Policies and Procedures for the Southern Boone PTA

Approved Feb. 5, 2015

Policies and Procedures are a living document, meant to be easily changed over time as necessary by a simple majority vote of the members present at an official meeting. These Policies and Procedures are not meant to replace the Bylaws, but rather to complement them and provide guidance in various situations. If there is a conflict between the Bylaws and Policy and Procedures, the Bylaws win.

PTA Fund Requests

1. Factors to consider during discussion and voting could include:
    *   Number of students who will benefit directly now or in the future from the request
    *   Funding requests benefitting an academic program in an area of a "dream big" request that would otherwise be unattainable
    *   Special requests for subsets of students, with priority for those requests where there are no other funding options
    *   PTA large commitment priority projects that would require saving up for multiple years (for example, a large screen projector or playground equipment)
    *   Educational areas the District has identified as high need
    *   Organizations or clubs that make requests and are not directly part of the school district may be given lower priority than those that are. Such organizations would still have to show how their request would impact students.
    *   If someone wants to seek a donation from PTA for an unexpected event (such as Joplin Tornado donation), this may be given a lower priority.

2. Funding requests to be voted on only at two meetings per year (November and April). Notification will be presented to the PTA body in advance of the meeting. This would allow for better discussion of requests as well as have more members present for voting.
    *   Funding requests must be submitted to the President 14 days before the meeting it is to be voted on. The President will send the request to membership 10 days before the meeting. Once it has been circulated via e-mail, PTA members can submit questions either by name or anonymously to the President. These questions can then be raised by the President at the meeting during the request discussion time so the member asking the question can remain anonymous if they choose.
    *   The person, or group of people making the request, need to attend the meeting or send a representative to present their request and be prepared to answer questions members may have. Members may ask questions of the requestor at the meeting at which it is presented.
    *   If a time sensitive request comes in outside of this period, the Executive Committee can decide whether or not to present it at the next meeting for membership to vote on it.
    *   If members at the meeting do not feel they have sufficient information to vote on a request, the request can be tabled for the next meeting.

3. All funding requests prepared for the meeting will be presented at the meeting before anyone can make a motion to vote on them.

4. Paper ballots will be used to vote on funding requests instead of voice votes at meetings. Ballots that contain members' votes will be collected and counted at the meeting immediately.

5. Priority will be given to individuals or groups who have not had a request already granted during the school year.   A teacher who has put in a request on his/her own will not be excluded from being part of another group request for funding.   The Wish Lists requests are considered as a special category and will not be counted against the requestor.

6. If there are additional funds at the end of April, PTA officers will send notice to school administrators and the membership to let them know additional funds are available. Groups that have already received funding may put in a request at this time. Final proposals will be voted on in May**.**

7. At the end of the school year, officers will propose how much carry over is needed to start the next school year. This proposal will be voted on by membership at the May meeting.

Financial Policies

1. Record Retention: Keep the current and prior year in binders and then move past years into a combined box for the required number of years retention so we could reuse the very expensive binders.

2. Cash receipts: When receiving funds at an event, a cash log should be kept and signed at the end of the event by the volunteers showing:

- Beginning cash
- Ending cash
- Less change bank
- Net proceeds to deposit.

The net proceeds number should match the deposit for that event to ensure control over funds received. These count sheets should stay in the cash bag for all events so that it is easy for the volunteers to do each and every time. The Treasurer should attach the deposit slip to the cash sheet or check listing to support **every deposit**.

3. Do not make a check to "cash" to provide a change fund for an event. The check should be payable to the person responsible for the change fund and that person then ensures the change fund is deposited back after the event (which should be a separate deposit).

4. For a big fundraiser (like Passport Books), we should reconcile the records from the company to the dollars deposited to ensure all funds are captured, and then add in any donations in lieu of book purchases on top of that to reconcile to the total receipts.

5. Any outstanding check needs to be reported clearly and followed up on. The issue needs to be resolved before the end of the school year.

6. State PTA payments should be supported by the membership listing and reconciled to ensure all membership revenue and payments are captured.

7. Bad debt needs to be collected. The Treasurer should maintain a list with date of returned check, date of follow-up letter, date of repayment to make sure none are forgotten.

8. If a check is lost and we re-issue it, PTA should place a stop-payment on checks more than $100. If the vendor loses the check, they pay the stop-payment fee. Also, the President should sign for any checks to the Treasurer, and vice-versa. Also, blank checks should not be given out to others.

9. All disbursements should be properly supported and approved.

10. The Treasurer must understand exactly what has been approved by the Wish List committee to ensure the correct amount is paid.

11. The approved budget must be included in the minutes for official record, and the minutes of every meeting filed in the Treasurer's book as well so that all expenditures can be compared against them in the internal financial review. The proposed budget should be in the same Excel spreadsheet format as used for the monthly report when presented to the membership for approval, with the prior year budget and actual columns, and then a column for the new year proposed budget. This allows members to see the totals of revenues, expenses, and net profit to make an informed vote.

12. The Buddy Pack committee will set an amount for Buddy Pack reserves, and then consider appropriate uses for any excess funds, providing additional benefits for the Buddy Pack families.

13. Spirit Wear will be a budget item for inventory purchases. This is a very significant investment by PTA each year. Spirit Wear coordinator and officers will determine what to buy and how much inventory to have. Spirit Wear Coordinator will track the inventory and expenses and revenue and report all to the Treasurer. Spirit Wear Coordinator and officers will determine the prices to sell Spirit Wear.

14. Conflict of interest: If a PTA officer is providing goods or services to PTA, two other officers must approve the transaction. The transaction must be reported at a member meeting.

15. All cash and receipts received by PTA will be accounted for and deposited within three business days.

16. All invoices will be paid within seven business days of receipt by the Treasurer. If this is not possible for some reason, officers will be notified within this time period to resolve the issue.

17. Members who receive a reimbursement check from PTA are expected to deposit the check within 30 days.

18. An officer or volunteer should check the mailboxes at each school weekly when school is in session.