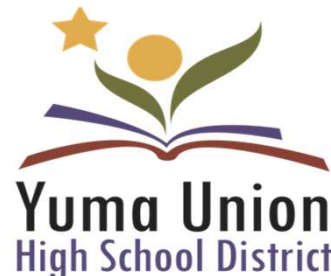


Parent Support Organizations Best Practices

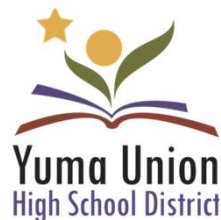
Yuma Union High School District

August 2026



Agenda

- Best Practices for parent support group organizations
 - Importance of Parent-Teacher Organizations, Boosters, Foundations
 - Organizational, Membership, and Financial Best Practices
 - Cash Handling Best Practices
 - Internal Revenue Service Guidelines
 - Maintaining Documentation



Why is this training needed?

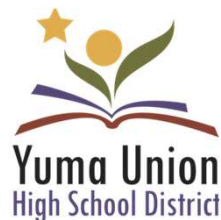
Prevent issues
from occurring

Provide direction
to parent groups
and staff

Ensure District
policies are
being followed

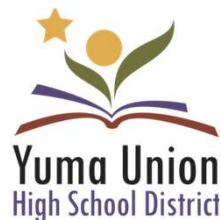
Provide support

Understand best
practices



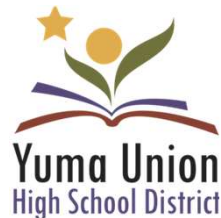
Key Definitions

- Parent Support Group Organization – A parent/non-employee led organization that forms outside of the legal jurisdiction of a school district who form to support a specific school, group of students, or school program
 - PTOs, PTSOs, Booster Clubs
- Fundraising – Items or services sold to generate profit for an organization



General Guidelines

- Parent Support Organization Handbook
- Each Parent Support Organization is a separate legal entity
- District Tax ID and Banking Information CANNOT be used
- Can be a Component unit of the School District
- Be familiar with District procedures for fundraising and political activities
- Ensure approval of the Parent Support Organization is obtained annually



Yuma Union High School District
3150 South Avenue A, Building A
Yuma, Arizona 85364
Ph: 928.502.4605
Fax: 888.855.8114



Est. 1909

Governing Board:
Christy Cradic
Carlos Gonzalez
Jacqueline Kravitz
David Lara
Shelley Mellon

2026-2027 APPLICATION
YUMA UNION HIGH SCHOOL DISTRICT PARENT SUPPORT ORGANIZATIONS

Name of Organization _____ School _____

Related Student Organization /Club _____ Taxpayer I.D. No. _____

2026 - 2027 Officers

Name: _____ Name: _____

Office Held: _____ Office Held: _____

Address: _____ Address: _____

Phone(s): _____ Phone(s): _____

e-mail: _____ e-mail: _____

Date taking office: _____ Date taking office: _____

Name: _____ Name: _____

Office Held: _____ Office Held: _____

Address: _____ Address: _____

Phone(s): _____ Phone(s): _____

e-mail: _____ e-mail: _____

Date taking office: _____ Date taking office: _____

By signing this application, we attest to the following:

- 1) The most recent fiscal year I.R.S. Form 990 has been filed
 - 2) We present a treasurer's financial report regularly to the Board for approval
 - 3) We have a bank account established for the Parent Support Group Organization and a personal bank account is not utilized
 - a) the bank account is established under the following Tax ID Number: _____
 - b) the parent support group organization does not generate more than \$250,000 per year (if this exceeds, please contact the Finance Office at the District Office)
 - 4) We have filed our most recent report with the Arizona Corporate Commission
- We have attached our current bylaws and our I.R.S. Determination Letter

PLEASE ATTACH:

- Current bylaws
- I.R.S. Determination Letter (if applicable)
- Arizona Corporate Commission Annual Report (if applicable)

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

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

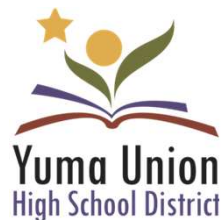
Understand District Policies

Fundraising

Student Field
Trips

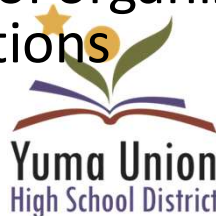
Public
Gifts/Donations

Use of Facilities



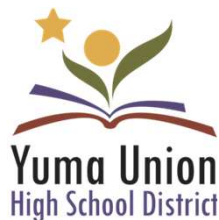
Student Travel

- All student travel must be approved by the District
- Booster members may travel with students when they are a board approved chaperone on approved travel
- Booster members may not drive district vehicles/rentals
- Booster supported transportation must have the funds donated to the District so the District may arrange all student travel
- Boosters supporting District athletics must be recognized and approved by the District
- Boosters cannot register school organizations/teams on behalf of the District for events or competitions



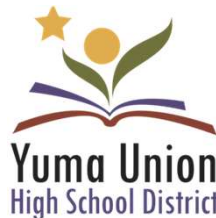
Student Travel *Continued*

- Transportation cost paid/funded by the Booster must have the funds donated to the District and funds must be approved in accordance with District gifts and donations before the funds can be committed on a travel request
- Other travel costs (i.e., hotel rooms for students, registration fees) may be paid for by Boosters but must be included in the student travel request that is fully approved by the District
- Lodging costs may be paid by the booster, tax credit or campus athletic budget



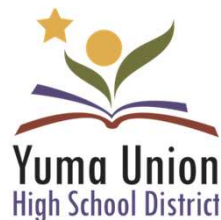
Student Travel *Continued*

- District funds will cover the following:
 - Transportation costs in Yuma County, which includes scrimmages
 - Transportation costs for lower-level teams traveling within Yuma County and Imperial Valley
 - Rental vehicle costs for athletic directors attending AIA meetings, workshops, hearings
 - Transportation costs for Band, Choir and Winterguard state qualifying and state championship events
 - Transportation costs for regional and state Academic Decathlon competitions
- One bus will be provided by District funds for invitationals/tournaments unless active team membership exceeds single bus capacity
- Early travel (i.e., day before the event) will be paid from campus budget, tax credit or donations/funding from the Booster
- Under ADOT rules, any travel exceeding 15 hours must include lodging for at least 8 hours of rest the bus driver paid from the campus budget or donations from the Booster



Student Athlete – AIA Events

- All student athletes are required to use school provided transportation for travel to AIA sponsored events, competitions, tournaments, contests, etc. Students may travel home with their parents or guardian only after a completed bus waiver has been signed and received by District staff at least 24 hours prior to the event for away events.
- Flag Football added to schedule



2026-27 YUHSD Transportation Guide

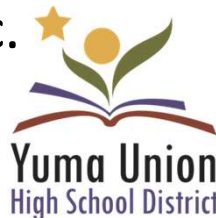
Sport (Fall)	Maximum # of Official Contests (Tournaments/Invitationals)	Transportation Costs Covered by YUHSD #70 (AIA Sanctioned)
Football	Varsity - 10 JV & Freshmen - 9	All Regular Season & Postseason Games
Volleyball	Varsity - 20 (3) JV & Freshmen - 19	All Regular Season & Postseason Games
X-Country	Varsity - 12 JV & Freshmen - 10	All Regular Season & Postseason Meets (Up to 2 State Qualifying Invitationals)
Swim	11 (4)	All Regular Season & Postseason Meets (Up to 2 State Qualifying Invitationals)
Golf	14 (5)	All Regular Season & Postseason Matches
Spiritline	2-3	AIA State Qualifier & State Championship
Chess	2-3	AIA State Qualifier & State Championship
Flag Football	12	All Regular Season & Postseason Games

Sport (Winter)	Max # Official Contests (Tourney/Invites)	Transportation Costs Covered by YUHSD District 70 (AIA Sanctioned)
Basketball	Varsity - 20 (2) JV & Freshmen - 19	All Regular Season & Postseason Games
Soccer	Varsity - 14 (2) JV & Freshmen - 12	All Regular Season & Postseason Games
Wrestling	Boys Varsity - 12 (5) Girls Varsity - 12 (8) JV & Freshmen - 12 (5)	All Regular Season & Postseason Matches (Up to 2 Invitationals)

Sport (Spring)	Max # Official Contests (Tourney/Invites)	Transportation Costs Covered by YUHSD District 70 (AIA Sanctioned)
Baseball/Softball	Varsity - 20 (2) JV & Freshmen - 19	All Regular Season & Postseason Games
Tennis	Varsity - 16 (2) JV & Freshmen - 16	All Regular Season & Postseason Games
Track & Field	Varsity - 13 JV - 10	All Regular Season & Postseason Meets (Up to 2 Qualifying Invitationals)

Food & Beverage Restrictions (AZ Law)

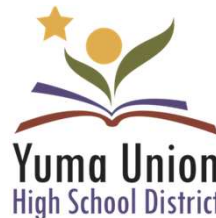
- Arizona Revised Statute §15-242.01
- Prohibited from serving, selling or allowing a third party to serve or sell ultra-processed foods on school campus during the regular school day
- Regular school day is defined as 12:00am through thirty (30) minutes after the end of the instructional day
- Ultra-processed foods are defined in statute
- Applies to parent support organizations including fundraisers, student celebrations, class parties, etc.



Food & Beverage Restrictions (Federal Law)

Competitive Foods and Beverages

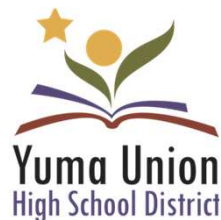
- Nutrition standards for competitive foods and beverages must, at a minimum, meet the United States Department of Agriculture (USDA)'s Smart Snack in Schools guidelines. These guidelines apply to all foods sold on the school property and during the school day.
 - School day is defined by 12:01am-30 minutes past the end of the school day bell.
 - Food and beverages sold in school operated stores and vending machines must comply with Smart Snack Standards and Arizona Healthy Schools Act HB2164.
 - This applies to all food and beverages provided regardless of whether given at no cost or sold to students during the school day.



Food Purchases *Continued*

Fundraising

- Arizona Department of Education (ADE) allows infrequent, specially exempted fundraisers, where food sold on campus during the school day does not meet Smart Snack Guidelines.
 - Student Nutrition will submit the exemption request form to the Arizona Department of Education (ADE) prior to the food and beverage related fundraiser.
 - <https://www.yumaunion.org/departments/student-nutrition#fs-panel-16421>

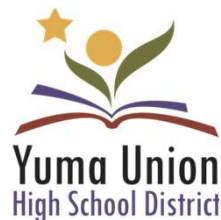


Parent Support Group Guidelines

Organizational

Membership

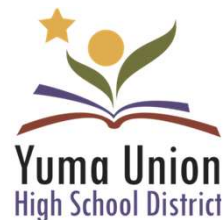
Financial



Organizational Guidelines

Organizational Guidelines

Approval and Bylaws	
Officers	
Budget and Goals	



Bylaws

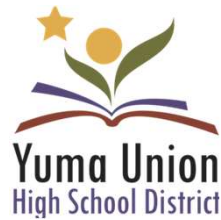
Name,
description,
and purpose

Membership

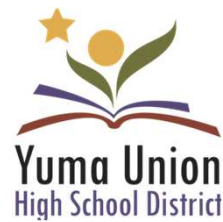
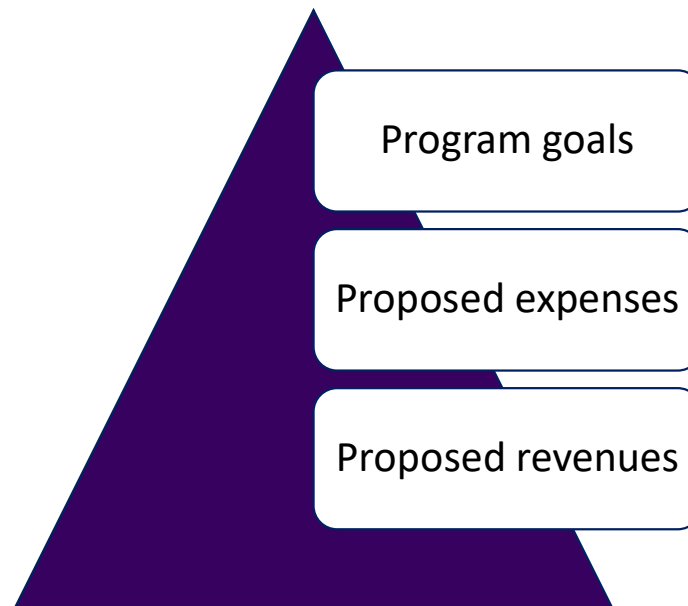
Officers

Financial
policies

Meetings



Budgeting



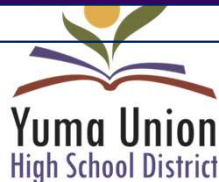
Membership Guidelines

Membership Guidelines

District staff participation

District staff/immediate family members should **not** be officers

District staff/immediate family should **not** be bank signers



Financial Guidelines

Financial Guidelines

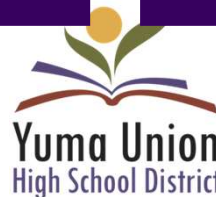
Monthly
Reporting

Segregation
of Duties

Fundraising

Banking

Cash
Handling



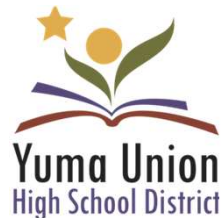
Additional Financial Considerations

Banking

- Checking account should have two signers on ALL checks
- Bank statements should be mailed to a PO box established for the PTO/Booster

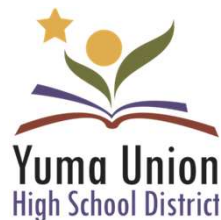
Segregation of Duties

- Segregation of Duties when money is collected
 - Deposit Verified
 - Deposited
 - Funds accounted



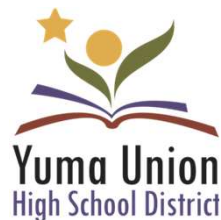
Monthly Reporting

- Treasurer's Monthly Financial Report
 - Cash balances
 - Bank statement
 - Revenues
 - Expenses
 - Copies distributed
 - Board approval



Fundraisers

What are the
District's procedures
for having a
fundraiser approved?

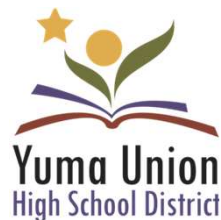


Fundraising Guidelines

Timeframe

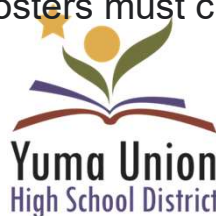
Nature of Fundraiser

Are students involved?



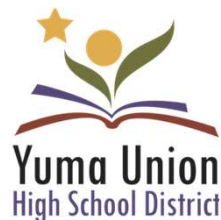
Fundraisers

- Joint fundraising with a student group is allowable but profits must be split proportionally between the student group and the booster organization. Joint fundraising must be approved by campus administration.
- Any fundraiser set up as a joint fundraiser with Yuma Union High School District students is prohibited from running any raffle or game of chance. Boosters may not sell raffle tickets to students or staff and students and staff cannot be responsible for the selling of raffle tickets.
- Door-to-door fundraising by district students is also prohibited.
- Fundraising events held on district property that are not joint fundraisers are not to be held unless a rental agreement has been signed with Yuma Union High School District.
- Booster organizations are strictly prohibited from using the Yuma Union High School District EIN for fundraising events. The booster organization **MUST** use their own EIN. Booster organizations **CANNOT** use district accounts to make purchases. Boosters must create their own accounts with vendors.



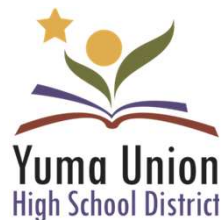
Joint Fundraisers

- A student club may participate in a joint fundraising project with an outside group such as a parent support group if the Principal has approved the project. The proceeds should be allocated proportionally between the two organizations based on the level of effort devoted by each group on the project.
- Attorney General Opinion 184-032



Raffles

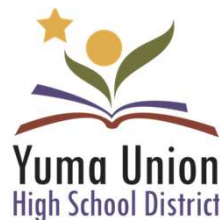
- Student Clubs and Students may not hold a raffle or other game of chance
 - Lotteries, gambling, raffles, games of chance
 - Probability of winning rather than skill of participant
- Attorney General Opinion – 184-018



Raffles – Non-Profit Organizations

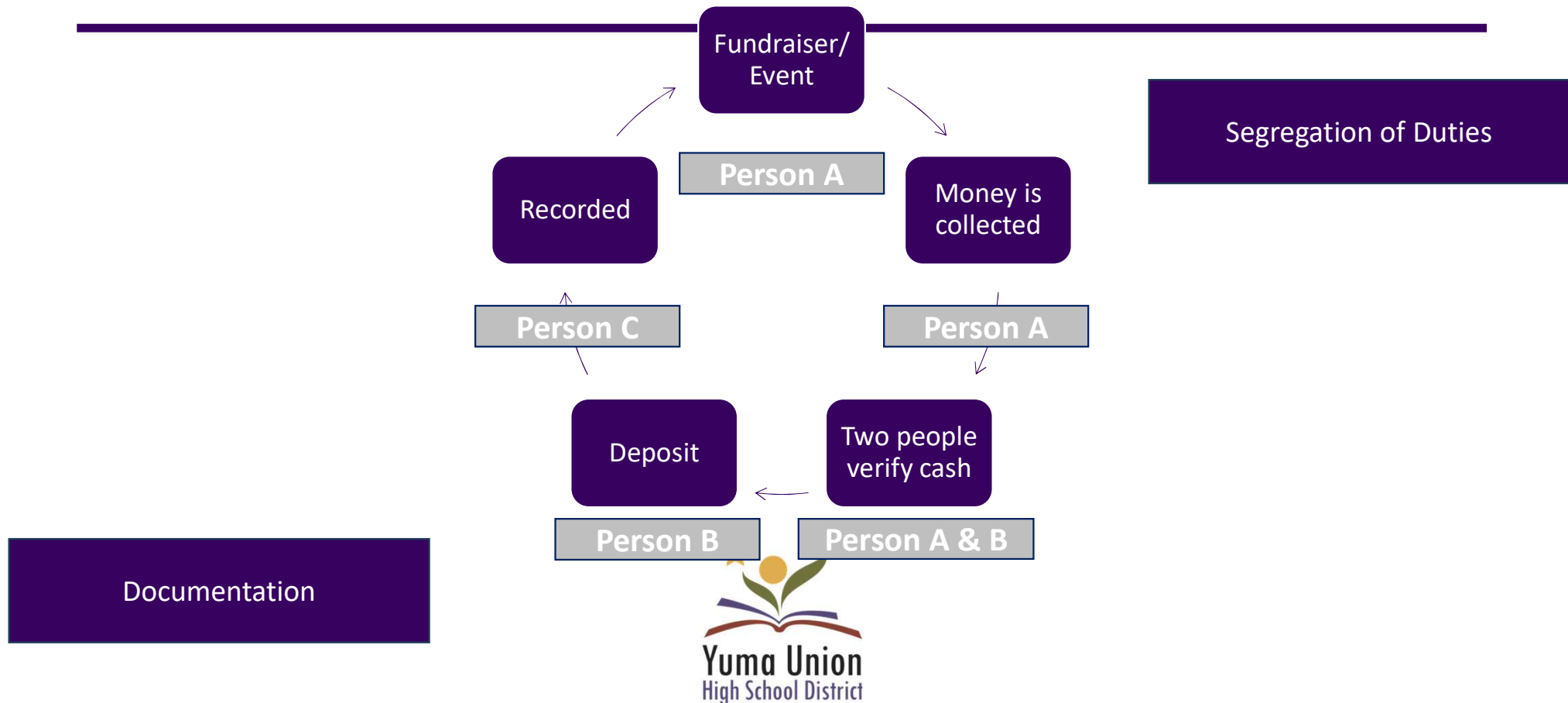
ARS § 13-3302 (Gambling Laws) - Raffles – Non-Profit Entities

- B.2. The nonprofit organization has been in existence continuously in this state for a one (1) year period immediately before conducting the raffle
- D.1. A Booster may conduct a raffle, however...No member, director, officer, employee or agent of the club or organization may receive any direct or indirect pecuniary (financial) benefit other than being able to participate in the raffle on a basis equal to all other participants
- D.3 Maximum annual benefit received for all raffles is \$10,000



Cash Handling Guidelines

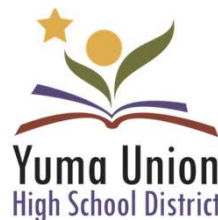
Cash Cycle



General Financial Guidelines

Accounting Procedures Considerations

Use of Credit Cards/Debit Cards	Require Use of Reimbursement Forms	Eliminate Petty Cash Fund	Require Two Signatures/ ACH Authorizations
Require a review of bank statements and reconciliation at board meetings	Determine who receives the bank statement/who has access to banking	Ensure 2 nd count of all monies received	Deposit timely!
Segregate Duties!	Keep organized records	Be consistent	Document, document, document!



Forms to Maintain

Check/Payment
Request Form

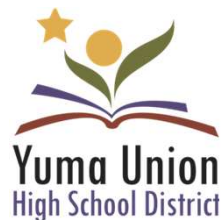
Cash Collection
Form

Cash Box
Request Form

Reimbursement
Request Form

Donation
Receipt

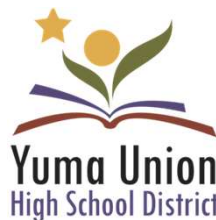
Debit Card
Record

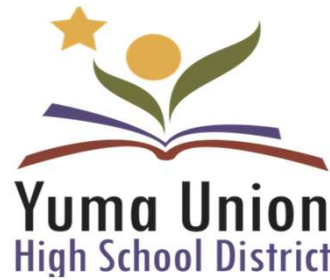


Maintaining Documentation

As a best practice, the parent support organization should consider preparing an annual accounting binder to be provided to the Principal at the end of each school year to be provided to the new parent support organization board the following school year. This binder would include the following:

- Tab 1: Organization bylaws
- Tab 2: Employer Identification Number (tax ID number), Tax Exempt Certification (if applicable), completed Form 1023 (if tax exempt)
- Tab 3: IRS Forms 990 tax return (if applicable)
- Tab 4: Bank account information, including listing of names of authorized signers
- Tab 5: Complete year of financial reports
- Tab 6: Fundraising approval forms
- Tab 7: Expenditure receipts, record of all transactions
- Tab 8: Meeting minutes from the school year





Thank you for attending!