



# Blue Ridge Unified School District

## Parent Support Group Operation Procedure Manual

2024-2025

## Table of Contents

	<u>Page</u>
<b>Welcome Letter to Parent Support Organizations .....</b>	<b>4</b>
<b>Definitions.....</b>	<b>5</b>
Parent Support Group Organization.....	5
District Foundation .....	5
Parent Teacher Organization.....	5
Club or Sport Boosters.....	5
Student Clubs.....	5
Fundraising.....	5
Joint Fundraising .....	5
Raffles/Games and Chance.....	5
Bingo Games .....	5
Silent Auction.....	6
<b>Organizational Guidelines.....</b>	<b>7</b>
Developing a Parent Organization.....	7
Operating a Parent Support Organization .....	8
Establishing Bylaws.....	8
Tax Exempt Status .....	8
Liability Insurance .....	9
Establishing Officers .....	9
<b>Membership Guidelines .....</b>	<b>10</b>
<b>Financial Guidelines .....</b>	<b>11</b>
Internal Controls .....	11
Annual Budget.....	11
Banking .....	11
Fundraising Procedures.....	11
Raffles/Games of Chance.....	12
Silent Auction.....	13
Bingo Games .....	13
Cash Handling Procedures .....	13
Change Fund/Cash Box Procedures .....	14
Donations .....	14
Expenditures Procedures.....	14
Bank Reconciliation Procedures .....	14
Monthly Board Report.....	14
Parent Support Organization Annual Financial Report.....	15
Use of District Facilities .....	15

<b>Appendices.....</b>	<b>16</b>
<b>Appendix A – Parent Support Organization Application.....</b>	<b>17</b>
<b>Appendix B – Fundraiser Request Form .....</b>	<b>18</b>
<b>Appendix C – Sample Bylaws.....</b>	<b>19</b>
<b>Appendix D – Cash Collection Worksheet.....</b>	<b>23</b>
<b>Appendix E – Deposit Form .....</b>	<b>24</b>
<b>Appendix F – Donation Form.....</b>	<b>25</b>
<b>Appendix G – Cash Box/Change Fund Request .....</b>	<b>26</b>
<b>Appendix H – Reimbursement Request Form.....</b>	<b>27</b>

## Welcome Letter to Parent Support Organizations

Some of the strongest school support comes from parents or organizations having strong interest in specific student groups or school activities. These organizations are encouraged to support their activities whenever possible under the law and guidelines of the District.

Parent support organization groups contribute to the success of Blue Ridge Unified School District and can also provide the opportunity for parents and other community members to engage in fundraising activities for their local school.

With clear guidelines in place, a parent support organization can avoid conflicts and violations of law, provide direction to parents and staff, and ensure the District policy is being followed.

Parent support organizations must follow specific Internal Revenue Service (IRS) guidelines.

Blue Ridge Unified School District and guidelines, and raise funds in the name of the District or any District school or school-sponsored activity. To remain in good standing with the District, every parent organization must conduct its activities in a manner consistent with the goals, mission, philosophy, policies and operating procedures of the District.

This manual is designed to answer questions, be a guide and resource for parent support organizations and make available training to staff on the District's requirements for parent support organizations raising funds in the community for District schools. This procedures manual contains helpful hints for establishing parent support organizations. This information does not constitute as the District rendering tax or legal advice. Parent support organizations must follow specific Internal Revenue Service (IRS) guidelines and it is recommended that all parent support organizations consult a legal and tax professional with questions that may arise during the course of business.

Respectfully,

Michael L. Wright, Ed.D,  
Superintendent

Kimberly Dugdale, SFO  
Chief Financial Officer

## Definitions

### Parent Support Group Organization

For the purposes of this operating manual, the term parent support group organization is used to define District Foundations, Parent Teacher Organizations (PTO), Parent Teacher Student Organizations (PTSO), Parent Teacher Associations (PTA) and Booster Groups.

### District Foundation

A group of parents and/or community members who are organized to support all efforts of the District. The foundation does not support an individual program, rather supports a district-wide efforts, which benefit the entire school community.

### Parent Teacher Organization

A group of parents and/or community members who are organized to support a school-wide effort and are not organized for an individual sport, activity, class or program.

### Club or Sport Boosters

Organizations that support a specific sport or fine arts to support the student program district-wide. This group is typically a more focused group from a Parent Teacher Organization or Foundation. A Blue Ridge Unified School District Booster Organization's main mission is to support Blue Ridge Unified School District student programs.

### Student Clubs

A group of students who participate in a District approved club. These are efforts lead by the students to benefit the students and include a District sponsor. These are often student interest-based clubs & athletics.

### Fundraising

Items, practices or services sold in order to receive a profit in the form of money or goods and services. These funds are used for the benefit of the parent support organizations.

### Joint Fundraising

A predetermined fundraising event where the funds are divided between two distinct groups in relation to the participation of the contributors. Arizona Attorney General Opinion I84-032 requires that any fundraising involving a student club must proportionately share the revenues collected.

### Raffles/Games and Chance

Lottery with objects as prizes; an event in which numbered tickets are sold, some of which are drawn at random to win prizes. The prizes in a raffle are often goods and services rather than money and raffles are usually held in order to raise money for an organization. Arizona Attorney General Opinion I84-018 states school district clubs are prohibited from holding raffles. Even if the activity is called something other than a "raffle" the activity is prohibited if it involves the selling of a ticket for the chance to win a prize through a drawing.

### Bingo Games

Attorney General opinion I85-032, indicates parent support organizations may operate bingo games on school district property upon approval by the Governing Board of the District in conformance with

Arizona Revised Statute (ARS) §15-1105; provided the organization obtains a bingo license pursuant to ARS §5-401.

### **Silent Auction**

Silent auctions where there is no auctioneer selling individual items may be permissible by a parent support group organization. Bids are written on a sheet of paper and at a predetermined time, the highest listed bidder wins the item and pays the price he or she submitted.

## Organizational Guidelines

The principal of the school should be made aware of all activities involving their students, both on and off their campus, as well as any activity sponsored by the parent support group organizations. For the purpose of these guidelines, foundations, parent support group organizations and boosters are all identified as parent support organizations.

### Developing a Parent Organization

Parent support organizations are organizations formed by parents, teachers, and school staff to support their local schools. Whether it is recruiting volunteers to help at the school or fundraising to support programs and activities, parent support organizations are one way for a community to rally around a school.

To establish a parent teacher organization, the parent volunteers shall seek approval from the District administration. In order to be a District recognized parent support group organization (Foundation, PTO or Booster), the organization will need to file an annual application with the District by **September 15** of each year. This application can be found in [Appendix A](#). The parent teacher organization will need to establish bylaws to clearly communicate the purpose of the parent support group organization and establish the operating agreements. It is recommended that independent legal advice be sought when creating bylaws. A sample set of bylaws can be found in [Appendix C](#).

The parent support group organization name on its bank account must clearly differentiate the organization from the District/School. Use of the school's mascot in the title is acceptable with permission from the principal.

To be recognized as a District recognized parent support group organization, each group must complete the following:

	Contact school administrator prior to formally organizing
	Complete an application to be recognized as a parent support group organization
	Develop and adopt organizational by-laws and establish officers of the organization
	New parent support organizations shall file IRS Form SS4 to obtain a taxpayer ID number
	Develop an annual budget and goals
	New parent support organizations shall establish a bank account
	Meet with school administrator for approval of fundraising activities
	Contact the Arizona Corporation Commission for application of non-profit corporation
	File application and Articles of Incorporation from the Arizona Corporation Commission
	File IRS Form 1023 "Application for Recognition of Exemption"
	Final annual report to the Arizona Corporation Commission
	File IRS Form 990 to the IRS annually
	Seek independent legal and/or tax advice to ensure the organization is established properly
	Submit annual report to the Director of Business Services

## Operating a Parent Support Organization

Communication is the key. Clear communication, as well as updating changes in officers and employees at the school site will help the in the execution of the mission of both the parent support organization and the school. Understanding the nature of the school and the dynamics of school district guidelines will help the parent support organizations and the school work smoothly together.

Parent support organizations may **not** make any commitments on behalf of the district or schools.

The school district may require verification of certain types of records maintained by the parent support organizations. Therefore, the following is a list of recommended practices the parent support organization should abide by:

- All fees and operating expenses shall reflect actual expenses and bank fees (credit card transaction fees and return check fees), shall be clearly identified, and shall be approved in advance by the parent support group organization.
- Require two signatures on each check drawn on the bank account
- School officials (any employee) should be in an advisory role only and not should be one of the officers or bank signers
- Maintain a file of all meeting minutes, even if there are no agenda items regarding the purchase of items or expenses, services or fundraising requests
- Strictly control credit cards issued on behalf of a parent support organizations with procedures in place to protect the group and the school
- Establish strong cash controls with procedures and consequences in place for all transactions
- Create an efficient paper trail of all transactions to assist in the deterrence of any misrepresentations or allegations of wrongdoing

## Establishing Bylaws

The Parent Support Organization should develop and adopt bylaws. These bylaws should include provisions for officers and their duties and term of office, including the election or change of officers when necessary, amending the bylaws, and following Robert's Rules of Order, as well as other provisions. It is recommended that independent legal advice be sought when creating bylaws. A sample set of bylaws can be found in [Appendix C](#).

## Tax Exempt Status

Parent support organizations may consider not for profit incorporation to provide a legal shield against certain liabilities that may pass through to the officers or members of the organization. Not for profit incorporation also serves as the foundation for the organization to apply for tax-exempt status. If a parent organization chooses to pursue this option, the organization will need to contact the Arizona Corporation Commission (ACC) as well as draft Articles of Incorporation, Bylaws and possibly annual filing with the Arizona Secretary of State.

Most parent support organizations are publically supported IRS 501(c)3 organizations. Exempt organizations are not required to incorporate. However, the following are compelling reasons to incorporate:

- Officers of non-incorporated organizations can be personally sued



- Members of “information” organizations can be held financially liable for income tax all the way back to the first members of the organization
- Organizations not recognized by the IRS as exempt cannot accept tax deductible donations and donors cannot deduct contributions on their personal tax returns

### **Liability Insurance**

Arizona School Risk Retention Trust insurance policy includes liability insurance for parent support organizations as long as their meetings and activities are approved and co-sponsored by a school administrator. The parent support organization needs to keep a file of this for their records. The organization should also be acknowledged by the District Governing Board. District policy 3-202.A defines the District policy regarding relationships with parent support group organizations. In order to be a District recognized parent support group organization, the organization will need to file an annual application with the District. This application can be found in [Appendix A](#).

Students are not permitted to provide official childcare services for children of parents participating in the parent support group organization meetings or any other meetings. Their services are not covered by the District’s insurance policy. Further, students have not been screened/fingerprinted as regular employees have been.

Activities requiring the use of items such as food trucks and inflatable rides will require additional documentation for approval. The parent support organization should contact the District Finance Department for more information. Additional documentation for certain fundraisers such as food trucks and inflatable rides may need to be submitted prior to the event.

### **Establishing Officers**

Officers of the organization should be established as defined in the bylaws (usually: President, Vice President, Secretary, Treasurer).

## Membership Guidelines

The parent support organization **promotes** and **contributes** assistance in the areas of educational support, fund-raising, District representation, social events and **encouraging parent involvement** in the school community.

Coaches, principals and other employees of the District should play an advisory role only to the parent groups. They cannot be officers or check signers on any parent support organization bank account. District employees shall only participate with the parent support group organization when not on District time. Note – classified/non-exempt, hourly staff may not perform any parent support group organization duties while on District time.

Parent support organizations should have a unique name that does not include the name of the school. This is intended to ensure there is no confusion between the parent support organization and the school district.

Parent support organization board - All board member positions should be filled and their role and duties understood. Committee chairpersons should be in place and have their committee contacts and objectives.

Teachers/Staff - Teachers and other campus staff are an important part of the parent support organization. As teachers, it is beneficial to work with the parents for planning purposes to ensure the parent support organization compliments the mission of the school and classroom.

Campus Administrators – School administrators should not serve as officers or check signers. They should work in a collaborative manner with the parent support organization.

Parents and families – Parents are a critical component of the success of the parent support organization.

A parents support group organization shall not directly employ, contract with, supplement the salary of, or in any other way compensate any District employee for work performed for a school program, student activity or student organization.

Student involvement can vary to include serving in a membership and student leadership role to engaging a student perspective within the Parent Support Organization. Input from students can help ensure the activities reflect the student interests and engage students in the groups work. However, students shall never be held to any financial responsibilities and duties. Students are not permitted to babysit for parent support group organization meetings on District property. Their services are not covered by the District's insurance policy and students have not been properly fingerprinted as regular employees have been.

## Financial Guidelines

All Foundations, Parent Support Organizations, PTSOs, PTAs and Booster Clubs are legally separate entities from the School District. The organizations must have their own bank accounts and taxpayer identification numbers. Parent support organizations cannot use the district's taxpayer identification number, accept donations on behalf of the district or issue a donation acknowledgement letter on behalf of the district. Parent support organizations are prohibited from collecting student participation fees or tax credit payments for a school sponsored event or programs. These types of payments need to be made at the school through school district approved procedures.

### Internal Controls

Strong internal controls are the basis of strong financial policies. The parent support organization shall ensure that no one individual is responsible for an entire transaction. When monies come in – no one person should be responsible for receiving, depositing, recording and reconciling the receipt of funds. When monies go out, no one person should be responsible for authorizing payments, disbursing funds, and reconciling bank statements.

### Annual Budget

The organization should develop an annual budget plan and goals for the organization, and plan activities for the year based on the budget and shared site/parent organization goals.

### Banking

Checking accounts should require two signatures on all checks. Monthly bank statements should be mailed to a post office box or school address and not an individual's home. Debit cards and online expense payment services may be used, but it is highly recommended that strong policies be implemented which limit the number of cardholders/users and establish spending limits and expenditure purposes (such as budgeted or pre-approved purchases only). As a best practice, it is advised that Parent Support Organizations shall not allow the electronic transfer of monies from applications such as Zelle, Venmo, etc. If a Parent Support Organization allows for such transactions, the appropriate internal controls shall be established.

### Fundraising Procedures

Fundraisers coordinated by the parent support organization may involve ([Appendix B](#)):

- Parent support organizations/boosters only – requires fundraising authorization and approval form signed by the parent support group organization board officer and the site principal.
- Parent support organizations /boosters and student body - requires fundraising authorization and approval form signed by the parent support group organization board officer and the site principal.
- Parent support organizations/boosters and specific student activities club - requires fundraising authorization and approval form signed by the parent support group organization board officer and the site principal. All funds must be split proportionately between the parent support organization and the student club.

Funds collected by parent support organizations must be kept by the organization off campus. No funds collected on behalf of the parent support organization will be kept on the school's campus. All fundraising is presumed to have the intent that the funds will be raised for students within our District.

Therefore, any fundraising events must be appropriate based on the age of students and all funds raised for a District organization or event must use the funds for the purpose for which they were raised. In the event the group that raised the funds changes bank accounts, the organization must ensure that the funds are transferred to another qualifying bank account or donated directly to the district for the purpose(s) for which the funds were raised, less only actual bank and accounting fees.

Fundraising on or off campus by parent support organizations must be pre-approved, in writing, by the school's principal. The safety of our students is of paramount concern in any activity or event where they are present.

If the fundraising event is located on a school campus and is during school hours or as part of a school program, a school district official must be present to supervise and control the event regarding use of the school's facilities and the activities the students are engaged in. All Parent Support Organizations utilizing District property must understand the conditions outlined in the Facilities Use Agreement Manual provided by the District. Further, a Blue Ridge Unified School District Facilities Request Form must be completed for all on campus events.

Attorney General opinion I84-032 requires if the fundraiser is a joint event with a student club, a preapproved distribution of funds must be determined.

Raffles, or other games of chance, are never allowed when students are involved. Students cannot participate, handle, solicit or otherwise be involved in any form of games of chance or gambling.

The parent support organization **cannot** require members or students to fundraise or to raise a certain amount. For example, a student's ability to attend a trip cannot be based on raising a certain amount of money. The parent support organization may track funds for each student for accounting purposes only. Students shall not be denied the opportunity to participate in a school-sponsored activity because of an inability to fundraise. Fundraising is an opportunity to generate revenue for the Parent Support Organization as a group and is not intended for individuals. Therefore, revenues should be recorded in a group account from which all members or students have the opportunity to benefit equally. One member or student should not receive a larger benefit from fundraising than another. In addition, if a member or student chooses not to participate in the fundraiser, that person still receives an equal benefit from the revenues generated.

Crowdfunding fundraisers should be used limitedly. Only an approved student club or approved parent support group organization may raise funds in the School or District name. The principal must pre-approve all crowdfunding projects prior to be posted. Any campaign that involves raising funds for technology or capital improvements must be preapproved.

### **Raffles/Games of Chance**

Per Arizona Attorney General Opinion I84-018 school district clubs are prohibited from holding raffles/games of chance. Even if the activity is called something other than a "raffle" the activity is prohibited if it involves the selling of a ticket for the chance to win a prize through a drawing.

Generally, entities that are not school controlled (such as off-campus clubs, clubs sponsored by civic groups, or parent-teacher organizations) and entities that also fit within the tax exempt categories defined by A.R.S. §43-1201 may hold raffles if they also meet the requirements of A.R.S. §13-3302.B.

### **Silent Auction**

Silent auctions where there is no auctioneer selling individual items may be permissible by a parent support group organization. Bids are written on a sheet of paper and at a predetermined time, the highest listed bidder wins the item and pays the price he or she submitted. Silent auctions are not considered to be a form of gaming and therefore, parent support organizations are permitted to hold a silent auction.

### **Bingo Games**

Attorney General opinion I85-032, indicates parent support organizations may operate bingo games on school district property upon approval by the Governing Board of the District in conformance with Arizona Revised Statute (ARS) §15-1105; provided the organization obtains a bingo license pursuant to ARS §5-401.

### **Cash Handling Procedures**

Cash handling procedures should be segregated amongst multiple volunteers. It is expected that when collecting monies, the parent support organization will issue receipts, use a prenumbered ticket process or maintain an inventory of items sold. All cash collected should be reconciled and documented on a Cash Collection Worksheet ([Appendix D](#)). The monies collected should be safeguarded until they can be deposited and all deposits should be documented utilizing a Deposit Form ([Appendix E](#)). Donations accepted should be properly documented on a Donation Form ([Appendix F](#)).

Before the event:

- Cash box/change fund request must be given to the Treasurer at least one week before the event.
- Be sure to have calculators at the event for calculating totals and change, as needed.

At the event:

- The treasurer will provide the cash collectors the cash box requested.
- Never leave the money alone. Always have two adults with the money at all times.

At the end of the event:

- All monies received must be counted by two people.
- Please separate currency by denomination and fill in amounts on the Cash Collection Worksheet.
- The monies collected and the completed Cash Collection Worksheet must be given to the Treasurer within 24 hours of the event. Contact the Treasurer to make arrangements to transfer the funds. When the Treasurer receives the bank receipt for the deposit and verifies that the deposit is in the bank account, the monies will be recorded in the ledger.
- Monies shall never be left in a school building overnight.

### **Change Fund/Cash Box Procedures**

Occasionally, at a fundraiser event, there may be a need for a change fund/cash box. Change funds may be established from the parent support organization bank account. Change funds should be established by a check made payable to the change fund custodian and returned at the end of the event. Change funds/cash boxes should be documented on a Change Fund/Cash Box Request ([Appendix G](#)).

### **Donations**

Certain events may have a need to solicit donations in the community in the form of cash or in-kind contributions. Donation requests should be submitted to potential donors on letterhead. Prior to requesting a donation, verify with the officers to ensure multiple requests are not made to the same company. Any donor who requests documentation of the parent support organization's tax-exempt status should be provided with the IRS tax exempt determination letter. Reports of all donations must be made to the treasurer immediately. Donations accepted should be properly documented on a Donation Form ([Appendix F](#)).

### **Expenditures Procedures**

All expenses should be approved by the parent support organization board. It is a best practice to not make cash payments. If a parent support organization volunteer needs to be reimbursed for an expense, the individual should complete a Reimbursement Request ([Appendix H](#)).

Certain vendors may be required to receive a 1099-Misc at the end of each calendar year. This determination is made based on the vendors' tax status identified on the W-9 form.

District employees shall not direct the expenditures of the parent support group organizations. District employees may help provide input on the needs of the school, program, activity, however, the decision of how to expend the parent support group organization monies is at the discretion of their membership/board.

All donations provided to District schools must be accepted and accounted for in accordance with District policy.

### **Bank Reconciliation Procedures**

Bank accounts must be reconciled monthly by the treasurer and reconciliations reviewed by a non-check signer. The bank reconciliation summarizes the account activity and reports the ending cash balance for the bank account. The bank reconciliation identifies all outstanding checks, deposits that were made after the bank statement date and any bank charges and interest. The reconciliation is performed to verify the accuracy of the bank and parent support organization balances.

### **Monthly Board Report**

The Treasurer should produce a monthly financial report after the receipt of each bank statement.

- The report should identify all revenue sources during the month that reconcile with the deposits on the bank statement.
- The report should itemize all expenditures paid during the month (including online payment and debit transactions and bank fees/miscellaneous charges), listing by date, check number (if applicable), who it is written to, description of expense, and dollar amount.

- Cash balances on the report should be reconciled to cash balances on the bank statement monthly. This reconciliation should be reviewed by a non-signer prior to presentation and approval by the Board.
- Copies of the report and bank statement (with account number not showing) should be made available to all board members monthly and any other members that request the report or express interest.
- Board members should vote to approve the financial report(s) after it is presented at all regular Board meetings. Approval should be noted in the minutes. Similarly, the financial reports should be presented and approved at all regular meetings of the general membership, with approval noted in the minutes. The financial reports should be maintained with the minutes for a minimum of three years.

### **Parent Support Organization Annual Financial Report**

At the close of each school year/fiscal year (June 30), the parent support organization is expected to submit to the District Finance Department a financial summary report by September 1<sup>st</sup> of the subsequent year that includes the following:

- Beginning balance
- Total revenue
- Total expenditures
- Ending balance

### **Use of District Facilities**

Parent support group organizations may only use District facilities if it applies for and receives permission for the use of the facilities in accordance with Governing Board policy. All facility requests must be made in accordance with the procedures outlined in the District Facilities Use Rental Manual and District policy KF - Community Use of Facilities. The District Facilities Use Rental Manual can be found at <https://events.dudesolutions.com/brusd32/>

Approved parent support group organizations that are conducting activities for the benefit of the District are covered by the liability insurance policy of the District without cost to the parent support group organization or its members. Parent support group organizations may not use District facilities for any activity that is not covered by the District's insurance. Prohibited activities include climbing walls, rock walls, ropes courses, or similar activities in excess of 10 feet. The District does not allow dunk tanks on District property. Inflatable rides/bounce houses and food trucks may be permissible with proper prior approval by the District administration. Certain insurance documentation will be required by the vendor.

## Appendices



## Appendix A – Parent Support Organization Application



**2024-2025 APPLICATION FOR GOVERNING BOARD APPROVAL**  
**BLUE RIDGE UNIFIED SCHOOL DISTRICT**  
**PARENT SUPPORT ORGANIZATIONS**

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

Related Student Organization /Club \_\_\_\_\_ Taxpayer I.D. No. \_\_\_\_\_

### **2024 - 2025 Officers**

**Name:** \_\_\_\_\_  
**Office Held:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
\_\_\_\_\_  
**Phone(s):** \_\_\_\_\_  
**e-mail:** \_\_\_\_\_  
**Date taking office:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Office Held:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
\_\_\_\_\_  
**Phone(s):** \_\_\_\_\_  
**e-mail :** \_\_\_\_\_  
**Date taking office:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Office Held:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
\_\_\_\_\_  
**Phone(s):** \_\_\_\_\_  
**e-mail:** \_\_\_\_\_  
**Date taking office:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Office Held:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
\_\_\_\_\_  
**Phone(s):** \_\_\_\_\_  
**e-mail:** \_\_\_\_\_  
**Date taking office:** \_\_\_\_\_

☐ **Formal Non-Profit PLEASE ATTACH:**

- |   |   |                                       |
|---|---|---------------------------------------|
| 1) Last fiscal year I.R.S. Form 990 Annual Report | 4) Last FY AZ Corp. Comm. Annual Report | 7) Articles of Incorporation (if new) |
| 2) Most recent treasurers financial report        | 5) Current Operating Bylaws             |                                       |
| 3) Most recent bank statement                     | 6) I.R.S. Determination Letter (if new) |                                       |

☐ **Informal Non-Profit PLEASE ATTACH:**

- 1) Current operating bylaws  
2) Most recent treasurer's financial report  
3) Most recent bank statement

Has a bank account been established? ☐ Yes ☐ No

Are two (2) signatures required on the account? ☐ Yes ☐ No

Are the bylaws reviewed annually? ☐ Yes ☐ No

Is there a Budget Plan in place? ☐ Yes ☐ No

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

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

*As officers, we hereby agree to abide by the bylaws of our organization, attend annual District-provided Parent Support Group financial training, and to 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's Signature	_____ Date	_____ Officer's Signature	_____ Date
_____ Officer's Signature	_____ Date	_____ Officer's Signature	_____ Date

**Principal's Approval:** \_\_\_\_\_

\_\_\_\_\_  
**Date Approved**

**Disclaimer:** The District assumes no responsibility for the accuracy of any information provided by the Parent Organization submitting this form. Documents provided by the Parent Organization will be kept on file at the District Office solely for the convenience of the organization.

**Forward Completed Form to the Chief Financial Officer**

## Appendix B – Fundraiser Request Form



### Blue Ridge Unified School District Fundraising Authorization and Approval Form

(Copies of this form should be filed with the School Principal and the Organization)

Name of Club/Organization: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

Position in Organization: \_\_\_\_\_

Date of Request: \_\_\_\_\_ Organization's Meeting Date (of approval): \_\_\_\_\_

Will student-club be involved: ☐ Yes ☐ No If yes, proceeds must be proportionately distributed (*see below*)

Purpose of Fundraiser: \_\_\_\_\_

Fundraiser Method & Description (what will be sold, how will it be sold, at what function will it be sold, etc.)

If the fundraiser is co-sponsored between parent organization and student club, describe how the fundraising funds will be divided: \_\_\_\_\_

Location of Fundraiser: \_\_\_\_\_

Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

All fundraisers must have the approval of the school administrator. Blue Ridge Unified School District activities that are done for the purpose of fundraising must be initiated, sponsored and recorded by one of the following groups.

Fundraisers that are co-sponsored must be initialed by both groups. Initial all appropriate:

A. Blue Ridge Authorized Student Club (Advisor's and Club Officer's initials are required). We acknowledge that \_\_\_\_\_ student clubs who sponsor a fundraiser must always deposit funds and record expenditures in the Blue Ridge Unified School District student account and follow the Blue Ridge Student Activities Handbook guidelines.

B. Blue Ridge Unified School District recognized Parent Support Group Organization (Officer's initials required). We acknowledge that the parent support group organization (PTO/Booster) who sponsor fundraisers must record receipts and expenditures in the parent support group organization's checking account. (Joint fundraisers must have the appropriate initials in A and B)

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

\_\_\_\_\_  
Club Advisor Signature Date

\_\_\_\_\_  
Parent Organization Officer Signature Date

#### Authorization

\_\_\_\_\_  
Student Council Officer Signature Date

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

Board Approval Date for Student Club Fundraisers: \_\_\_\_\_

## Appendix C – Sample Bylaws

*Example provided for illustrative purposes only. Parent Support Organizations shall seek independent legal advice in the development of their bylaws.*

# <Parent Support Organization>Bylaws

### **Article I – Name**

The name of the organization shall be the ABC Elementary PTO, Inc.

### **Article II – Purpose**

The corporation is organized for the purpose of supporting the education of children at ABC Elementary by fostering relationships among the school, parents, and teachers.

### **Article III – Membership and Dues**

**Section 1.** Any parent, guardian, or other adult standing in loco parentis for a student at the school may be a member and shall have voting rights. The principal and any teacher employed at the school may be a member and have voting rights. Members have one vote per household.

**Section 2.** Dues, if any, will be established by the executive board. If dues are charged, a member must have paid his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

### **Article IV – Officers and Elections**

**Section 1. Officers.** The officers shall be a president, vice president, secretary, and treasurer. In addition to the duties listed below, each officer will also perform other such duties as applicable to the office as prescribed by the parliamentary authority of this organization.

**a. President.** The president shall preside over meetings of the organization and executive board, serve as the primary contact for the principal, represent the organization at meetings outside the organization, serve as an ex officio member of all committees except the nominating committee, and coordinate the

work of all the officers and committees so that the purpose of the organization is served.

**b. Vice President.** The vice president shall assist the president and carry out the president's duties in his or her absence or inability to serve. The vice president shall also oversee the committees of this organization.

**c. Secretary.** The secretary shall keep all records of the organization, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The secretary also keeps a copy of the minutes book, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings.

**d. Treasurer.** The treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures, and pay out funds in accordance with the approval of the executive board. He or she will present a financial statement at every meeting and at other times of the year when requested by the executive board, and make a full report at the end of the year.

**Section 2. Eligibility.** Members are eligible for office if they are members in good standing at least 14 calendar days before the nominating committee presents its slate.

**Section 3. Nominations and Elections.** Elections will be held at the second to last meeting of the school year. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken.

**Section 4. Terms of Office.** Officers are elected for one year and may serve no more than two (2) consecutive terms in the same office.

**Section 5. Removal From Office.** Officers can be removed from office with or without cause by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

**Section 6. Vacancies.** If there is a vacancy in the office of president, the vice president will become the president. At the next regularly scheduled meeting, a new vice president will be elected. If there is a vacancy in any other office, members will fill the vacancy through an election at the next regular meeting.

### **Article V – Meetings**

**Section 1. Regular Meetings.** The regular meeting of the organization shall be on the same day and at the same time each month, to be determined by the executive board.

**Section 2. Special Meetings.** Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the secretary. Previous notice of the special meeting shall be sent to the members at least 10 days prior to the meeting, by flyer and phone calls.

**Section 3. Annual Meeting.** The annual meeting will be held at the April regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise.

**Section 4. Quorum.** The quorum shall be 10 members of the organization.

**Section 5. Notification of Meetings.** The secretary will notify the members of the meetings via email at least one week prior to the meeting.

### **Article VI – Executive Board**

**Section 1. Membership.** The Executive Board shall consist of the officers, principal, and standing committee chairs.

**Section 2. Duties.** The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, and prepare reports and recommendations to the membership.

**Section 3. Meetings.** Regular meetings shall be held monthly,

on the same day and at the same time each month, to be determined by the board. Special meetings may be called by any two board members, with 24 hours notice.

**Section 4. Quorum.** Half the number of board members plus one constitutes a quorum.

### **Article VII – Committees**

**Section 1. Membership.** Committees may consist of general members and board members, with the president acting as an ex officio member of all committees.

**Section 2. Standing Committees.** The following committees shall be held by the organization: Fundraising, Hospitality, Membership, Communications, Arts and Enrichment, Family Events, Nominating, and Audit.

**Section 3. Additional Committees.** The board may appoint additional committees as needed.

### **Article VIII – Finances**

**Section 1.** A tentative budget shall be drafted in spring for the following school year and approved at a fall meeting by a majority vote of the members present.

**Section 2.** The treasurer shall keep accurate records of any disbursements, income, and bank account information.

**Section 3.** The board shall approve all expenses of the organization.

**Section 4.** Two authorized signatures shall be required on each check over the amount of \$200. Authorized signers shall be the president, treasurer, and principal.

**Section 5.** The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

**Section 6.** The fiscal year shall coordinate with the school year.

**Section 7.** Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills and, with the membership's approval, spent for the benefit of the school.



### **Article IX – Parliamentary Authority**

Robert's Rules of Order shall govern meetings when they are not in conflict with the organization's bylaws or any other special/standing rules.

### **Article X – Standing Rules**

Standing rules may be approved by the Executive Board, and the secretary shall keep a record of the standing rules for future reference.

### **Article XI – Dissolution**

The organization may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting.

### **Article XII – Amendments**

These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Notice may be given by postal mail, email, hard copy, or fax. Amendments will be approved by a two-thirds vote of those present, assuming a quorum.

### **Article XIII – Conflict of Interest Policy**

**Section 1. Purpose.** The purpose of the conflict of interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

#### **Section 2. Definitions.**

**a. Interested Person.** Any director, principal officer, or member of a committee with governing board-delegated powers who has a direct or indirect financial interest, as defined below, is an interested person.

**b. Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- i. An ownership or investment interest in any entity with which the organization has a transaction or arrangement;
- ii. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or

- iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the organization is negotiating a transaction or arrangement. "Compensation" includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3b, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

#### **Section 3. Procedures.**

**a. Duty To Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board-delegated powers who are considering the proposed transaction or arrangement.

**b. Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide whether a conflict of interest exists.

#### **c. Procedures for Addressing the Conflict of Interest.**

i. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

ii. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

iii. After exercising due diligence, the governing board or committee shall determine whether the organization can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

**d. Violations of the Conflict of Interest Policy.**

i. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines that the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**Section 4. Records of Proceedings.** The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest; the nature of the financial interest; any action taken to determine whether a conflict of interest was present; and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of the discussion; including any alternatives to the proposed transaction or arrangement; and a record of any votes taken in connection with the proceedings.

**Section 5. Compensation.**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

**Section 6. Annual Statements.** Each director, principal officer, and member of a committee with governing board-delegated powers shall annually sign a statement which affirms that such person:

- Has received a copy of the conflict of interest policy;
- Has read and understood the policy;
- Has agreed to comply with the policy; and

• Understands that the organization is charitable and that in order to maintain its federal tax exempt status it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

**Section 7. Periodic Reviews.** To ensure that the organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, are based on competent survey information, and are the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or an excess benefit transaction.

**Section 8. Use of Outside Experts.** When conducting the periodic reviews as provided for in Section 7, the organization may, but need not, use outside advisers. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring that periodic reviews are conducted.

## Appendix D – Cash Collection Worksheet



### PARENT SUPPORT GROUP ORGANIZATION CASH COLLECTION REPORT

Parent Support Group Organization Name \_\_\_\_\_ Date \_\_\_\_\_

Event/Description \_\_\_\_\_

Denomination	Person A – Dollar Amount	Person B – Dollar Amount
Total Dollar Amount of Checks	\$	\$
\$100.00		
50.00		
20.00		
10.00		
5.00		
2.00		
1.00		
.50		
.25		
.10		
.05		
.01		
<b>Total Account Deposit (Cash &amp; Checks)</b>	\$	\$

Amount collected and documented should reconcile to individual receipts issued, tickets sold, or inventory of goods sold.

Units Sold (#)		Amount/ Unit (\$)		Cash Collected	Item Sold/Description
	X		=		
	X		=		
	X		=		
	X		=		
	X		=		
	X		=		
	X		=		
	X		=		

**Total Deposit:** \$ \_\_\_\_\_

The persons signing below are verifying that the Total Deposit amount is \$ \_\_\_\_\_

Printed Name of Person A \_\_\_\_\_ Signature of Person A \_\_\_\_\_ Date \_\_\_\_\_

Printed Name of Person B \_\_\_\_\_ Signature of Person B \_\_\_\_\_ Date \_\_\_\_\_

Printed Name of Organization Officer \_\_\_\_\_ Signature of Organization Officer \_\_\_\_\_ Date \_\_\_\_\_

## Appendix E – Deposit Form



### PARENT SUPPORT GROUP ORGANIZATION DEPOSIT NOTICE

Parent Support Group Organization Name \_\_\_\_\_ Date \_\_\_\_\_

Event/Description \_\_\_\_\_

Check Number	Check Amount
<b>Total Checks</b>	<b>\$</b>

Denomination	Quantity of Denominations	Total Dollar Amount
Total dollar amount of checks from above		\$
\$100.00		
50.00		
20.00		
10.00		
5.00		
2.00		
1.00		
.50		
.25		
.10		
.05		
.01		
<b>Total Account Deposit (Cash &amp; Checks)</b>	<b>\$</b>	

\_\_\_\_\_  
Printed Name (Providing Deposit)      Signature      Date

\_\_\_\_\_  
Printed Name (Accepting Deposit)      Signature      Date

*Attach a copy of the bank deposit ticket.*



## Appendix F – Donation Form



### PARENT SUPPORT GROUP ORGANIZATION DONATION RECEIPT

Parent Support Group Organization Name \_\_\_\_\_ Date \_\_\_\_\_

#### Donor Information

Company Name \_\_\_\_\_

Company Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Company Phone Number \_\_\_\_\_

Donor Point of Contact Name \_\_\_\_\_

#### Donation Information

☐

Monetary Donation

☐

Goods Donation

Description of Donation \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Donation Value \$ \_\_\_\_\_

Donations Restrictions (If applicable) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Printed Name of Donor

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name Organization Official

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Appendix G – Cash Box/Change Fund Request



### PARENT SUPPORT GROUP ORGANIZATION CASH BOX/CHANGE FUND REPORT

Parent Support Group Organization Name \_\_\_\_\_ Date \_\_\_\_\_

Event/Description \_\_\_\_\_

A change fund is issued for the purpose of making change at an event. The funds issued in the cash box/change fund shall not be used for expenditures. The full amount of the cash box/change fund shall be returned and redeposited into the Parent Support Organization bank account.

#### Cash Box/Change Fund:

I, \_\_\_\_\_, acknowledge the receipt of \$ \_\_\_\_\_ from the  
\_\_\_\_\_ (name of Parent Support Organization) to be used for the  
following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that the total amount of the cash box/change fund must be returned for deposit.

\_\_\_\_\_  
Printed Name of Individual      Signature      Date

\_\_\_\_\_  
Printed Name Organization Official      Signature      Date

#### Return of Change Fund

Amount of cash box/change fund returned \$ \_\_\_\_\_

Date funds were returned \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Individual      Signature      Date

\_\_\_\_\_  
Printed Name Organization Official      Signature      Date

## Appendix H – Reimbursement Request Form



### PARENT SUPPORT GROUP ORGANIZATION REIMBURSEMENT REQUEST

Requestor Name \_\_\_\_\_

Phone \_\_\_\_\_

Date \_\_\_\_\_ Amount \$ \_\_\_\_\_

Date of Expense Approval \_\_\_\_\_

Purpose of Funds Being Reimbursed

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Method of Delivery \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Individual      Signature      Date

*Attach a copy of the detailed receipt.*

#### **For Treasurer Use Only**

Date Paid \_\_\_\_\_ Check Number \_\_\_\_\_

Board Approval Date \_\_\_\_\_

\_\_\_\_\_  
Printed Name Organization Official      Signature      Date