

PARENT SUPPORT ORGANIZATION HANDBOOK



**Page Unified School District #8
500 S Navajo Dr. PO Box 1927,
Page Az. 86040**

**CREATED July, 2021
(see pageud.org, Parents, Parent Support Handbook)**

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Introduction

Dear Page Unified School District Supporters,

Thank you for taking the time to become involved and help lead your Booster Clubs and Parent Teacher Support Organizations. These groups in the Page Unified School District work to support and enhance the campuses and c o - curricular activities of our students through fundraising, volunteering, teacher and coach support, and much more. We know your time and actions will allow our schools to continue the goal of connecting, engaging and inspiring every student.

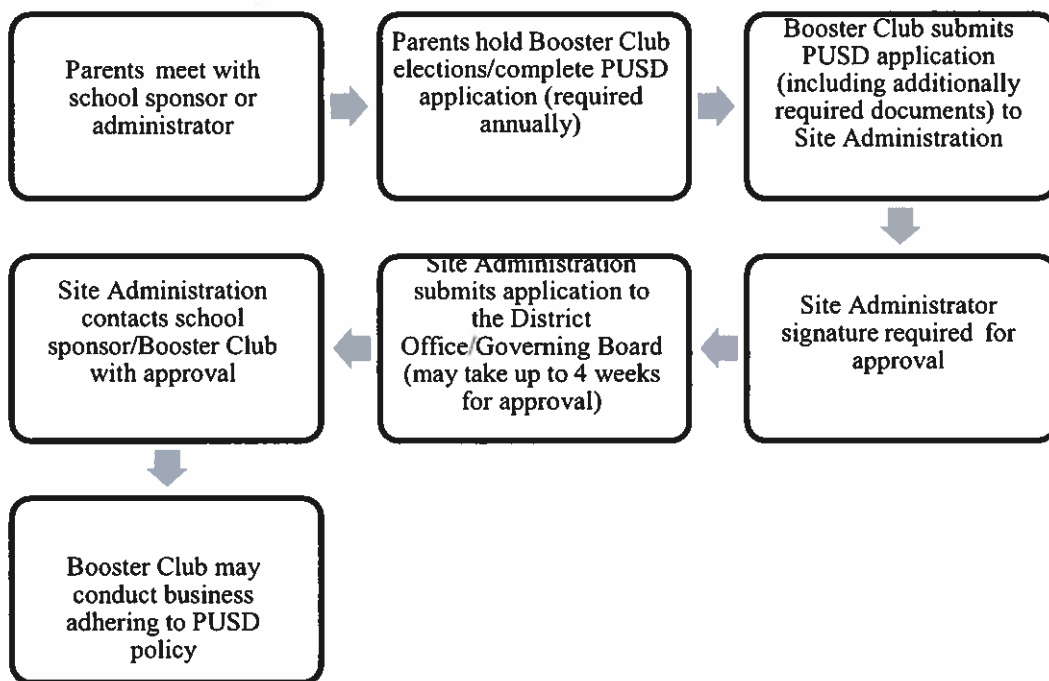
The intention of this handbook is to help guide you through all the steps needed to form and operate a Parent Teacher Support Organization/Booster Club according to the guidelines set forth by the Page Unified School District Governing Board, nonprofit requirements and Arizona State Statutes. Within this book you will find information on applying to be a booster club, annual report requirements, sample by- laws and budgets, along with the Arizona State Statutes that govern fundraising by your groups.

We appreciate your taking the time to read through the entire document as it addresses many questions you may have about operating a Parent/Teacher Support Organization/Booster Club. If you have any further questions, please do not hesitate to ask the administrator at your school.

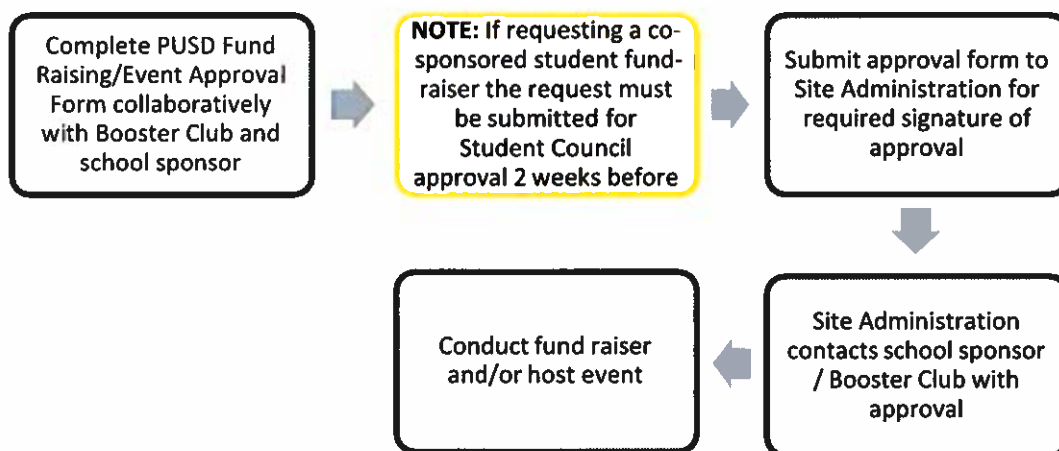
Thank you for your support

Page Unified School District

Flowchart: Establishing an Organization



Flowchart: Conducting Business



Student Council Approval is required before beginning fundraising or other activities.

Student Council Approval is required before beginning fundraising or other activities.

GUIDELINES FOR OPERATION AND FINANCIAL RESPONSIBILITY

1. Obtain and submit the "Application for Approval" form to the PUSD Director of Athletics and Events.
2. Principals/teachers/coaches/classified staff should play an advisory role only. They should not be officers of the organization or signers on the checking account.
3. Develop and adopt organization bylaws. This document should include provisions for amendment. Please see sample bylaws in this document.
4. Establish officers of the organization (usually a President, Vice President, Secretary, and Treasurer).
5. Develop an annual budget plan and goals for the organization. Plan activities for the year based on the budget and goals.
6. The treasurer should prepare and distribute a financial report after the receipt of each monthly bank statement. The report should:
 - a. Identify all revenue sources during the month and be reconciled with the deposits on the bank statement.
 - b. Itemize all expenditures paid during the month, listing by date, check number, payee, description of the expense, and amount.
 - c. Show a reconciliation of actual ending cash balances to the ending bank statement balance. This reconciliation should be reviewed by a non-signatory prior to presentation and approval by the board.
 - d. Copies of report and bank statement (with account number hidden) should be made available to all officers and to any member who requests it.
 - e. Board members of the club should vote whether to approve the financial report after it has been presented.
7. The checking account must require two signatures on all checks. Debit card and credit card transactions must have an accompanying authorization form with two signatures. It is recommended that at least three, preferably four, people be authorized to sign checks.
8. For consistency as club officers change, it is recommended that bank statements be mailed to the school, not an officer's home.
9. Money collected through fundraisers and other organization activities should be accounted for, verified by, and prepared into bank deposits by TWO members of the organization. All monies should be deposited in-tact, meaning no cash is exchanged or in any way used to pay for any expenses since all expenses must be paid by check or debit/credit card.
10. Minutes of each officer meeting and membership meeting should be produced, distributed to the membership, and retained for at least three years.
11. The Arizona School Risk Retention Trust insurance policy with the District includes liability insurance for parent support organizations as long as the organization is approved by the Governing Board and their meetings and activities are approved by the school administrator.
12. Fundraising activities must be approved and agreed to by the site administrator. Please see the Fundraising Guidelines in this document.
13. Parents are responsible for their children who may be brought to the meetings and activities of the organization. The District will not provide child care.
14. When a Parent Support Organization dissolves, any monies will be transferred to an appropriate student club.
15. Any parent support organization that creates social media presence (Facebook, Twitter, Instagram, etc.) is asked to have at least two users with password privileges. The log-on information should be provided to the club sponsor or coach who will in-turn share this with the site administrator.

PAGE UNIFIED SCHOOL DISTRICT PARENT SUPPORT ORGANIZATION CHECKLIST

For Initial Chartering Only:

(More detail appears on page 9)

- Contact school administrator prior to formally organizing
- Select officers
- Adopt bylaws
- Submit to the Site Administrator the Annual Application for Approval
 - When a group is first organizing, there may not yet be answers to all of the questions
- Submit a corrected form to the site administrator when information is available.
- If forming a corporation, get forms and follow procedures of Arizona Corporation Commission for a non-profit corporation.
- File IRS Form SS-4 to obtain an Employer Identification Number (EIN)
- When have the number, establish the bank account.

Annually:

- Elect officers
- Submit the Application for Governing Board Approval of Parent Support Organization to the site administrator. Include the most recent financial report and bank statement with the application.
- Develop an annual budget and goals
- Attend PUSD training class for support organizations (see school administrator for schedule)
- Any parent support organization that creates social media presence (Facebook, Twitter, Instagram, etc.) is asked to have at least two users with passwords privileges. The log-on information should be provided to the club sponsor or coach who will in turn provide a copy to the site administrator.
- If a corporation, file an Annual Report and financial statements with the ACC
- If have an approval for 501(c)(3) status, file required report with IRS.

As Needed:

- Meet with school administrator for approval of every fundraising activity

ANNUAL APPROVAL PAGE UNIFIED SCHOOL DISTRICT PARENT SUPPORT ORGANIZATION

Name of Organization _____ School _____
 Related Student Organization or Club _____ EIN _____

OFFICERS (FOR ADDITIONAL OFFICERS, PLEASE ATTACH A SEPARATE SHEET.)

Name: _____
Office held: _____
Address: _____
Phone: _____
Email: _____
Date Taking Office: _____

Name: _____
Office held: _____
Address: _____
Phone: _____
Email: _____
Date Taking Office: _____

Name: _____
Office held: _____
Address: _____
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Date Taking Office: _____

Name: _____
Office held: _____
Address: _____
Phone: _____
Email: _____
Date Taking Office: _____

Incorporated Non-Profit PLEASE ATTACH:

Non-Profit Association PLEASE ATTACH:

Articles of Incorporation

- Current operating bylaws
- Last fiscal year AZ Corporation Commission Annual Report
- Most recently filed IRS Form 990 Tax Return
- Most recent treasurer's financial report
- Most recent bank statement

- Most recent treasurer's financial report
- Most recent bank statement

Bank Account Established? Yes No
 Bylaws reviewed annually? Yes No

Two Signatures Required? Yes No
 Budget Plan in place? Yes No

Member meetings held how often? _____ Executive Meeting held how often? _____

As officers, we hereby agree to abide the bylaws of our organization, new officers to 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.

 Officer Signature Date

 Officer Signature Date

 Sponsor/Coach Signature Date

 Principal Signature

How to Become a Tax Exempt Nonprofit Association

Advantages

- Inexpensive and simple to form

Disadvantages

- Officers and board members may face personal liability if negligence is established.
- Board members may be held personally responsible for contractual obligations.

Process for Forming

1. Select a name for the organization, checking that no corporation (list is on AZ Commerce Commission site) or association (registered trade names on AZ Secretary of State site) uses the same name. The use of a unique name will help avoid liability for the acts of others. (recommended but not required)
2. File IRS Form SS4 to obtain a Federal tax number (Federal employer Identification Number-FEIN) in the name of the association. Visit www.irs.gov or call 1-800-829-4933.
3. Register the name as a trade name with AZ Secretary of State. This is not required but can help limit liability for acts of others. Develop and adopt a set of organization bylaws and establish officers of the organization. The sample Bylaws may be used, replaced “corporation” with “association” and any provisions that seem to make process cumbersome.
4. 501(C)(3) status may be established in the same manner as a corporation. (see steps 6 and 7.) Become familiar with IRS requirements, making sure that bylaws contain the required provisions.
5. Annually will need to file IRS Form 990. (No filing with AZ Corporation Commission)

HOW TO BECOME A NON-PROFIT [501 (c) (3)] CORPORATION

Why Incorporate?

- The principal advantage is that corporation officers and board members do not have personal liability, as long as they act as reasonable, prudent persons.
- A 501(C)(3) designation can be obtained from IRS whether or not incorporated, so that donations to organization are tax deductible for the donor. See IRS information about 501 (C)(3) status.

Disadvantages

- Process has many steps (Good instructions are available to guide through the process).
- Annual reports are required by both AZ Commercial Commission and IRS.

Process for Incorporating

Arizona Corporation Commission has the necessary forms and instructions

<http://www.azcc.gov/divisions/corporations>

choose e-corp <http://ecorp.azcc.gov>

choose file <http://ecorp.azcc.gov.Entity>

There are clear instructions for filing Articles of Incorporation.

1. Choose name; check for availability; there are rules for changes that will distinguish from existing corporate name information that will be needed to complete form for Articles of Incorporation:
 - a. Name of Corporation Recommend using address of school for address of corporation
 - b. Initial directors (can be just the officers, or may have more)
 - c. Statutory Agent – this is the name of the person to whom official documents/court notices will be sent. (It may be on the incorporators or officers)
 - d. Incorporator(s) – Doesn't have to be more than one, but may be
2. When receive the Articles of Incorporation from the state, stamped that filed, complete incorporation by publishing for three consecutive days in a local newspaper.
3. File for Tax Number (Employer Identification Number EIN) in name of new corporation. Do not have to have employees.
4. Who will be the officers?
5. Become familiar with rules for forming a 501(C)(3)
6. Draft Bylaws (Sample provided) The IRS has specific provisions that are required to be in the bylaws of a 501(C)(3)
7. Have to have an initial meeting at which several tasks must be performed (will be found in bylaws)
8. Establish a checking account, requiring two signatures on checks or other transactions –FEIN will be required
9. File IRS Form 1023, Application for Recognition of Exemption
10. Annual reports – AZ Corporation Commission (current officers and financial statement)

GUIDELINES FOR FUNDRAISING IN THE PAGE UNIFIED SCHOOL DISTRICT

1. Activities that are done for the purpose of fundraising must be initiated, sponsored, and recorded by one of the following:
 - a. A Page Unified School District (PUSD) authorized student club. Receipts and expenditures must be recorded in a PUSD Student Club account. (Please refer to the PUSD Student Activities Handbook for additional information.)
 - b. A recognized PUSD parent support organization. Receipts and expenditures must be recorded, and deposited in a parent support organization checking account.

2. Fundraisers should be done to benefit a school or student organization. Critical community needs that may arise which involve individuals or families may be sponsored and recorded by a student club.

3. Fundraisers that are sponsored by a PUSD Student Club must follow PUSD policies JJE and JJF, as well as the PUSD Student Accounts handbook.

4. Fundraisers that are co-sponsored by a parent support organization, and/or student club must determine how the proceeds will be split between the co-sponsors before the fundraiser occurs. The allocation should be based on the level of effort put forth by each sponsor. Co-sponsored fundraisers also require PUSD School Board approval prior to the activity taking place. (Please refer to the Uniform System of Financial Records [USFR] for additional information.)

5. Proceeds from co-sponsored fundraisers must not be kept in one organization's checking account, even if the portions owed to each organization are earmarked. Each organization's proceeds must be paid to the participating organizations for them to deposit in their own checking accounts. PUSD employees may not do fundraisers without one of these sponsorships. Fundraisers that are recorded by the district in a Student Club account cannot originate from raffles or any other type of gambling activity.

6. All planned fundraisers must be documented on the Fundraiser Approval Form and be approved by the site Administrator before the fundraiser begins.

From the USFR Appendix H Student Activities Fund Page X-H-5

RECEIPTS

Student activities monies are derived from a variety of sources including the following:

1. Dues
2. Concessions
3. Interest
4. Ticket sales
5. Publications
6. Salvage drives
7. Gifts (do not include gifts to the district)
8. Fund-raising events approved by the local campus
9. Class or student pictures (discretion of the governing board)

A student club may participate in a joint fundraising project within an outside group such as a parent-teacher organization if the governing board has approved the project. The proceeds should be allocated proportionately between the two organizations based on the level of effort devoted by each group on the project. (Attorney General (AG) Opinion I84-032).

The student activities treasurer is ultimately responsible for all monies. Therefore, the student activities treasurer should establish internal control policies and procedures to ensure transmittal of all monies to the student activities treasurer or assistant student activities treasurer for deposit in the Student Activities Fund bank accounts.

The following policies and procedures and sample forms are derived from systems currently in use by districts and presume a multi school district that uses assistant student activities treasurers and a bank account for each school. These are sample policies and procedures, and documents, and they present only one of many methods for controlling student activities monies. Districts having high schools may use the bookstore in the collection of cash, while other districts may choose to collect and process cash by other means.

PAGE Unified School District

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 Administrator 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 will it be sold, at what function will it be sold, etc.):

If fund raiser is co-sponsored between parent organization and student clubs, description of how the fund raising activities and funds (percentage of funds) will be divided: _____

Location of fund raiser: _____

Start date: _____ **End date:** _____

All fund raisers must have the approval of student council and the school administrator. Page Unified School 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 initialed by both groups. Initial all appropriate:

_____ **A. PUSD 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 PUSD student account and follow the PUSD Student Activities Handbook guidelines.³

_____ **B. PUSD 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.*)

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 Signature

Date

Parent Org. Officer Signature

Date

AUTHORIZATION

Student Council Officer Signature
(only required for High School)

Date

School Administrator Signature

Date

**SAMPLE ARTICLES OF INCORPORATION
SAMPLE BOOSTER CLUB
an Arizona nonprofit corporation**

THESE ARTICLES OF INCORPORATION (“Articles”) are made by the undersigned Incorporator in accordance with the Arizona Nonprofit Corporation Act, A.R.S. § 10-3101, *et seq.*, as amended from time to time (the “Act”); for the purpose of establishing that certain nonprofit corporation known as (the “Corporation”).

1. **Name.** The name of the Corporation is: SAMPLE BOOSTER CLUB

2. **Purpose.** The Corporation is organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended (the “Code”), including for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations. To this end, the Corporation shall receive grants, gifts, contributions, bequests, and other public support in the form of money and other property and expend and use such funds and property to promote and carry on educational, literary and charitable purposes which are authorized for organizations qualified as exempt organizations under the Code and the regulations promulgated thereunder as they now exist or as they may hereafter be amended.

3. **Character of Affairs.** The Corporation will promote and carry on educational, literary and charitable purposes for the benefit of SAMPLE SCHOOL AND/OR ACTIVITY—and in furtherance of its purposes, may undertake the following activities:

- (a) Support and advocate for athletics, visual and performing arts;
- (b) Promote educational, recreational and literary opportunities within the SCHOOL AND/OR ACTIVITY;
- (c) Assist SCHOOL AND/OR ACTIVITY to provide programs, equipment, and activities not funded by public tax revenues;
- (d) Raise money for, donate to, and participate in other charitable, scientific, literary and educational activities
- (e) Perform tasks, raise funds and take such lawful actions necessary and appropriate, including the distribution of funds to other exempt organizations, in carrying out the purposes of the Corporation.

[Add any activities, in generalities, that the group anticipates doing.]

Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under § 501(c)(3) of the Code, as amended (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation, contributions to which are deductible under § 170(c)(2) of the Code (or the corresponding provisions of any future United States Internal Revenue laws).

4. **Limitation on Earnings.** No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons, except that the Corporation shall be

authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Articles 2 and 3. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office.

5. **Limitation of Distribution on Dissolution.** Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all its assets exclusively for the purposes of the Corporation to organizations organized and operated exclusively for charitable, educational, religious or scientific purposes. No director, officer or other private person shall share in the distribution of any of the corporate assets on dissolution of the Corporation.

6. **Board of Directors.** The initial Board of Directors shall consist of [*any number, keep small, as info needed on all – two or three is enough*] directors (the “Initial Directors”). The persons who are to serve as Initial Directors are: [Name, Address of School] Page, Arizona 86040. At all times after the organizational meeting of the Board of Directors, the number of persons to serve on the Board of Directors shall consist of _____

7. **Known Place of Business.** The street address of the known place of business of the Corporation is [Address of school] Page, Arizona 86040.

8. **Statutory Agent.** The name and address of the initial statutory agent of the Corporation is [Name of Group, Address of School] Page, Arizona 86040.

9. **Incorporator.** The name and address of the incorporator is: [Name, Address of School] Page, Arizona 86040. [*May have one or more than one.*] All powers, duties and responsibilities of the incorporator shall cease at the time of delivery of these Articles to the Arizona Corporation Commission.

10. **Non-discrimination.** The Corporation does not discriminate on the basis of race, color, religion, sex (including pregnancy), age, national or ethnic origin, disability or genetic information in administration of its policies or qualifications.

11. **Members.** The Corporation will not have members.

Executed this _____ day of _____, 20__.

Incorporator

CONSENT OF STATUTORY AGENT

The undersigned, **NAME OF THE AGENT**, having been designated to act as statutory agent for **NAME OF ORGANIZATION** hereby consents to act in that capacity until removed or until my resignation is submitted in accordance with the Arizona Revised Statutes.

Signature

Date

PAGE UNIFIED SCHOOL DISTRICT SAMPLE BOOSTER CLUB SAMPLE BYLAWS

Article I: Name

The name of this Organization is the Sample Booster Club of Page, Arizona.

Article II: Articles of Organization (Required)

The articles of organization include:

1. The bylaws of such organization.
2. The articles of association.

Article III: Objectives

1. The objectives of the Sample Booster Club are developed through committees, projects, and programs, and are governed and qualified by the basic policies set forth in Article IV.
2. The objectives of the Sample Booster Club are to:
 - a) Provide school functions for the purpose of promoting fellowship among parents, students and teachers.
 - b) Provide funds for extra materials and programs in addition to what is provided by the district, as determined by the Organization.
 - c) Assist in the Organization of a volunteer program as deemed beneficial to the students.

Article IV: Basic Policies

The following are basic policies of the Sample Booster Club:

1. This Organization shall be non-commercial, non-sectarian and non-partisan.
2. This Organization shall work with the school and administration to help provide quality education for all students, recognizing that the legal responsibility to make decisions has been delegated by the people to the Page Governing Board, a.k.a., School Board.
3. This Organization shall work with the school administration, faculty, and students in an effort to:
 - a) Provide quality experiences and activities for all members of the Sample Booster Club.
 - b) Promote the welfare of the children attending Sample Booster Club in home, school and community.
 - d) Maintain a well-informed membership regarding issues directly related to the school and community.
 - e) Bring closer relationship between home and school so that parents and teachers may cooperate in the education of the students.
4. This Organization shall not, directly or indirectly, participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office (including publishing or distributing statements).
5. This Organization may cooperate with other organizations and agencies concerning child welfare, but persons representing the Organization in such matters shall make no commitments that will bind the Organization.
6. The records of this Organization are open for public review.

7. A Booster Club Book of Record will be kept in the school office and made available upon request for public inspection. The notebook will contain:
 - a) The original bylaws, revised bylaws, and amendments to bylaws.
 - b) Articles of organization.
 - c) Minutes of all meetings.
 - d) Operating budget, approved revisions, and monthly financial reports.
 - e) Current membership enrollment list of names.
 - f) Articles of Incorporation.

Article V: Membership and Dues

Membership in the Sample Booster Club shall be made available with the following terms:

1. All parents, teachers, and students of Sample School, willing to uphold the policies and subscribe to these bylaws, shall be known as an enrolled member of this Organization upon:
 - a) The payment or waiver of dues as determined by the Executive Board.
 - b) Registration of name, address, and telephone number with the membership chairperson.
2. Membership in this Organization shall be made available without regard to race, color, creed, or national origin.
3. This Organization shall conduct an annual enrollment of members but may admit persons to membership at any time. The membership year shall be for July 1st to June 30th.
4. Member of the Organization shall pay annual dues as established by the incoming Executive Board. Payment of dues, as determined by the ORGANIZATION, shall be non-refundable.
5. Members must be enrolled at least 30 days prior to the election of officers in order to vote in the election. Information concerning this policy and the procedure for joining the Organization must be published and made available in the school office to all at least 30 days prior to an election.
6. Only enrolled adult members of this Organization shall be eligible to vote in the business meetings, election of officers, or to serve in any of its elective or appointive positions.
7. Each parent or guardian in joining family, if the Organization provides for family memberships, will be allowed voting privileges.

Article VI: Officers and Their Election

1. Officers of this Organization will consist of elected officers of:
 - a) President
 - b) Vice-President
 - c) Secretary
 - d) Treasurer
2. Elective officers shall be elected by secret ballot at the election. In the event there is only one candidate for an office, the ballot for that office may be dispensed with and the election may be held by voice vote.
3. The term of an office shall be one year. The election shall be held in the spring and the newly elected officers shall assume office at the close of the last meeting in June. A candidate can be elected to the same office for no more than two consecutive years. After two consecutive terms, if no other person is willing to run for an office, the current officer may continue to serve for one additional year.
4. Any office, except Treasurer, may have co-officers that share the responsibility of the office. Co-nominees for the office are voted in as a team and will have one collective vote for all decisions voted upon by the Executive Board.
5. If a vacancy occurs in the office of President, the first Vice President shall assume the office of the President. If a vacancy occurs in any other office, a person elected by a majority vote of the Executive Board shall fill it for the unexpired term, notice of such election being given.
6. There shall be a nominating committee composed of an uneven number, no less than three members, of

which one member must be from the Executive Board. The Executive Board shall appoint the nominating committee two months prior to elections. The nominating committee shall ensure that:

- a) Only those members consenting to serve, if elected, shall be nominated.
 - b) A nominating report is submitted to the membership prior to the elections.
 - c) Following their report, nominations may be submitted from the floor with the consent of the nominee.
 - d) Those nominated are enrolled members prior to election.
 - e) Information on all of the candidates is distributed without bias and/or endorsement (campaigning is not appropriate).
7. A member must appear in person to cast a vote. The Executive Board will determine the voting arrangement.

Article VII: Duties of Officers

1. The President shall:
 - a) Preside at all meetings of the Organization and the Executive Board.
 - b) Be versed and communicate the articles of incorporation and bylaws to committee chairperson and the Executive Board.
 - c) Coordinate the work of officers and committees of the Organization so that the objectives and policies may be promoted.
 - d) Appoint the chairperson of standing committees.
 - e) Be a member ex-officio of all committees, with the exception of the nominating committee.
 - f) Be one of the Board members authorized to sign the checks of the Organization.
 - g) Perform such other duties as may be assigned by the Organization.
2. The Vice President:
 - a) Act as an assistant to the President and perform the duties of the President in the absence or inability of that officer to act.
 - b) Commit to the duties of President in the event the President vacates office for any reason.
 - c) Gather monthly reports from the standing committees.
 - d) Perform other delegated duties as assigned.
 - e) Have the option of serving as committee chairperson.
3. The Secretary will:
 - a) Keep an accurate record of the proceedings of all the meetings of the Organization.
 - b) Distribute official minutes to each Executive Board member and others determined by the Executive Board.
 - c) Maintain the Booster Club Book of Record.
 - d) Be prepared to refer to minutes of previous meetings.
 - e) Conduct necessary correspondence for the Organization in cooperation with the Executive Board.
 - f) Perform other delegated duties as assigned.
 - g) Have the option of serving on a committee.
4. The Treasurer shall:
 - a) Establish and /or maintain a checking account and other accounts as determined by the Executive Board. Name at least three signers, so that payments can be made when one is out of town.
 - b) Have custody of all financial records and funds of the Organization.
 - c) Verify and be responsible for, along with the event chairperson, all monies received, as counted by two committee members. Each shall keep an accurate account of all monies from the event.
 - d) Keep a full and accurate account of receipts and disbursements as authorized by the President,

- e) Executive Board, or Organization as in accordance with the budget adopted by the Organization.
- f) See that checks and debit/credit card authorizations are properly signed by two persons
- g) Prepare a financial statement each month, with copies to be distributed to each Executive Board member and others determined by the Executive Board.
- h) Arrange an end-of-year audit with an auditing committee consisting of not fewer than three members who shall be appointed by the Executive Board.
- i) Make sure that at least \$500.00 is left in the treasury for the next school year, assuming the membership wants the organization to continue to be in existence next year.
- i) Shall have the option of serving on a committee.

All officers shall perform the duties outlined in these bylaws and those assigned from time to time.

Upon the expiration of the term of office or in case of resignation, each officer shall turn over to the President, without delay, all records, books, and other materials pertaining to the office and shall return to the Treasurer, without delay, all funds pertaining to the office.

Article VIII: Executive Board

1. The Executive Board will consist of the officers of the Organization.
2. The duties of the Executive Board shall be to:
 - a) Transact necessary business of the organization
 - b) Create special and standing committees.
 - c) Approve the plans of the standing committee.
 - d) Present a report at the regular meetings of the Organization.
 - e) Select an auditor committee to audit the Treasurer's accounts.
 - f) Prepare and approve a budget for the year.

Article IX: Board Meetings

1. Board meetings shall be on a monthly basis at a time and place designated by the Board at the beginning of its term. All meetings shall have a notice posted in the school office indicating date, time, location and what business will be conducted, at least 24 hours in advance of the meeting.
2. Additional meetings may be scheduled as needed by the President, Vice President, or Principal with proper notification to all Board members.
3. Board voting shall be by show of hands or a voice vote unless any Board member requests a written ballot on an issue.
4. A simple majority shall decide any issue voted upon. Any executive Board member who has been absent from two consecutive Board meetings without prior notice to the President, shall be considered to have resigned unless the majority of the remaining Board members vote otherwise.

Article X: General Meetings

1. General meetings of the membership will be held on the dates selected by the Executive Board. Meetings shall be open to the public. The meeting shall have a notice posted in the school office indicating the date, time, location and what business will be conducted, at least 24 hours in advance of the meeting.
2. Members present shall constitute a quorum. A majority vote of member's present shall be deemed adequate and acceptable to conducting or transacting business, provided that at least two separate notifications went home with the students, one within the past two weeks and the latter not to be sent the same day as the meeting.
3. The last meeting of the year in May shall be an annual meeting at which time reports shall be received and new officers shall be installed.

Article XI: Committees

1. Standing and special committees may be created as deemed necessary by the Executive Board.
2. A standing committee is one that will continue to exist from year to year. Each standing committee must have a written description of goals and responsibilities of the committee. This description can be amended to these bylaws according to Article XIII.
3. The chairperson of each committee shall be totally responsible for planning and initiating all necessary requirements to fulfill the assigned purpose of the committee.
4. The chairperson shall report committee progress to the President and members of the Organization.

Sample Standing Committees

Ice Cream Social Chairperson	Membership Chairperson
Festival Chairperson	Bylaws Chairperson
Fundraising Chairperson	Audit Chairperson

Article XII: Fiscal Year

1. The fiscal year of this association shall begin July 1st and end June 30th. The previous year's budget will stand until the first general meeting.

Article XIII: Amendments

2. An amendment shall be proposed in writing to the President and shall be read at the first Executive Board meeting after the President receives the request.
3. When a revision in the bylaws is being considered, a committee may be appointed to submit a revised set of bylaws as a substitute for the existing bylaws by a majority vote at a meeting of the Organization, or by two-thirds vote of the Executive Board. The requirements for adoption of a revised set of bylaws shall be the same as in the case of an amendment.

Article XIV: Distribution of Resources

1. In the event of school attendance boundary changes and the membership is divided; a fair and equitable amount of funds and resources may be divided among the schools. "Fair and Equitable" distribution will be determined by the organization and should be based on the particular circumstances involved. Monies should be allocated by the end of the fiscal year.

Article XV: Miscellaneous Provisions

1. All meetings of this organization, Governing Board, and its committees are for the discussion of Organization business and parent members shall not use any of these meetings as a means of discussing the problems or progress of their children with the members of the staff.

Sample PTSS Budget

CATEGORY DESCRIPTION	07/01/2010 ACTUAL	BUDGET	06/30/2011 DIFFERENCE
INFLOWS			
Bridge Books	\$ 1,389.71	\$ 2,000.00	\$ (610.29)
Concessions	1,003.50	1,000.00	3.50
Cookie Dough	6,428.75	1,000.00	5,428.75
County Fair	11,495.78	8,000.00	3,495.78
Family Hoedown	1,151.00	1,500.00	(349.00)
Field Trips	2,058.52	3,000.00	(941.48)
Grocery Profit	2,193.00	3,000.00	(807.00)
Holiday Event	4,405.44	1,000.00	3,405.44
Honeybaked Ham	5,741.30	3,500.00	2,241.30
Membership	2,384.00	1,600.00	784.00
Misc. Donations	1,497.43	500.00	997.43
Product Sales	17,275.50	18,000.00	(724.50)
Pumpkin Patch	1,175.50	1,000.00	175.50
Skating Party	-	200.00	(200.00)
T-shirt Sales	6,260.80	3,500.00	2,760.80
TOTAL INFLOWS	\$ 64,460.29	\$ 48,800.00	\$ 15,660.29
OUTFLOWS			
Art Masterpiece	\$ 500.00	\$ 500.00	\$
Bridge Book	1,411.43	2,000.00	588.57
Concessions	303.23	800.00	496.77
Cookie Dough	3,416.00	500.00	(2,916.00)
County Fair	4,938.47	4,500.00	(438.47)
Family Hoedown	775.21	1,500.00	724.79
Field Trips	2,218.19	4,000.00	1,781.81
Fun Runs	1,187.00	1,200.00	13.00
Gifts for Needy	213.00	300.00	87.00
Holiday Event	3,157.13	700.00	(2,457.13)
Honeybaked Ham	4,902.93	3,000.00	(1,902.93)
Hospitality	2,447.65	2,000.00	(447.65)
Insurance Conf	365.49	400.00	34.51
Library	500.00	500.00	-
Membership	1,223.57	1,500.00	276.43
Misc. Expenses	1,007.00	500.00	(507.00)
Office Supplies	2,225.13	1,000.00	(1,225.13)
Product Sales	7,891.84	9,000.00	1,108.16
Pumpkin Patch	737.07	900.00	162.93
Room Mother Tea	22.00	50.00	27.98
School Gifts	13,747.53	7,450.00	(6,297.53)
Special Program Assembly	1,289.27	1,000.00	(289.27)
T-shirt Sales	5,779.75	3,500.00	(2,279.75)
Teacher Grants	2,022.13	2,000.00	(22.13)
TOTAL OUTFLOWS	\$ 62,281.00	\$ 48,800.00	\$ (13,481.00)
OVERALL TOTAL	\$ 2,179.29	\$	\$ 2,179.29

SAMPLE PTSO TREASURER'S FINANCIAL REPORT

PAGE ELEMENTARY SCHOOL
MONTHLY TREASURER'S
REPORT
FOR THE MONTH ENDED AUGUST 31, 2014

BEGINNING BALANCE (JULY 31,2014) 2,500.00

INCOME (DEPOSITS)

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
8/12/2014	Membership Dues	250.00
8/21/2014	T-shirt Sales	430.00
8/27/2014	Donation from M. Johnson	1,000.00
8/31/2014	Interest Earnings	<u>1.50</u>
TOTAL INCOME		<u>1,681.50</u>

TOTAL CASH AVAILABLE 4,181.50

EXPENSES (CHECKS WRITTEN)

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
8/10/2014	Welcome Breakfast	232.00
8/16/2014	T-shirts for sale	380.00
8/30/2014	Bench for School	250.00
8/31/2014	Bank Service Charges	<u>10.00</u>
TOTAL EXPENSES		<u>872.00</u>

ENDING BALANCE (AUGUST 31, 2014) 3,309.50

OUTSTANDING TRANSACTIONS THAT HAVE NOT CLEARED THE BANK

<u>CHECK #</u>	<u>PAYEE</u>	<u>AMOUNT</u>
111	T-shirt Company	380.00
112	Home Depot	<u>250.00</u>

TOTAL OUTSTANDING TRANSACTIONS 630.00

RECONCILED BANK STATEMENT ENDING BALANCE 2679.50

(Copy of Bank Statement Attached)

Appendix

District Policies

JJE

Student Fund-Raising ActivitiesJJF Student Activities

Funds

Statutes

A.R.S. § 13-3302

Booster Clubs may hold raffles

Check list

Boosters 101 checklist of responsibilities and , filings and compliance

JJE ©
STUDENT FUND - RAISING ACTIVITIES

Fund-raising activities by students on school premises or elsewhere as representatives of the school will be permitted only for the types of fund-raising activities approved by the Governing Board and when connected with specific school activities approved by the Governing Board.

Participation in contests or fund-raising activities shall be governed by the following criteria:

- A. The aim of the activity shall benefit youth in educational, civic, social, and ethical development.
- B. The activity shall not be detrimental to the regularly planned instruction.

The proceeds of all fund-raising activities shall be deposited in the Student Activity Fund, and funds from such activities shall be used only as specified in the Uniform System of Financial Records.

Adopted: date of Manual adoption

LEGAL REF.:

A.R.S.

15-1121 through 1123

CROSS REF.:

DIC - Financial Reports and Statements

JJF - Student Activities Funds

JJF ©
STUDENT ACTIVITIES FUNDS

Upon recommendation by the Superintendent, the Board will designate a student activities treasurer. The Superintendent shall assure the establishment and maintenance of a "Student Activity Fund" as defined in A.R.S. [15-1121](#) through A.R.S. [15-1124](#).

When appropriate, and upon recommendation by the Superintendent, the Board may designate an assistant activities treasurer for each school.

The Superintendent shall require the establishment of appropriate procedures whereby all persons having any duties relating to such funds are advised of the requirements and responsibilities therefore. All such persons shall be held strictly accountable for the manner in which these guidelines are followed.

The Superintendent shall ensure that an accurate, detailed record of all revenues and expenditures of the student activities fund is kept. The record shall be made in such form as the Board prescribes. Copies of the record shall be presented to the Board not less than once during each calendar month.

Adopted: date of Manual adoption

LEGAL REF.:

A.R.S.

[15-1121](#) *et seq.*

CROSS REF.:

[DIB](#) - Types of Funds/Revolving Funds

ARS 13-3302

[Permitted forms of gambling]

13-3302. Exclusions

The following conduct is not unlawful under this chapter:

1. Amusement gambling.
2. Social gambling.
3. Regulated gambling if the gambling is conducted in accordance with the statutes, rules or orders governing the gambling.
4. Gambling that is conducted at state, county or district fairs and that complies with section 13-3301, paragraph 1, subdivision (d).
 - B. An organization that has qualified for an exemption from taxation of income under section 43-1201, paragraph 1, 2, 4, 5, 6, 7, 10 or 11 may conduct a raffle that is subject to the following restrictions:
 1. The nonprofit organization shall maintain this status and no member, director, officer, employee or agent of the nonprofit organization may receive any direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
 2. The nonprofit organization has been in existence continuously in this state for a five-year period immediately before conducting the raffle.
 3. No person except a bona fide local member of the sponsoring organization may participate directly or indirectly in the management, sales or operation of the raffle.
 4. Nothing in paragraph 1 or 3 of this subsection prohibits a licensed general hospital, a licensed special hospital or a foundation established to support cardiovascular medical research that is exempt from taxation of income under section 43-1201, paragraph 4 or section 501(c)(3) of the internal revenue code from contracting with an outside agent who participates in the management, sales or operation of the raffle if the proceeds of the raffle are used to fund medical research, graduate medical education or indigent care and the raffles are conducted no more than three times per calendar year. The maximum fee for an outside agent shall not exceed fifteen per cent of the net proceeds of the raffle.
 - C. A state, county or local historical society designated by this state or a county, city or town to conduct a raffle may conduct the raffle subject to the following conditions:
 1. No member, director, officer, employee or agent of the historical society may receive any direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
 2. The historical society must have been in existence continuously in this state for a five-year period immediately before conducting the raffle.
 3. No person except a bona fide local member of the sponsoring historical society may participate directly or indirectly in the management, sales or operation of the raffle.
 - D. A nonprofit organization that is a booster club, a civic club or a political club or political organization as defined in section 16-901 may conduct a raffle that is subject to the following restrictions:
 1. No member, director, officer, employee or agent of the club or organization may receive any direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.

2. No person except a bona fide local member of the sponsoring club or organization may participate directly or indirectly in the management, sales or operation of the raffle.
3. The maximum annual benefit that the club or organization receives for all raffles is ten thousand dollars.
4. The club or organization is organized and operated exclusively for pleasure, recreation or other nonprofit purposes and no part of the club's or organization's net earnings inures to the personal benefit of any member, director, officer, employee or agent of the club or organization.

BOOSTER 101 CHECKLIST OF REPOSNSIBILITIES, FILINGS AND COMPLIANCE

Umbrella	Stand-Alone	Where to File	When to File
Officer information: Name, Office Held, Mailing Address, Phone Number, Email	Officer information: Name, Office Held, Mailing Address, Phone Number, Email	PUSD-Principal	August of each year
Constitution or bylaws of Umbrella, any additional bylaws of the booster organization	Constitution or bylaws	PUSD-Principal	August of each year
Certificate of Insurance-can cover all entities under Umbrella	Certificate of Insurance-must cover Stand-Alone Organization	PUSD-Facilities	When securing/renting PUSD Facilities
Financial Report	Financial Report	Upon Request by PUSD	September 15 th of each year
Financial Review Report(Audit)	Financial Review Report(Audit)	Upon Request by PUSD	September 15 th of each year
IRS Form 990,990-EZ or 990-N on behalf of entities under Umbrella	IRS Form 990,990-EZ or990-N	Internal Revenue Service	Varies: Due 4.5 monthsafter booster organization year end
Arizona Corporation Commission Annual Filing(includes officers, any changes to bylaws, budget)	Arizona Corporation Commission Annual Filing(includes officers, any changes to bylaws, budget)	Arizona Corporation Commission	Annual filing date determined by ACC
IRS Determination Letter	IRS Determination Letter	Internal Revenue Service	Upon initial creation of non-profit organization

An Article Concerning PTSA Fraud

A north Phoenix school's parent-teacher group sent an apology home with students Tuesday after the group reported to police that nearly \$40,000 was missing from the organization's account. Norterra Canyon's PTSA said it noticed the money had been taken shortly before the school's spring carnival, which is Friday. "Our officers recently discovered that money in our organization's bank account has been withdrawn and used for personal use by one of our officers; leaving the account with only a minimum account balance," the board members wrote in a letter sent home with students. According the letter, the member confessed to another board member about taking the money.

PTSA member Candy Kidd said the board contacted police and filed a report. Kidd said the board member who removed the money has been removed from the board. Phoenix police spokesman James Holmes said no one had yet been arrested in the case. Kidd said the board estimates about \$40,000 was stolen from the account, but said they will have to wait until all bank statements are reviewed to have an official amount.

Deer Valley Unified School District spokeswoman Monica Allread said the PTSA is a separate entity from the district and school. The PTSA relies on community funding to hold events for the school, Kidd said. "Everything from the PTSA comes directly from the community," Kidd said. "Parents and families donate, and we have some businesses that donate. We also have fundraisers like the father-daughter dance and the school carnival."

The carnival, which is scheduled for Friday, will be held despite the stolen money, Kidd said. She said the group has set up a GoFundMe account and has received donations from businesses and organizations to pay for rides, games and raffle prizes.

The carnival is open to the public and will take place Friday from 5 to 9 p.m. at Norterra Canyon.

Article from AZCentral.com 4/16/2015