

Parent Support Organizations Mandatory Training 2025/2026

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Director of Finance

Today's Presentation

- Role of Parent Support Organizations (PSO)
- Reminders
 - Bounce Houses / Inflatables
 - Food Sales / Offering
 - Energy Products
 - Building / Site Upgrades / Technology
- Governing Board Approval
 - Liability Insurance
- Operating Rules
- Financial Best Practices
- Fundraising
- Consequences for Violation

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 are not allowed at GPS events
- Inflatable 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 or Offerings

- Gilbert Public Schools participates in the Federal National School Lunch Program
- All food, snacks, beverages offered or sold during the school day must meet SmartSnack standards per USDA
- Starbucks, Jamba Juice, sugar cookies, food trucks, etc. cannot be offered or sold before school or during the school day

Food Sales or Offerings

- 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

Energy Products

- GPS Governing Board Local Wellness Policy was updated in FY2024 to include the prohibition of energy products for sale or distribution during the school day
- The policy also strongly discourages the sale or distribution during after school, evening and weekend events
- *Sales and distribution of any beverages labeled as an energy drink or energy product will not be permitted on District campuses during the defined school day. The school day is defined as midnight before the start of the school day to 30 minutes after the official end of the school day. In addition, it is strongly discouraged to sell or distribute energy drinks or energy products at any time at any school campus locations.*
- https://www.boardpolicyonline.com/bl/?b=gilbert_unified#&&hs=1781903

Building / Site Upgrades Technology



- 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
- All technology purchases for use on campuses must be pre-approved by Technology Services

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 by-laws
 - 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 GPS



- Arizona School Risk Retention Trust – “The Trust”
- Provides indemnity protection exclusively to Arizona school districts and community colleges. As a not-for-profit corporation, the Trust provides school districts with property and liability coverage and related services.
- Includes “Covered Parties”: Any parent teacher organization, by whatever name called, or other similar organizations, approved by the District, but only for liability arising from activities performed by and/or for the benefit of the District.

Parent Support Organizations Operating Rules

Operating Rules

- Establish Officers
 - Minimum of two is required, three officers is recommended
- Develop and adopt by-laws
- Statutory Agent – Jackie Mattinen (jackie.mattinen@gilbertschools.net)
- Principal / Coach / Advisor / Sponsor of school-related organizations or supported activities cannot be officers of the organization or signers on organization bank accounts and shall act in an advisory capacity only

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 multiple schools
- At a school where the employee does not work, the leadership of the PSO and the employee shall ensure there is no conflict of interest by the employee serving as an officer

Operating Rules

- Develop goals and an 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 by-laws
- Budgets will change - refer to by-laws on how to amend
- Income / revenue should equal expenses and allow for a reasonable carry-over in the budget

Operating Rules

Financial Audit / Review

An audit or financial review shall be conducted at the completion of each fiscal year and upon a change of the treasurer by an independent third party, certified CPA, or an elected/selected audit/financial review committee as specified in the by-laws.

Reports shall be maintained permanently as per IRS guidelines.

Parent Support Organizations

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 signatures 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 by-laws.

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 Organizations

Fundraising

Fundraising

- Approve fundraiser at an organizational meeting per by-laws
- 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

Fundraising

- Parent Organizations shall NOT run Student Club Fundraisers. They may volunteer to work with the students. Student Club Fundraisers are to be run by students.
- Parent Organizations may participate in a joint fundraising project with student clubs with proceeds allocated proportionately based on the level of effort devoted by each group.
- Parent Organizations may facilitate a camp and retain proceeds without special insurance.

Fundraising Raffles



- 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

Fundraising

Crowd Fundraising



- 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
 - Organization shall not use GPS Facilities
- Violations could have tax ramifications, including losing 501c3 status
- Paying employees outside of the payroll process creates an IRS and Arizona Department of Revenue violation
- Legal consequences including police department involvement

Questions and Answers

GPSVNET@gmail.com

Please remain in your seat

Financial Training Attendance Verification

Sign-in Tables in Hawk Hall