at site will be responsible for completing the donation form and

processing

- It is the responsibility of the school or department to provide proof of ownership for all software on the computer. This includes the operating system and office suite.
- Schools or departments will be responsible for purchasing any software that is required to connect a computer to the network. This includes anti-virus software (this is a yearly cost) and client access licenses to connect to District file servers.

## **HONORARIUMS**

Clubs may make one-time expenditures for honorariums and gifts for volunteers. Honorariums and gifts cannot be promised upfront in exchange for the volunteering. Honorariums and Gifts are limited to \$150 annually per individual.

## **GIFTS**

The Governing Board has the authority to accept gifts and donations made to the district or school in the district. The board reserves the right to refuse to accept any gift that does not contribute toward the achievement of the goals of the district and the ownership of which would tend to adversely affect the district.

Any gift accepted by the board shall become the property of the district, may not be returned without the approval of the board, and is subject to the same controls and regulations as other properties of the district. The board shall be responsible for the maintenance of any gift it accepts, unless otherwise stipulated. The following are the district's criteria for acceptance of gifts.

- The gift occurs in lieu of a purchase already authorized and funded by a bond election
- The gift is one that involves no hidden or indirect costs to the district and no other expenditure as a condition of acceptance of the gift
- It will have a purpose consistent with those of the school/district
- It will be offered by a donor acceptable to the Governing Board
- It will not force the district to add staff
- It will not begin a program that the Governing Board is unwilling to take over when the gift or grant funds are exhausted
- It will place no restriction on the school program
- It will not imply endorsement of any business or product
- It will not be in conflict with any provision of the school code or public law

The Governing Board will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to utilize any gift it accepts in the best interest of the educational program of the district.

### **Practical Considerations for Parent 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 organizations should consult with district administration on the appropriateness of such gifts.

The Superintendent has requested that all such requests be processed 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.

Without final notice from the Superintendent and the Governing Board, Parent 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.

## **CROWDFUNDING**

Online fundraising, also known as crowdfunding, is the practice of funding a project or idea by raising small amounts of money from a large number of people, typically via the Internet. Please follow the guidelines below prior to starting a crowdfunding campaign:

- Crowdfunding applicants must be employees of the District or an official PTO/Booster to raise funds in the school's or district's name
- The Principal or designated site administrator should pre-approve all crowdfunding projects and requests prior to being posted. Without prior approval, the school or district name may not be used on any crowdfunding site to solicit donations.
- Be mindful as to what is being requested and consider public perception, especially requests Amphi is legally required to meet. For example, if a student requires a particular intervention to meet an IEP goal, the District must provide for this need and it would not be appropriate to seek private donations.
- All donations must be used for the purpose for which they were donated
- Any funds raised by a school or non-instructional department are subject to all District procurement rules and expenditure guidelines
- When posting pictures/videos/images of any students or staff, all Amphi policies and procedures must be followed to maintain compliance with FERPA. Any related agreements or permission forms must be kept on file at the site.
- If the crowdfunding campaign involves raising funds for technology or capital improvements, pre-approval needs to be obtained. The principal or site administrator must confer with the appropriate administrator associated with the specifics of the proposed technology or improvements.
- The Governing Board must formally accept all gifts and donations made to Amphi

## **PIMA COUNTY FOOD PERMITTING GUIDELINES**

Per Pima County Health Department, 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 includes snack bars, chili cook-offs, or other food prepared on site.

***A food permit is not needed if the families bring dishes made at home to share (potluck).***

Parent Support Organizations that intend to sell food that meets the [Pima County guidelines](#) for requiring a permit can accomplish this in two ways:

- If the event is to be held off district property – contact Pima County Health at (520) 721-7908 and obtain the correct permit
- If the event is to be held on district property
  - A Parent Support Organization that has been approved by the Amphitheater Governing Board may utilize the school kitchen to meet the Pima County's permit requirement. The use of a school kitchen requires a Food Service employee to be present and paid.
  - A Parent Support Organization may obtain a permit from Pima County directly

## **CONFLICT OF INTEREST**

Any business transaction that the Parent Support Organization might do with an employee or relative of a District employee must have a conflict of interest statement on file. All purchases with a potential conflict of interest must be made using sealed bids or requests for proposals. The employee with the potential conflict of interest must not be involved in any manner regarding the selection of the vendor for those goods or services.

Additionally, a conflict of interest may arise when a transaction results in personal financial gain on the part of a PSO member at the expense of the PSO or its Members and supporters. If conducting business with a PSO member or family member, purchases should be made using sealed bids or requests for proposal. The member with the potential conflict must not be involved in the selection process.  
(Appendix Conflict of Interest)

## APPENDIX – ANNUAL APPLICATION FOR PSO

Print Form

### AMPHITHEATER PUBLIC SCHOOLS PARENT SUPPORT ORGANIZATIONS ANNUAL APPLICATION FOR GOVERNING BOARD APPROVAL

School Year \_\_\_\_\_

Name of Organization \_\_\_\_\_ School \_\_\_\_\_

Related Student Organization or Club \_\_\_\_\_ Taxpayer I.D. \_\_\_\_\_

OFFICERS:

<b>Name:</b> _____ <b>Office Held:</b> President <b>Address:</b> _____ <b>E-mail:</b> _____ <b>Phone(s):</b> _____ <b>Date taking office:</b> _____	<b>Name:</b> _____ <b>Office Held:</b> Treasurer <b>Address:</b> _____ <b>E-mail:</b> _____ <b>Phone(s):</b> _____ <b>Date taking office:</b> _____
<b>Name:</b> _____ <b>Office Held:</b> _____ <b>Address:</b> _____ <b>Phone(s):</b> _____ <b>Date taking office:</b> _____	<b>Name:</b> _____ <b>Office Held:</b> _____ <b>Address:</b> _____ <b>Phone(s):</b> _____ <b>Date taking office:</b> _____

FOR ADDITIONAL OFFICERS, PLEASE ADD A SEPARATE, ATTACHED SHEET.

- ☒ **Formal Non-Profit** Please Attach:
- 1) Articles of Incorporation (*first year only*)
  - 2) I.R.S. Determination Letter (*first year only*)
  - 3) Annual budget, goals and objectives
  - 4) Current operating by-laws
  - 5) Last fiscal year AZ Corporation Commission Annual Report
  - 6) Last fiscal year I.R.S. Form 990 Annual Report
  - 7) Most recent treasurers financial report
  - 8) Most recent bank statement

- ☐ **Informal Non-Profit** Please Attach:
- 1) Annual budget, goals and objectives
  - 2) Current operating by-laws
  - 3) Most recent treasurers financial report
  - 4) Most recent bank statement

Are two signatures required on disbursements? ☒ Yes ☐ No By-laws reviewed annually? ☒ Yes ☐ No

Member meetings held how often? \_\_\_\_\_ Executive meetings held how often? \_\_\_\_\_

*As officers, we hereby agree to abide the By-Laws of our organization, attend annual district-provided Parent Support Group training, and follow the district's Guidelines For Operation And Financial Responsibility while we strive to improve our children's educational opportunities where support is needed.*

Signature _____ Date _____	Signature _____ Date _____
Signature _____ Date _____	Signature _____ Date _____
Site Administrator's Approval: _____	_____
Signature	Date

For district use: \_\_\_\_\_ Finance Department recommendation: \_\_\_\_\_  
 Governing Board Agenda date: \_\_\_\_\_



## APPENDIX – FUNDRAISING APPROVAL FORM

EXHIBIT

KBE-EC

### AMPHITHEATER PUBLIC SCHOOLS FUND RAISING AUTHORIZATION AND APPROVAL FORM

(Copies of this form, with any contracts, written agreements and club meeting minutes attached, should be filed with the School Office and the Organization.)

Name of Club/Organization: \_\_\_\_\_ School: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone#: \_\_\_\_\_  
Position in Organization: \_\_\_\_\_  
Date of Request: \_\_\_\_\_ Organization's Meeting Date (of approval): \_\_\_\_\_

PURPOSE OF FUND RAISER: _____
FUND RAISER METHOD & DESCRIPTION (what will be sold, how it will be sold, at what function it will be sold, etc.): _____ _____ _____
IF FUND RAISER IS CO-SPONSORED between parent organization and student clubs, description of how the fund raising activities and funds will be divided: _____ _____
LOCATION OF FUND RAISER (specific room, address, etc.): _____ _____
START DATE: _____ END DATE: _____

All fund raisers must have the approval of the school administrator. Amphitheater District activities that are done for the purpose of fund raising must be initiated, sponsored, and recorded by one of the following groups. Fund raisers that are co-sponsored must be initiated by both groups. *Initial all appropriate:*

- A. Authorized Student Club** (*Advisor's & Club Officer's initials required*).  
We acknowledge that student clubs who sponsor a fund raiser must always deposit funds and record expenditures in the school's student account and follow the Student Activities Handbook guidelines.
- B. Recognized Parent Organization** (*Officer's initials required*).  
We acknowledge that parent organizations who sponsor a fund raiser must record receipts and expenditures in the parent organization's checking account. (*Joint fund raisers must have the appropriate initials in A and B.*)
- C. School Site Council** (*Council Member's initials required*).  
We acknowledge that site councils who sponsor a fund raiser must record receipts and expenditures in an Amphitheater donation account, and follow cash handling procedures.

*All contracts have been thoroughly reviewed for clear understanding, including minimum charges and consequences of possible unsuccessful fund raiser, and have been reviewed with the school Principal.*

\_\_\_\_\_  
Club Advisor/Parent Org. Officer/Council Member Signature

\_\_\_\_\_  
Date

#### AUTHORIZATION

*I have reviewed this request for compliance with District Policies and approve this activity.*

\_\_\_\_\_  
School Principal Signature

\_\_\_\_\_  
Date

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## **APPENDIX – POLICIES AND PROCEDURE ACKNOWLEDGEMENT**

### **POLICIES AND PROCEDURE ACKNOWLEDGEMENT**

I have read the information enclosed and agree to comply with the policies and procedures outlined in this Amphitheater Public Schools Parent Support Organization Handbook.

School Year: \_\_\_\_\_

School: \_\_\_\_\_

Organization Name: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Principal Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **APPENDIX – PARENT SUPPORT ORGANIZATION BYLAWS (SAMPLE)**

### **ARTICLE I – NAME, DESCRIPTION & PURPOSE**

**Section 1: NAME** – The name of the organization shall be (the PSO’s official name). The (PSO’s official name) is located at (the school’s name and address).

**Section 2: DESCRIPTION** – The purposes of the organization include raising funds and purchasing personal property and services to be used by students and faculty of (Insert school name), providing volunteers for educational and extracurricular activities, engaging in other charitable, civic, or educational activities that will contribute to the public education of the community. The (PSO’s official name) is a non-profit organization that exists for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code. *(If you are an informal non-profit, leave out the last sentence.)*

**Section 3: PURPOSE** – The purpose of the (PSO’s official name) is to enhance and support the educational experience at (our school), to develop a closer connection between school and home by encouraging parental involvement, and to improve the environment at (our school) through volunteer and financial support.

### **ARTICLE II – MEMBERSHIP**

Membership shall be automatically granted to all parents and guardians of (our school) students. There are no membership dues. Members have voting privileges, one vote per household.

### **ARTICLE III – OFFICERS**

**Section 1: EXECUTIVE BOARD** – The Executive Board shall consist of the following officers: President, Vice President, Secretary, and Treasurer. Officer positions can be shared.

**Section 2: TERM OF OFFICE** – The term of office for all officers is one year, beginning immediately upon election, and ending upon officer election the following school year. Officers may hold the position for (insert number) of consecutive terms in the same office. Officers may serve on the Executive board in different positions for (insert number) of consecutive years.

**Section 3: QUALIFICATIONS** – Any (PSO’s official name) member in good standing may become an officer of the (PSO’s official name).

**Section 4: DUTIES** –

Executive Board – Develop the (PSO’s official name)’s annual budget, establish and oversee

committees to conduct the work of the (PSO's official name), establish fundraising programs, approve by majority vote of the Board unbudgeted expenditures of no more than (insert amount).

**President** – Preside at General (PSO's official name) meetings and Executive Board meetings, serve as the official representative of the (PSO's official name), and retain all official records of the (PSO's official name).

**Vice President** – Oversee the committee system of the (PSO's official name), assist the President and chair meetings in the absence of the President.

**Secretary** – Record and distribute minutes of all Executive Board meetings and all General (PSO's official name) meetings, prepare agendas for official (PSO's official name) meetings, hold historical records for the (PSO's official name). Manage communications and marketing for the (PSO's official name) including, but not limited to (PSO's official name) newsletters, email broadcasts, website, bulletin boards, etc.

**Treasurer** – Serve as custodian of the (PSO's official name)'s finances, collect revenue, pay authorized expenses, report financial activity every month, prepare year-end financial report, facilitate an annual audit, and hold all financial records.

**Section 5: BOARD MEETINGS** – The Executive Board shall meet (insert timeframe) during the school year, or at the discretion of the President.

**Section 6: REMOVAL** – An officer can be removed from office for failure to fulfill his/her duties, after reasonable notice, by a majority vote of the Executive Board.

**Section 7: VACANCY** – If a vacancy occurs on the Executive Board, the President shall appoint a (PSO's official name) member to fill the vacancy, for the remainder of the officer's term. If the President position is vacated, the Executive Board will appoint a member to fill the vacancy.

**Section 8: COMPENSATION** – No officer shall receive compensation for any service he or she may render to the organization. Board members may be reimbursed for actual expenses incurred in the performance of their duties.

#### **ARTICLE IV – CONFLICTS OF INTEREST**

**Section 1: EXISTENCE OF CONFLICT, DISCLOSURE** – A conflict of interest may exist when the direct, personal, financial or other interest(s) of any officer, staff member, or member competes or appears to compete with the interests of (PSO's official name). If any such conflict of interest arises, the interested person shall call it to the attention of the Executive Board for resolution. If the conflict relates to a matter requiring Board action, such person shall not vote on the matter. When there is a doubt as to whether any conflict of interest exists, the matter shall be resolved by a vote of the Executive Board, excluding the person who is the subject of the possible conflict.

**Section 2: NONPARTICIPATION IN VOTE** – The person having a conflict shall not participate in the final deliberation or decision regarding the matter under consideration and shall retire from

the room in which the Board is meeting. However, the person may be permitted to provide the Board with any and all relevant information.

**Section 3: MINUTES OF MEETING** – The minutes of the meeting of the Board shall reflect that the conflict was disclosed and the interested person was not present during the final discussion or vote and did not vote on the matter.

**Section 4: ANNUAL REVIEW** – A copy of this conflict of interest statement shall be furnished to each officer, employee and/or contractor who is presently serving (PSO's official name), or who hereafter becomes associated with (PSO's official name). This policy shall be reviewed annually for information and guidance of officers and new officers shall be advised of the policy upon undertaking the duties of their offices.

#### **ARTICLE V – MEETINGS**

**Section 1: GENERAL MEETINGS** – General (PSO's official name) meetings shall be held to conduct the business of the (PSO's official name). Meetings shall be held (set timeframe) during the school year or at the discretion of the Executive Board. There shall be at least one general annual meeting of the membership in (month) at which the officers are elected.

**Section 2: VOTING** – Each member in attendance at a (PSO's official name) meeting is eligible to vote, one vote per household. Absentee or proxy votes are not allowed. If the meeting is held virtually, a roll call vote will be taken and recorded.

**Section 3: QUORUM** – (Insert number) members of the (PSO's official name) present and voting constitute quorum for the purpose of voting.

#### **ARTICLE VI – FINANCIAL POLICIES**

**Section 1: FISCAL YEAR** – The fiscal year of the (PSO's official name) begins July 1 and ends June 30 of the following year.

**Section 2: BANKING** – All funds shall be kept in a checking account in the name of (PSO's official name), requiring two signatures of the Executive Board and held at a local financial institution.

**Section 3: REPORTING** – All financial activity shall be recorded in a manual or computer-based accounting system. The Treasurer shall reconcile the account(s) monthly and report all financial activity monthly. The financial reports are public record and must be made available to all members of (PSO's official name). The (PSO's official name) shall arrange an independent review of its financial records each year.

**Section 3: ENDING BALANCE** – The organization shall leave a minimum of (insert amount) in the treasury at the end of each fiscal year.

**Section 4: CONTRACTS** – Contract signing authority is limited to the President or the President’s designee.

#### **ARTICLE VII – BYLAW AMENDMENTS**

Amendments to the bylaws may be proposed by any (PSO’s official name) member. Amendments presented at a (PSO’s official name) meeting shall be considered for voting at a subsequent meeting. Two-thirds (2/3) approval of all members present and voting is required to adopt an amendment to the Bylaws.

#### **ARTICLE VIII – DISSOLUTION**

In the event of dissolution of the (PSO’s official name), any funds remaining shall be donated to (our school).

#### **ARTICLE IX – PARLIAMENTARY AUTHORITY**

The authority for this organization shall be “Robert’s Rules of Order Newly Revised.”

#### **CERTIFICATE OF SECRETARY**

I certify that I am the duly elected and acting secretary of the (PSO’s official name) and these Bylaws constitute the organization’s Bylaws. The Bylaws were duly adopted at a meeting of the PSO’s official name) held on \_\_\_\_\_, 20XX

Dated: \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_\_  
Secretary of the PSO

## APPENDIX – SAMPLE TREASURER REPORT

### TREASURER'S REPORT

PTO/Boosters

November 1, 20XX - November 30, 20XX

#### CHECKING ACCOUNT

**BALANCE ON HAND 11/01/20XX** \$4,250.00

#### INCOME

11/15	Deposit:	Carnival	\$1,450.00
11/17	Deposit:	Membership Dues (150 @\$5)	750.00
11/22	Deposit:	Book Fair	349.50
11/30	Deposit:	Gift Wrap	5,000.00
11/30	NSF Ck:	#1119 - Book Fair purchase	-16.50
	TOTAL		<u>\$7,533.00</u>

**TOTAL INCOME** \$7,533.00

#### EXPENSES

11/01	Ck #3150	Website/newsletter	\$195.00
11/03	Ck #3151	Mary Smith, Carnival expenses	55.00
11/10		Bank fee, NSF Ck #1113	10.00
11/11	Ck #3153	Patty Harper, hospitality	7.49
11/12	Ck #3154	Book Fair Company	120.00
11/13	Ck #3155	VOID	0.00
11/13	Ck #3156	Susan Bird, office supplies	15.29
11/14	Ck #3157	Beverly Anderson, postage	3.70
	TOTAL		<u>\$406.48</u>

**TOTAL EXPENSES** \$406.48

**BALANCE ON HAND 11/30/20XX** \$11,376.52

Signature \_\_\_\_\_

Date \_\_\_\_\_

## APPENDIX – SAMPLE BUDGET REPORT

Budget Report			
PTO/Booster			
	Budget 20XX-XX	Actual YTD 20XX-XX	Variance to Date
<b>INCOME</b>			
<b>FUNDRAISER INCOME</b>			
Carnival	1,500.00	1,450.00	50.00
Book Fair	400.00	349.50	50.50
Gift Wrap	4,000.00	5,000.00	(1,000.00)
<b>Total Fundraisers</b>	5,900.00	6,799.50	(899.50)
<b>OPERATIONS</b>			
Direct Giving	750.00	750.00	-
Miscellaneous	100.00	(16.50)	116.50
<b>Total Operations</b>	850.00	733.50	116.50
<b>TOTAL INCOME</b>	6,750.00	7,533.00	(783.00)
<b>EXPENSES</b>			
<b>COMMUNITY</b>			
Staff Lunch	100.00	7.49	92.51
Miscellaneous	500.00	-	500.00
<b>Total Community</b>	600.00	7.49	592.51
<b>FUNDRAISER EXPENSES</b>			
Carnival	100.00	55.00	45.00
Book Fair	200.00	120.00	80.00
<b>Total Fundraiser Expenses</b>	300.00	175.00	125.00
<b>PTO OPERATIONS</b>			
Website/Newsletter	200.00	195.00	5.00
Bank charges	25.00	10.00	15.00
Office supplies	100.00	15.29	84.71
Postage	50.00	3.70	46.30
<b>Total PTO Operations</b>	375.00	223.99	151.01
<b>SCHOOL EXPENSES</b>			
Classroom Expenses	1,200.00	600.00	600.00
School Facilities	1,000.00	200.00	200.00
<b>Total School Expenses</b>	2,200.00	800.00	800.00
<b>TOTAL EXPENSES</b>	3,475.00	1,206.48	1,668.52



## APPENDIX – CONFLICT OF INTEREST

Conflict of Interest Policy for the \_\_\_\_\_ Parent Organization/Booster Club

The purpose of the following policy and procedures is to prevent the personal interest of board members and officers from interfering with the performance of their duties to the \_\_\_\_\_ Organization or result in persons financial gain on the part of such persons at the expense of the \_\_\_\_\_ Organization or its Members and supporters.

Definitions: Conflict of Interest (also Conflict) means a conflict, or the appearance of a conflict between the private interests and official responsibilities of a person in a position of trust. Persons in a position of trust include officers and board members of the \_\_\_\_\_. Board means the Board of Directors. Officer means an officer of the Board of Directors.

### POLICY AND PRACTICES

1. Full disclosure, by notice in writing, shall be made by the interested parties to the full Board of Directors in all conflicts of interest, including but not limited to the following:

- a. A board member is related to another board member by blood, marriage or domestic partnership.
- b. A board member or their organization (business) stands to benefit from a

\_\_\_\_\_ transaction or staff member of such organization receives payment from the \_\_\_\_\_ for any subcontract, goods or services other than as part of her/his regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws and board policy.

2. Following full disclosure of a possible conflict of interest or any condition listed above, the Board of Directors shall determine whether a conflict of interest exists and, if so the Board shall vote to authorize or reject the transaction or take any other action deemed necessary to address the conflict and protect the \_\_\_\_\_ best interest. Both votes shall be by a majority vote without counting the vote of any interested director, even if the disinterested directors are less than a quorum provided that at least one consenting director is disinterested.

3. An interested Board member or officer shall not participate in any discussion or debate of the Board or Director, or of any committee or subcommittee thereof in which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, they may be present to provide clarifying information in such a discussion or debate unless objected to by any present board or committee member.

4. Anyone in a position to make decisions about spending the \_\_\_\_\_'s resources, who also stands to benefit from that decision, has a duty to disclose that conflict as soon as it arises (or becomes apparent); s/he should not participate in any final decisions.

5. A copy of this policy shall be given to all Board members and Officers upon commencement of such person's relationship with the \_\_\_\_\_ or at the official adoption of stated policy.

Each board member and officer shall sign and date the policy at the beginning of her/his term of service and each year thereafter. Failure to sign does not nullify the policy. This policy and disclosure form must be filed annually by all specified parties.

\_\_\_\_\_ Parent Organization

Conflict of Interest  
Disclosure Form

This form must be filed annually by all specified parties, as identified in the  
\_\_\_\_\_ Conflict of Interest Policy Statement.

\_\_\_\_\_ I have no conflict of interest to report

\_\_\_\_\_ I have the following conflict of interest to report (please specify):

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The undersigned, by his/her affixed signature, note his/her understanding of the implications of this policy and acknowledgement of having read and received Conflict of Interest Policy for the  
\_\_\_\_\_ Organization.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date