



Parent Support Organization

Mandatory Training 2023/2024

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Director of Finance



Role of Parent Support Organizations

Parent Support Organizations (PSOs) are separate legal entities from Gilbert Public Schools but are an important component of GPS!

Collaborate with Principals and Coaches



Bounce Houses / Inflatables

- Bounce houses will no longer be allowed at GPS events
- Inlatable obstacle courses are allowed with a height limit of 10 feet
- Vendor liability insurance is required
- Parent Support Organizations shall NOT sign contracts for services in which the District may be responsible for liability
- Contracts must be reviewed and signed by the Director of Finance



Food Sales / Offering

- Gilbert Public Schools participates in the Federal National School Lunch Program
- GPS Policy 卄



- Food offered or sold at evening and after school events and concession sales are allowed
- Cookie dough, packaged candy and other items to go that are not consumed at school are allowed
- Infrequent, small or targeted events may occur with an approved Fundraiser Waiver Request, obtained from your school principal (e.g. Donuts with Dad)
- Recommend fundraisers that do not involve food



Building / Site Upgrades

- Parent Support Organizations may not initiate building or site upgrades, renovations or remodels
- All modifications or additions must have the approval of the District's Operations Department
- Money must be donated to the school and the project will be initiated by the school with a contracted, approved vendor in collaboration with Operations



Governing Board Approval

- Mandatory annual application for Governing Board approval
- Valid for one year from approval date
- Application for Parent Support Organizations (PSO) must include:
 - Current bylaws
 - Most recent treasurer's financial report
 - Annual budget
 - Most recent bank statement
- If a new Formal 501(c)(3) PSO/Booster, the application must include:
 - All of the above
 - Articles of Incorporation
 - IRS Determination Letter



Liability Insurance

Provided by the District

- Arizona School Risk Retention Trust “The Trust”
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Parent Support Organization Operating Rules

GILBERT



Operating Rules

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Operating Rules

- GPS employees shall not serve in an officer capacity or be a check signer at the school at which they work
- This restriction does not apply to substitute employees who work at multiples schools
- At a school where the employee does not work, the leadership of the PSA and the



Operating Rules

Financial Responsibility

- Develop goals and annual budget plan for the organization
- Plan activities for the year based on the budget and goals
- All Parent Organizations shall have a budget prepared and approved pursuant to the organization bylaws
- Budgets will change refer to by-laws on how to amend
- Income / revenue should equal expenses and allow for a reasonable carry in the budget

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Operating Rules



Parent Support Organization Financial Best Practices



Financial Best Practices Treasurer's Financial Report

- Identify all income sources during the month and reconcile with the deposits on the bank statement
- Itemize all expenses paid during the month
- Cash balance shall be reconciled to cash balance on bank statement
- Copies of report and bank statement (with account number redacted) shall be made available to board members monthly and any other members who request or show interest



Financial Best Practices Banking Procedures

- TWO signature are required on all checks regardless of amount
- Family members cannot be the two check signers
- All account signers shall have online access to the banking records and should review them frequently
- Debit cards shall never be stored on school property or with school employees
- Avoid the use of credit cards to ensure the organization does not incur debt
- Venmo accounts may be established only using a business account



Financial Best Practices

Cash Handling

- DO NOT GIVE CASH TO A GPS EMPLOYEE FOR ANY REASON
 - Reimbursement may be paid by check after prior approval and upon receipt of appropriate documentation
- Money collected through fundraisers and other organization activities shall be accounted for, verified in writing and prepared for bank deposit by TWO members of the parent organization.
- When an organization dissolves, assets must be allocated according to the organization's bylaws.



Financial Best Practices Employee Compensation

- Do not pay any GPS employee directly
- Do not give cash, check or gift cards to employees as compensation
- Employee compensation for services provided to an organization must be paid through payroll by a donation made to the school
- Appreciation gifts may be provided up to \$50 in value per employee per year
 - Does not include meals provided at the school, reimbursement for classroom supplies, etc.



Parent Support Organization Fundraising



Fundraising

- Approve fundraiser at an organizational meeting per bylaws
- Ensure fundraiser directly benefits the PSO, GPS students and staff in order to be covered by the District's liability insurance
- Complete fundraising form and submit to the school administrator for approval
- Door-to-door fundraising by students is strictly prohibited
- Students should not be compelled to participate in PSO fundraising activities
- Monies shall NOT be deposited into the personal bank account of any GPS employee—this includes coaches clinic/camp LLCs



- Parent Support Organizations may conduct a raffle
- Raffles cannot be conducted by GPS employees, students or student clubs
- No students or employees are to sell tickets or collect monies associated with a raffle
- This event may not be advertised or sponsored by GPS through any means, including email or school's web page



Crowd Funding

- A method of fundraising from a large number of people, usually in small amounts, often online.
- Crowd funding shall not be created by GPS employees using the District or the School to advertise.
- A PSO/Booster may establish a crowdfunding opportunity on behalf of any staff or the school in general. In this way, the cash management and expense is handled outside of the normal operations of the school.
- Examples of Crowd Funding include Donor's Choose, Snap! Raise, AdoptAClassroom, GoFundMe, IncitED, Edbacker



Consequences for Violation

- Without GPS Governing Board Approval, the Organization will not be recognized by Gilbert Public Schools
 - Events will not be covered under the District's liability insurance
 - Fundraising shall not occur
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The logo for Gilbert features the word "GILBERT" in a bold, sans-serif font. The letters are filled with a colorful, abstract pattern of geometric shapes and lines. A thin horizontal line is positioned below the text.

Questions?

Volunteer Network at
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