

Swift Creek Elementary PTA

# Standing Rules

8-1-2015

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## ABOUT THIS DOCUMENT

This document describes the officer positions and standing committees of the Swift Creek Elementary School PTA.

This document should be reviewed by all officers and committee chairs at the start of the new school year. At the end of this document, the Secretary should note the date that this document was reviewed. However, these standing rules may be amended by majority vote at any meeting of the association.

## TERMS OF OFFICE

The term for each officer and committee chair begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>. Upon the expiration of the term of office or in case of resignation, each officer or committee chair should perform these tasks without delay:

- turn over to the President all records, books, and other materials or assets pertaining to
- return to the Treasurer, without delay, all funds pertaining to the office.

A committee chair position can be shared. (For example, the Fun Run committee might have several committee chairs.) Shared officer positions are not recognized by the National or State PTA.

## RESPONSIBILITIES OF OFFICER AND COMMITTEE CHAIRS

### **All officers and committee chairs shall:**

1. Attend all meetings of the Executive Board. If the committee chairperson cannot attend a meeting, she/he must notify the President or Vice President before the day of the meeting and provide a committee report if appropriate. Even if there is no report, input and feedback are needed!
2. Report regularly to PTA board about their activities. Each committee chair and officer should notify the President prior to any activities for approval.
3. Maintain a current and organized notebook for the successor of the position.
4. Strictly follow all policies of the Swift Creek PTA, including:
  - a. Records Retention Policy (Appendix B on p.21)
  - b. Fundraising Policy (Appendix C on p. 23)
  - c. Money Management Policy (Appendix D on p. 26)
  - d. Financial Guidelines for PTA Committees (Appendix E on p. 32)
5. Present all major changes in a committee's plans for activities from the previous year to the Executive Board and have these changes approved before any changes are made.
6. Follow the Swift Creek Elementary PTA Bylaws and conduct all activities in accordance with the PTA Mission and Objectives.
7. Recruit, train, and coordinate volunteers to help meet their goals.
8. Submit an Year-End Officer report (Appendix I-1 on p. 44) and Year-End Committee Report (Appendix I-2 on p. 45) to the President by the end of the school year. If possible, submit the report upon completion of the committee's activities for the school

year (instead of waiting until the school year ends). An addendum may be submitted with additional information about the committee's activities.

## LEARNING OPPORTUNITIES

Any PTA officer or committee chair can attend meetings of the Wake County PTA Council (3-4 times per year) or the NC PTA Convention (April). All PTA officers and committee chairs are eligible to subscribe to emails from the Wake County PTA.

Attending leadership training opportunities, such as those offered throughout the year by PTA Council and summer leadership training held by NC PTA, are recommended for all active PTA leaders.

## MEETINGS

### **General Membership Meetings**

General membership meetings will be held 3-4 times a year.

- The first general membership meeting should occur during the Open House in September. During this meeting, the budget for the school year needs to be approved.
- A general membership meeting should be held in May to elect officers for next year.

Before the meeting, the Secretary will send to the general membership the following information:

- A month's end report (for the previous month) from the Treasurer
- Any Standing Committee reports
- The meeting agenda

This information will be made available to the general membership. Examples of distribution include posting on the PTA website and on the PTA board in the lobby of the school. Handouts can also be distributed before the meeting.

### **The order of business for General Membership meetings shall be as follows:**

1. Call meeting to order
2. Approval of minutes from previous meeting, Standing Committee Reports, and Treasurer's Report
3. New Business
4. Administrative Reports (Teacher Representative and/or Principal)
5. Adjourn Meeting

### **Business Meetings**

Throughout the rest of the year, the PTA Executive Board will have business meetings. General members are welcome to attend these meetings. However, the intent of these meetings is to complete the day-to-day business of the PTA. All officers, standing committee chairs, principal, and school representatives should attend these meetings.

Before a PTA meeting, the secretary will solicit officers and committee chairs for reports and agenda items.

**The order of business for PTA business meetings shall be as follows:**

1. Call meeting to order
2. Approval of minutes from previous meeting
3. Treasurer's Report
4. Committee Reports
5. Old Business
6. New Business
7. Announcements
8. Administrative Reports (Teacher Representative and/or Principal)
9. Adjourn Meeting

## **Special Meetings**

Any special meetings (for example, if the PTA needs to quickly vote on an item) must be announced 3 days in advance.

## **OFFICERS**

### **PTA President**

1. Provide leadership for promoting the National PTA mission and objectives (see Appendix A on p. 20).
2. Preside at all meetings of the association, executive board, and executive committee.
3. Perform duties as prescribed in the Swift Creek Elementary PTA Bylaws and Standing Rules, or as assigned by the association.
4. Ensure the Swift Creek Elementary PTA is a unit in good standing with the NC PTA, National PTA and PTA Council as outlined in Article IV, Section 4.5 of the Swift Creek PTA Bylaws.
5. Ensure that all officers and committee chairs adhere to the Swift Creek Elementary PTA Bylaws, Standing Rules, Fundraising Policy (see Appendix C on p. 23) and Money Management Policy (see Appendix D on p. 26).
6. Conduct position in a manner consistent with the National PTA goals and objectives as well as the PTA unit goals.
7. Coordinate the officers, committees, and all activities for Swift Creek PTA, in conjunction with the administration and teachers of Swift Creek Elementary School.
8. Communicate with school principal on a regular basis; hold meeting with school principal at the beginning of term to discuss goals/objectives for the year, calendar items, expectations, etc.
9. Attend PTA events and activities.
10. Be available to conduct presentations on behalf of the Swift Creek PTA for events such as "Welcome Back Teacher" events, Kindergarten Orientation, Open House, Grade Parent Kick-off Meeting, Kindergarten Open House, etc.

11. Work with Newsletter Editor to ensure data in PTA newsletter is timely, informative, and is distributed frequently throughout the year.
12. Approve correspondence, in conjunction with the principal, that sent to parents or teachers.
13. Approve all Check Requests and Mini-Grant Applications.
14. Assist officers and committee chairs to understand their duties and oversees their work.
15. Shall be an ex-officio member of all committees except the Nominating Committee (see Nominating Committee Guidelines, Appendix G on p. 37).
16. Ensures that the District 5 Council Representative or their proxy attends the Wake County PTA Council General Meetings.
17. Attend leadership training programs of PTA Council, NC PTA, and other school system and community groups as needed.
18. May attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the Swift Creek Elementary PTA.
19. Encourage other officers and chairs to attend pertinent meetings/trainings.
20. Keep informed with Council, State, and National PTA via their newsletters, emails, and web sites.
21. Inform officers, chairs and parents about important events and issues.
22. Develop, in conjunction with the principal, the PTA Calendar of Events.
23. Maintain PTA permanent files in a safe, locked area. Ensures that the Swift Creek Elementary PTA complies with the Records Retention Policy (see Appendix B on p. 21).
24. Sign all contracts and agreements for Swift Creek Elementary PTA.
25. Serve as spokesperson for the Swift Creek Elementary PTA.
26. Ensure that the association's 501(c)(3) status is protected.
27. Forward names of new officers to the state association and PTA Council.
28. Orient president-elect to the president position and forwards **all** records and unit information in an organized fashion at completion of term along with Year-End Officer Report (see Appendix I-1 on p. 44).
29. Maintain a fair and impartial position at all times and encourage members to participate. The President may vote when voting is by ballot. In other cases, the President may cast a vote to create or break a tie if the result is in the best interest of the association.

## Treasurer

1. Maintain custody of all funds of the association.
2. Keep an accurate and detailed account, in the treasurer's permanent book, of all monies received and paid out.
3. Make disbursements as authorized by the President, executive board, or unit membership in accordance with the budget adopted by the association.
4. Present a hard copy financial statement at every PTA Business Meeting and General Membership Meeting, and at other times when requested by the executive board, and shall make a full report at the meeting at which new officers officially assume their duties.
5. Maintain permanent books of account and records as shall be sufficient to establish the items of gross income, receipts, and disbursements of the Swift Creek PTA, including specifically, the number of its members, the dues collected from its members, and the amounts of due remitted to the North Carolina PTA in accordance with Article V, Section 5.2, of the Swift Creek PTA Bylaws.
6. Take custody of funds collected as State and National dues and shall be responsible for remitting such dues to the North Carolina PTA in accordance with Article V, Section 5.2, of the Swift Creek PTA Bylaws.

7. Complete and file IRS 990 tax return in a timely fashion and submit sales tax refund requests to the N.C. Department of Revenue.
8. Provides Certificate of Resale/Merchant's License form to Committee Chairs as necessary.
9. Prepare all treasurer's records for audit (See Audit Appendices F-1, F-2, F-3 and F-4.)
10. Ensure that the accounts and financial records of the Swift Creek Elementary PTA are examined at least annually, or upon change of officers, by an auditor or an auditing committee of three members who, satisfied that the treasurer's annual report is correct, shall sign a statement of that fact as part of the report. (See Audit Report Form, Appendix H-3 on p. 41 and Audit Preparation Guidelines Appendix H-1 on p. 38).
11. Reconcile bank statements each month with the PTA checkbook.
12. Prepare budget worksheet of past year(s) (1-2 years) budget information for PTA Board budget planning meeting.
13. Prepare proposed budget for general membership vote at first PTA Business Meeting in September.
14. Coordinate signing of signature cards from bank in July...need signatures from President, First Vice President (or President-Elect), and Treasurer. These will be the authorized check signers for the school year.
15. Ensure all checks have two (2) authorized signatures and that Check Requests are approved by the President or First Vice President (or President-Elect) prior to submitting payment. Having blank checks signed is strictly prohibited.
16. Ensure association liability insurance is paid by the end of September.
17. Ensure Check Request and invoice or appropriate receipt(s) are submitted prior to writing any disbursement check.
18. Ensure all disbursements are included in the approved PTA Budget and discuss any problems with the PTA President.
19. Follow Money Management Policy (Appendix D on p. 26) for all funds received.
20. Attend monthly PTA Business Meetings, Board Meetings, Executive Committee Meetings and General Membership Meetings.
21. Forward all records and PTA unit information pertinent to the Treasurer position, along with a completed Year-End Officers Report (Appendix I-1 on p. 44), to the PTA President at the end of term.
22. Keep the PTA President informed of all activities on an on-going basis.

## Secretary

1. Record the minutes of all meetings of the Swift Creek Elementary PTA and of the Executive Board.
2. Send minutes for review after each meeting.
3. Work with President and PTA board to determine agenda for upcoming PTA meeting.
4. Distribute agenda to PTA Executive Board one week before PTA meeting.
5. Present the minutes for approval at the next meeting.
6. Submit meeting minutes to the PTA Website coordinator for posting to the Swift Creek PTA website.
7. Keep a current copy of bylaws, standing rules and budget in binder with meeting minutes. Have binder available for reference purposes as needed at all association meetings.
8. Perform such other duties as may be delegated.
9. Forward all records and PTA unit information pertinent to the Recording Secretary position, along with the Year-End Officer Report (Appendix I-1 on p. 44), to the PTA President and/or next Recording Secretary at the end of term.
10. Summarize end-of-year reports into annual report that can be given to incoming board members.

## First Vice President

1. Act as an aide to the PTA President and perform the duties of the President in the absence or inability of that officer to perform duties as described in the "President" section.
2. Attend monthly PTA business meetings, general membership meetings, board meetings, and executive committee meetings.
3. Submit all Facilities Use forms to Wake County at the beginning of the year for meetings, Fun Run, Book Fairs, etc.
4. May attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the Swift Creek Elementary PTA.
5. Attend leadership training programs of PTA Council, NC PTA, and other training opportunities as appropriate.
6. Keep the PTA President informed of all activities on an on-going basis.
7. Forward all records and PTA unit information pertinent to the First Vice President position, along with a completed Year-End Officer Report (Appendix I-1 on p. 44), to the PTA President and/or next First Vice President at the end of term.

**NOTE:** The State PTA and National PTA do **not** recognize co-presidents of a PTA unit in accordance with Robert's Rules of Order, the PTA parliamentary authority.

## Second Vice President (Optional)

1. Act as an aide to the President and shall perform the duties of the President in the absence or inability of the First Vice President.
2. Act as liaison for the Treasurer and assist with any Treasurer-related issues/questions throughout the year.
3. Keep the PTA President informed of activities on an on-going basis.
4. Forward all records and PTA unit information pertinent to the Second Vice President position, along with a completed Year-End Officer Report (Appendix I-1 on p. 44), to the PTA President and/or next Second Vice President at the end of term.

## STANDING COMMITTEES

Standing committees are defined as committees that typically have events throughout the year or are crucial to the day-to-day business of the PTA during the school year. The Cougar Fun Run committee is also classified as a standing committee because the funds from this event provide the PTA operating budget for the year. Committee chairs of standing committees are considered part of the PTA Executive Board.

### Audit Committee

The Audit Committee conducts a sampling audit of the PTA Treasurer's prior year books in July-August each year. This committee is comprised of three people who were members of the PTA for the audit year. Individuals with check signing authority and their family members may not serve on the audit committee, nor may the outgoing or incoming Treasurer. The NCPTA Annual Financial review report is completed and filed online in the NC PTA database by August 31.

### Book Fair

The Book Fair is a one-week event, usually held twice a year in November and March, where students are given the opportunity to purchase books.

Responsibilities include:

- collaborate with Media Specialist to arrange dates and setup of book fair with book vendor
- arrange for volunteers for the duration of the fair to assist students with preview and purchases, serve as cashiers, work Family Night, perform setup and pack-up of books
- publicize event through flyers, newsletter articles, email, etc.
- create wish list forms for students and teachers
- arrange for entertainment/games on Family Night
- arrange with Treasurer for cash box change and for daily deposits of revenues on purchase days

### Cougar Fun Run

The Cougar Fun Run is Swift Creek PTA's only fundraiser. The revenues from this fundraiser constitute most of the operating budget for the year. Students get pledges for laps completed in a twenty-minute period.

Responsibilities include:

- set date with PTA President and Principal
- develop and distribute parent and teacher information
- publicize the event through newsletter articles, flyers, posters, etc.
- develop an incentive plan for students
- organize volunteers for the day of the event and for counting money in the days before and after the event

- direct activities the day of the event
- make arrangements with the Treasurer for deposits of revenues on days of counting

## Cougar Counter

The Cougar Counter is our school store. It is open on half hour before school starts most Tuesday and Thursday mornings throughout the school year. The store sells school supply items such as pencils, erasers, pens, science fair boards, etc.

Responsibilities include:

- order and reorder products
- publicize store through flyers, posters, newsletter articles, etc.
- coordinate parent volunteers to run the store (volunteers must be paid members of the PTA)
- prepare deposits and submit to Treasurer as necessary
- maintain an adequate supply of change in case drawer.

## Cultural Arts

Cultural Arts assemblies are scheduled for students periodically throughout the school year. Swift Creek PTA tries to provide three to four performances a year.

Responsibilities include:

- attend Cultural Arts fair sponsored by the United Arts Council (usually held in August prior to school starting) and recommend artists and performers who will visit Swift Creek during that year
- work with school administration and performers to arrange performances
- publicize the performance schedule at school, through the newsletter, etc.
- maintain budget and coordinate compensation to performers with the Treasurer
- may also arrange for Visiting Artists to complement school curriculum
- ensures all contracts are signed by the PTA President as necessary

## District 5 Council Representative

Swift Creek Elementary is part of District 5 in the Wake County Public School System. Several meetings are held throughout the year to discuss issues faced by the county at large.

Responsibilities include:

- attend District 5 Council meetings. If the representative cannot attend the meeting in person, work with the PTA board to find another attendee.
- provide a summary of the discussion to the PTA board and to the newsletter editor

## Grade Parent

Each year, classroom teachers rely on parents to plan and coordinate special learning experiences and activities.

Responsibilities include:

- provide sign-up sheet for each classroom at the Meet the Teacher event
- work with teachers to identify the room parent(s) in each classroom
- help recruit “surrogate room parents” to support teachers in the event they have no grade parent volunteer
- plan and direct an informational meeting for grade parent volunteers
- work with Hospitality committee to coordinate activities during Teacher Appreciation week
- provide grade parent list to any committee who needs to recruit volunteers for their activity based on classroom.

## Healthy Lifestyles

The Healthy Lifestyles committee works with school administration and teachers to educate students on healthy lifestyle choices with food, exercise, and decision-making.

Responsibilities include:

- promote physical activity. For example, provide weekly classroom activities aimed at getting kids moving.
- promote good nutrition through educational programs and healthy snacks for other school events (such as the Cougar Fun Run)

## Hospitality

The Hospitality committee coordinates refreshments that are served at various functions throughout the year. Primary events include the Welcome Back Teacher breakfast (August), Early Release day lunches (usually six times during the year), and Teacher Appreciation Week activities (breakfasts, lunches, gifts, etc). Hospitality also helps to coordinate special treats for other appreciation weeks such as Custodians, Cafeteria, Principal/Administrative Staff, and Bus Drivers. Hospitality also helps to recognize teacher/staff birthdays throughout the year.

Responsibilities include:

- develop themes and menus for each event; distribute flyers to teachers/staff as necessary to inform of events
- arrange for volunteers to prepare/donate food for various events or to arrange with food vendors when items are catered
- arrange for volunteers for serving/hostessing, setup and cleanup
- submit articles for the newsletter announcing events and thanking volunteer help.

## Landscaping

The Landscaping committee works to keep our school grounds maintained.

Responsibilities include:

- plan landscaping projects in collaboration for PTA board and principal
- organize campus cleanup days throughout the school year
- coordinate volunteers to assist with these projects
- advertise cleanup days through flyers, newsletter articles, etc.

## Membership

Recruiting families to join the Swift Creek PTA is crucial to meeting our goals and objectives. The majority of the activity for this committee takes place in the week before school begins through the first few weeks of the school year.

Responsibilities include:

- getting membership cards from the NCPTA
- plan and distribute teacher and staff invitations
- develop and distribute flyers to parents to recruit families to join the PTA
- set up membership table at Meet the Teacher (before school), Kindergarten Meet the Teacher (one week into school), and Open House (September)
- track all members who join and submit Membership list (and updates as necessary) online to the NCPTA database and submit dues to the Treasurer
- arrange incentives for families to join (ideas that have been used: free Chick Fil-A sandwich, free loaf of bread from Great Harvest, free snow cone from Pelicans)
- return unused membership cards to NCPTA (March).

## Newsletter

The Swift Creek Current is distributed several times a year to all students, teachers, and staff at Swift Creek Elementary.

Responsibilities include:

- plan release dates with principal and notify teachers and committee chairs of these dates
- gather articles and information for publication
- type and layout newsletter
- ensure accuracy of newsletter through proofreading process
- print and distribute newsletters to go home in Tuesday folders
- post a copy of the current newsletter on the PTA bulletin board in the front lobby
- give a hard copy of the newsletter to the office staff to keep at front desk as reference or in case extra copies are needed
- email current newsletter to PTA website coordinator for posting on PTA website
- advertise news deadlines and solicit articles from PTA officers/committee chairs, principal, teachers, parents, and students

## Nominating Committee

The Nominating committee is formed in January each school year with the purpose of nominating and presenting a slate of officers for the following school year at the April PTA business meeting. The Nominating committee also works with current committee chairs to ensure all committee chair openings for the following school year are covered.

Note: Neither the PTA President nor the Principal may be members of the Nominating Committee.

Responsibilities include:

- electing a chairperson
- advertising through flyers/newsletter/emails to parents requesting nominations for officer/committee chair positions
- meeting to identify individuals to fill the roles of the executive committee (elected officers as stated in the Swift Creek PTA Bylaws, Article VI, Section 3) and of any open committees
- contacting individuals to determine their willingness to serve in the nominated role
- assisting with the vote for the slate of candidates at the May General Membership meeting.

## Painless Fundraisers

The Painless Fundraisers committee identifies fundraising opportunities for our school that take minimal effort for our families. At Swift Creek, we currently participate in these programs: Labels for Education (Campbells), General Mills box tops, and My Coke Rewards. Swift Creek also encourages participation in loyalty programs such as Harris Teeter VIC and Target's Red Card.

Note: Money from these programs should benefit the entire student population at Swift Creek. Examples of how this money has been spent in the past are: guitars for the music room, a printing press for the art room, books for each classroom.

Responsibilities include:

- provide collection boxes to classroom teachers; develop flyers/write newsletter articles to inform parents, teachers, and staff about the collection process, the list of specified products, and collection dates
- provide a sign-up sheet in each classroom during Meet the Teacher to collect VIC card numbers from parents. From the Harris Teeter website, link these VIC numbers to Swift Creek Elementary (for those who don't want to do it themselves).
- submit trimmed box tops/soup labels along with submission forms on a periodic basis
- report results to the PTA business meetings and in the PTA newsletter
- work with PTA executive board to determine how to spend the money raised during the school year

## Parent Liaison to Leadership Team

The Leadership team at Swift Creek is comprised of staff/teacher representatives and a parent representative. This team oversees and executes plans to help the school achieve its vision and mission (including, but not limited to reviewing test score analysis, school improvement, budgeting, goal planning, teacher planning, learning strategies, etc.). The parent liaison participates in leadership meetings, takes back team concerns/requests to the PTA, and provides a parent perspective on school leadership decisions.

## PTA Website

The PTA website coordinator is responsible for ensuring the information provided on the PTA website is current and accurate. Upcoming dates, recent newsletters, and monthly PTA meeting minutes should be kept up-to-date. The PTA website is linked to from the Swift Creek school website.

## Spirit Sales

Sales of Swift Creek Elementary logo clothing are held each fall and spring. Sales may be done through materials in Tuesday folders, or in person at events like Meet the Teacher, Open House, Cougar Fun Run, Book Fair Family Nights, Spring Fling, etc.

Responsibilities include:

- coordinate with vendor which items will be sold
- work with Fun Run committee to come up with logo that supports theme
- obtain certificate of resale for vendor from Treasurer
- develop and distribute advertising and order forms
- display items prominently prior to sale; organize submitted orders
- place orders with vendors
- distribute individual orders after production
- coordinate deposits with Treasurer
- organize parent volunteers to help as needed.

## Spring Fling

The Spring Fling is a fun end-of-year event held for the kids to celebrate the end of the school year. The event is held outside on the track and includes “field day” type activities (relay races, parachute, etc.). Popsicles are distributed to kids at the end of their designated play times.

Note: Per Wake County guidelines, bounce houses and inflatables are not allowed.

Responsibilities include:

- work with school administration to select a date and a couple of rain dates
- plan and coordinate activity stations. (Also, have contingency plans for rain.)
- organize volunteers for the day of the event
- advertise activity to parents and teacher through flyers, newsletter articles, and email

- communicate with head custodian and cafeteria staff about water stations and how coolers will be refilled throughout the day
- obtain popsicles and cups and ice for water stations
- coordinate with Spirit Sales committee to have items available for sale the day of the Spring Fling

## Volunteer Coordinator

There are numerous opportunities for volunteer involvement at Swift Creek Elementary.

Responsibilities include:

- determine, with PTA board, the volunteer needs of the association
- develop volunteer sign-up sheets for Meet the Teacher and Open House events
- organize volunteers by activity and forward lists to committee chairs
- assist committee chairs in getting more volunteers using flyers, newsletter, emails, etc.

## Yearbook Editor

A school yearbook is published and distributed at the end of each school year.

Responsibilities include:

- organize the collection of photographs throughout the school year across all grades/clubs/events
- work with publisher to determine timeline for page deadlines
- develop and distribute advertising orders for yearbook
- develop and distribute book order information
- develop and distribute fifth grade congratulation ad orders
- organize all orders and coordinate deposits with Treasurer
- distribute individual yearbook orders (in conjunction with school administration) when publishing is complete

## SPECIAL COMMITTEES

A special committee is defined as a committee whose function might be limited to a specific event or occurs only during a portion of the school year. Chairs for special committees are not considered part of the PTA board.

## Fall Festival

This is a fun event held in the fall where kids can come dressed in costumes, participate in pumpkin carving/decorating contests, and play festival games (fishing for prizes, cake walks, etc.). PTA members bake cookies/brownies/cakes for bake sales. Pizza/Hotdogs/Ice Cream/etc. and drink are provided by vendors with parent volunteers doing the selling. Other entertainment activities may include dancing for the kids and live music provided by a local band.

Responsibilities include:

- advertising for the event through flyers, newsletter, email, etc
- solicit donations for bake sale items and cake walk prizes
- coordinate games and activities that will be available the evening of the event
- coordinate the pumpkin carving/decorating contest (advertising, displaying the pumpkins, judging based on grade/age categories, awarding prizes)
- coordinate the food that will be for sale at the event
- organize volunteers to set up, run the bake sale, run the games, run the pumpkin contest, DJ the music, sell the food, and cleanup.

## Reflections

Reflections is a national arts contest sponsored by the PTA each year. It is theme-based, with a new theme being provided each year.

Responsibilities include:

- advertise the theme and contest rules to teachers/parents and encourage students to participate (advertise early and often throughout the beginning of the school year. Deadline for local PTA entries is usually early November)
- arrange for judging of Swift Creek entries (mid-November)
- prepare chosen entries for submission and forward entries to Wake County PTA Council Reflection chair (early December)
- develop a recognition program (ribbons, reception) for all Swift Creek participants (January-February)
- notify students who place at the county level, handle tickets for the annual Wake County PTA Reflections reception, and encourage winning students and families to attend (February-March)
- report local judging results and County results (if applicable) to Swift Creek through PTA meetings, newsletter articles, emails, etc.

## School Supply Kits

Each spring, Swift Creek provides the opportunity for parents to purchase school supply kits for their children for the next school year.

Responsibilities include:

- advertising school supply kit availability
- sending home and collecting order forms
- advertising school supply kits at Kindergarten orientation in May (for incoming kindergartners)
- placing the orders for school supply kits
- having school supply kits ready for pickup at Meet the Teacher (in August)

## Science Fair

The Science Fair is held in January and is optional for third, fourth, and fifth graders. Students work as individuals or in teams to create a project that follows the scientific method. Results are judged and displayed for all students, teachers, and parents to view. The top project winners from the Swift Creek science fair are submitted to the Regional science fair for competition (mid-February).

Responsibilities include:

- advertise the science fair and collect the approval form research plans from participants in advance of the fair
- work with Cougar Counter to have science boards available for sale
- arrange for judging of the local science fair entries
- arrange for the display of the entries
- develop recognition program for participants and winners
- coordinate entries going to the regional fair
- report local judging results and regional results (if applicable) to Swift Creek through PTA meetings, newsletter articles, emails, etc.

## Student Directory

A free student directory is provided to any Swift Creek family who joins the PTA.

Responsibilities include:

- develop directory form and distribute to all students
- establish a collection process for the forms
- type student information into computer database
- arrange directory first by class/grade level and then by alphabetical order by student last name
- obtain a copy of the current year PTA board names/numbers to include in the front of the directory
- arrange for printing of directory and distribute directory to students, teachers, and staff (target should be before end of first quarter)
- reserve extra copies of the directory to hand out as more families join the PTA

**NOTE:** *It is helpful for committees to complete a "Committee Year-End Report" (Appendix I-2 on p. 45) at the conclusion of their event. These reports provide a good starting for the next year's committee (particularly when the committee chairperson and/or members are changing).*



## APPENDICES

## APPENDIX A

### **PTA Mission and Objectives**

#### **PTA MISSION**

1. To support and speak on behalf of children and youth in the schools, in the community and before governmental bodies and other organizations that make decisions affecting children
2. To assist parents in developing the skills they need to raise and protect their children
3. To encourage parent and public involvement in the public schools of our nation

#### **OBJECTIVES OF PTA**

1. To promote the welfare of children and youth in home, school, community and place of Worship
2. To raise the standards of home life
3. To secure adequate laws for the care and protection of children and youth
4. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth
5. To develop between educators and the general public such united effort as will secure for all children and youth the highest advantages in physical, mental, social and spiritual education

A PTA unit's real working capital lies in its members, **not** its treasury. When PTAs invest their human resources in programs, they create benefits for all children and youth with modest outlays of money.

#### **HELPING TO IMPROVE SCHOOLS....**

PTAs can work to improve schools by supporting efforts to secure adequate funding, by working with school personnel to strengthen curriculum, by promoting parent-teacher cooperation, and by providing volunteer aid for activities and programs. In addition, PTAs can work with community organizations to promote community-wide development projects.

## APPENDIX B

**Records Retention Policy****PURPOSE**

To establish guidelines for retaining PTA records in order to comply with IRS guidelines (see Records Retention schedule on next page).

**Guidelines for Records Management**

- In July of each year the outgoing President and the incoming President of the PTA unit shall collect all documents as outlined in the Records Retention Schedule.
- If there is no outgoing President, as in the situation when a President is serving a second term, then the incoming President-Elect or the Treasurer will work with the President to collect, file new records, and destroy any documents dated for disposal.
- In collaboration with the school Principal, the PTA President shall designate a safe, secured location for the maintenance of PTA records. This location should be within the confines of the school building preferably.
- PTA records should NEVER be kept at any individual's home.
- A locked file cabinet or locked closet are acceptable.
- If records are to be maintained in a locked closet, cardboard bank boxes (available at an office supply store) should be utilized and clearly marked. If a file cabinet is used, separate like documents in file folders clearly marked.
- All permanent files should be secured together. To insure that these documents NOT BE DESTROYED, a ring binder with divider tabs shall be utilized.
- All 10 year documents shall be secured together with a disposal date clearly marked.
- All 7 year documents shall be secured together with a disposal date clearly marked.
- All 3 year documents shall be secured together with a disposal date clearly marked.
- All 1 year documents shall be secured together with a disposal date clearly marked.

All documents to be destroyed should be shredded for security purposes

## RECORDS RETENTION SCHEDULE

It is very important that certain records be retained. It helps to develop a records retention policy for your PTA unit. Listed below are items that should be reviewed annually and kept in a safe place.

<b>RECORDS TO BE RETAINED</b>	<b>RETENTION PERIOD</b>
Accident reports and claims (settled cases)	7 yr
Accounts payable records	7 yr
Articles of Incorporation	Permanently
Annual audit reports	Permanently
Bank reconciliations	1 yr
Bylaws, including amendments	Permanently
Cash receipt records	7 yr
Checks (canceled, *see exception)	7 yr
Checks (canceled, *attached to important payments, i.e., taxes, contracts, etc.)	Permanently
Contracts and leases (expired) Contracts and leases still in effect	Permanently
Corporation reports filed with Secretary of State	Permanently
Correspondence with customers or vendors	1 yr
Correspondence (general)	3 yr
Correspondence (legal)	Permanently
Duplicate deposit slips	1 yr
Employee records (post-termination)	3 yr
Employment applications	3 yr
Equipment owned by PTA	Permanently
Financial Statements (year-end) and budgets	10 yr
Grant awards letters of agreement Insurance policies and certificates (expired)	Permanently
Insurance records, accident reports, claims, policies, certificates (current)	Permanently
Inventories (products and materials)	7 yr
Invoices Journals	Permanently
Minutes Books of directors, officers and committees	Permanently
PTA Charter	Permanently
Petty Cash Vouchers	3 yr
Purchase Orders	7 yr
Records Retention Policy	Permanently
Sales records	7 yr
Standing Rules (current)	Permanently
Tax Exempt status documents	Permanently
• Application for tax exemption (federal and state)	
• Letter of determination (recognition) of tax exempt status	
• Group tax exemption document	
• Letter assigning IRS employee identification number (EIN)	
• Form 990/990EZ and Schedule A, as filed with IRS	
• State tax information returns, as filed	
• Form 990T, if applicable, for unrelated business income	
• Correspondence with IRS	
• Other information returns filed with the government	
• Charitable Solicitation Registration, if applicable	
Trademark registrations Vouchers for payments to vendors, officers, etc. (includes Check Request)	Permanently
Forms and attached receipts and Travel Expense forms with receipts)	7 yr

## APPENDIX C

### **Fundraising Policy**

#### **Purpose**

To establish guidelines for acceptable Fundraising activities to support the PTA's mission.

#### **Objectives**

Fundraising will never be the primary focus of the Swift Creek Elementary PTA. Fundraising shall be a means to supplement annual dues to serve the mission of the PTA.

Requirements for acceptable fundraising in accordance with the National PTA association:

- Be undertaken only to further the purposes of the PTA;
- Have educational, social, or recreational value;
- Create good will toward the PTA (including PTA-approved vendors);
- Involve children and youth only as an outgrowth of regular schoolwork or as a constructive use of leisure time;
- Have the approval of school administration;
- Comply with local, state, and federal laws;
- Conform to the noncommercial, nonsectarian, and nonpartisan policies of the PTA.

#### **Fundraising Rules**

For every fundraising activity, there should be at least three non-fundraising projects aimed at helping parents or children, or advocating for school improvement.

All fundraising activities shall be approved by the PTA Executive Board and by the Principal of Swift Creek Elementary. Each fundraising program should be held with a PURPOSE and that purpose should be supported and documented by the members of the Swift Creek PTA.

No fundraisers shall require door-to-door sales by students at any grade level.

Incentive awards shall emphasize broad participation and school spirit, as opposed to large awards to a limited number of participants.

The MAIN FUNDRAISER for Swift Creek Elementary PTA shall be the annual Cougar Fun Run. This fundraiser allows for maximum profit margin without the need for students to "sell" anything. The fundraiser fully involves every student and provides parents an opportunity to participate WITH their kids. The Swift Creek PTA should also attempt to use the theme around the Cougar Fun Run to provide an education experience for the students.

#### **Background**

##### **PTA Non-Commercial Policy (from National PTA Handbook)**

1. PTAs are prohibited under federal law from engaging in substantial business activities that are unrelated to their tax-exempt purposes, which are legally defined as educational and charitable.
2. PTAs should not endorse ANY products, companies, or foundations.
3. PTAs should not sell or lend mailing lists.
4. PTAs may accept and acknowledge contributions of sponsors of PTA programs.
5. PTAs may accept advertising as long as it complies with postal regulations and does not jeopardize the objectives and non-profit status of the PTA.
6. PTAs should comply with local, state, and federal laws and requirements regarding licensing and liability before sponsoring or conducting public events.

### **Corporate Sponsorship**

Contributions from a corporate sponsor are acceptable as long as the PTA name is never utilized to promote or endorse a commercial entity or its goods or services. The only benefit given to the corporate entity is acknowledgement of thanks, not endorsement.

### **Commercial Co-Venturing**

Commercial co-venturing is **not** recommended because monies generated have no relation to the efforts of PTA but the success of the commercial entity. In addition, all amounts received would be considered taxable unrelated business income.

### **Corporate Donations**

All corporate donations associated with PTA volunteers and projects shall be received by the PTA. The PTA unit's federal tax identification number can only be utilized for donations directly received by and for the Swift Creek Elementary PTA.

### **Acceptable Fundraising Events**

The following are acceptable fundraising events for Swift Creek Elementary PTA:

- Walk-a-thon, bike-a-thon, read-a-thon
- Fall /Spring / Winter festivals
- Bake sales
- Chicken, barbecue, spaghetti, etc. dinners
- Recycling programs
- Book Fairs
- Yard Sales
- Dances
- School spirit items
- School store
- Painless Fundraisers (Campbell soup labels, Box Tops for education, Harris Teeter Together in Education program, Food Lion MVP, etc.)
- Direct contributions from parents, community
- Car wash
- Arts and crafts sale
- Sale of refreshments at school events
- School restaurant nights (McTeacher Night for example)

### **Appropriate Needs to Fund**

Swift Creek PTA approves funding items such as:

- Leadership development for unit officers, board members, and general membership
- Local participation in state and national conventions and conferences
- State and National dues
- Parent education (workshops, handbooks, newsletters, publications)
- Child health and safety projects (Healthy Lifestyles projects, Safety Patrol, etc.)
- Special projects (campus beautification, flags, nature center or gardens, outdoor science labs, banners)
- Programs that enhance the instructional program (supplemental or library books, cultural arts, math matters/science curriculum kits, software, awards/incentives for students)
- Teacher and Staff Appreciation
- Volunteer Appreciation
- School equipment that contributes to the educational experience of students at Swift Creek (printers or projectors for classrooms, items that support the music/arts programs, etc.)

Swift Creek PTA does not approve of funding items such as:

- Capital outlay for school building equipment (copiers, air conditioners, fans, etc.)
- Personnel
- Staff Development

## APPENDIX D

## Money Management Policy

### Purpose

To establish guidelines for prudent management of Swift Creek PTA funds to support the Uniform PTA Bylaws.

### Handling Receipts of Funds

- All PTA monies and other assets, including checking accounts, savings accounts, and certificates of deposit, are the property of Swift Creek Elementary PTA.
- When the PTA is planning a fundraising activity that will involve large amounts of money, the Treasurer shall arrange to deposit the money in the bank as soon after the conclusion of the project as possible.
- For fundraising activities where large sums of money are collected over a period of time, collection times and bank deposits will be conducted more frequently as determined by the committee chair (President/Vice President should be kept informed).
- The chairperson of the fundraising activity is responsible for seeing that the Treasurer receives (or is at least notified of) all revenue immediately after completion of the activity or at other specified intervals.
- All funds counted/received will be signed in and stored in the school safe until the Treasurer can take the money directly to the bank. Every effort should be made by the Treasurer to get these monies deposited as soon as possible after being received.
- All PTA revenue generated by fundraising activity shall be counted by the chairperson (or their designee) and checked by a second person for accuracy.
- All revenue submitted to the Treasurer for deposit must be accompanied by a completed "Funds Received Form" (see Appendix F-1). Committee chairs are responsible for keeping a record of funds received for the Committee's records.
- Prior to the bank deposit of submitted revenue, the Treasurer should count the monies received and sign the Funds Received Form verifying the amount.
- Night deposits and 24-hour banking should be used as needed (for example, PTA evening activities where money is collected). When necessary, the Treasurer should contact local police authorities beforehand and request an escort to the bank for safety purposes.
- **PTA funds may NEVER be deposited into anyone's personal account or the school account. PTA funds may NEVER be taken home to someone's house.**
- All checks that are deposited should be stamped with the "For Deposit Only to the Swift Creek Elementary PTA", Account # \_\_\_\_\_" stamp.

### Handling Fundraising Expenditures

- To keep accurate records, the Treasurer shall be given itemized bills, sales receipts, etc. from the fundraising activity to **pay by check**. These expenses must never be paid with cash receipts from the activity.

- If cash box change is needed for an activity, a Cash Request Form should be submitted to the Treasurer (see Appendix F-3).
- The Treasurer must never give a check for cash or cash itself to any officer, committee chairperson, or other PTA member to be used for supplies or other purchases for any activity.
- A completed Reimbursement/Advance Request Form (Appendix F-2), with receipts/invoices attached, must be submitted for each check written. No PTA disbursement will be made without a completed Reimbursement/Advance Request Form. Committee chairs are responsible for keeping a record of expenditures for the Committee's records.
- All completed Reimbursement/Advance Request Forms must be authorized by the PTA President (or First Vice President in the absence of the President) and the Treasurer prior to writing any check.
- Only check requests for budgeted items will be approved for remittance. Check requests exceeding any budgeted item will not be approved.

### **Fundraising Reporting Procedures**

- The Treasurer or fundraising chairperson shall complete a detailed report of the receipts and expenditures and the profit from the fundraising project within a few days of the conclusion of the activity or event.
- This report shall be presented to the Executive Board and membership at the PTA business meeting immediately following the activity.
- All money deposited in the PTA account will be considered PTA funds by the IRS and must be reported as such. A PTA must never deposit school or school-related money into its account

### **PTA Funds versus Public Monies**

If the PTA sponsors a project or program in cooperation with the school, all funds shall be accounted for and separated prior to the immediate deposit of the PTA portion into the PTA bank account.

### **Non-Sufficient Funds Policy**

The PTA may receive a notice from the bank periodically about bounced checks. If such notice is received, the individual's bank should be contacted to verify if funds are available. An attempt to redeposit should be made at least two times. Also, the individual should be contacted by mail/email/phone asking for cash to be brought in to cover the check and bank fee. The returned check should be posted in QuickBooks against income of account check was originally written to. The returned check account for bank charge should be used.

### **Federal Requirements**

- Swift Creek Elementary PTA is classified as tax exempt 501(c)(3) Public Charity under the Internal Revenue Code (IRC).
- It is very important that the PTA does not jeopardize its favorable tax exempt status. Swift Creek PTA must not violate certain restrictions that apply to its 501(c)(3) classification.

- A PTA as a 501(c)(3) entity must be organized and operated exclusively for charitable, educational, or scientific purposes (mission as defined in Bylaws).
- PTA resources and funds cannot be used for the private benefit of any officer, board member, or other member of the organization.
- The Swift Creek PTA cannot engage in any political activity. Organizations that are classified 501(c)(3) are forbidden to support candidates for public office.
- Every PTA must acquire an IRS Employer Identification Number (EIN). This number is part of the permanent record of the PTA unit and must be on file in the NC PTA office and in the PTA unit's permanent files. This number should also be used for bank accounts and is required for filing the IRS Form 990.
- The Swift Creek Elementary PTA EIN is **57-0788188**.
- PTA fundraising activities are exempt from federal income taxes when:
  1. They are conducted only once per year, **OR**
  2. 85% of the work of the activity is conducted by volunteers, **OR**
  3. They consist of selling donated merchandise (ex: silent auction or live auction of donated merchandise).
- The PTA must not provide perks, payment, or extra benefits to officers or special members of its organization. If this happens, the IRS may consider it an *excess benefit transaction*, and the individual receiving the benefit, as well as the person who approved the benefit, may be liable for tax penalties.
- The IRS may consider it an excess benefit transaction if the PTA provides a benefit that exceeds what would be considered reasonable compensation as consideration for service to an officer or person associated with the PTA.

### **Membership Dues**

- The Treasurer and Membership Chairperson shall work together to forward the state and national PTA portion of the dues to the NC PTA office on a monthly basis.
- Dues should not be held at the local unit level for long periods of time.
- The state and national portions of dues do not belong to the Swift Creek Elementary PTA and are never recorded as part of the PTA unit income, but they should be recorded as accounts payable within the financial records.

### **Bonding and Insurance**

- The Swift Creek Elementary PTA will secure a fidelity bond each year. It is in the best interest of the PTA for the Treasurer, other officers, and all other individuals authorized to handle funds and securities of the organization to be covered by a fidelity bond in the amount determined by the Executive Board.
- The expense of such insurance is borne by Swift Creek Elementary PTA.
- Liability insurance is recommended and required by the Wake County Public School system for use of the school for PTA meetings and events.
- Bonding and insurance is due by October 1<sup>st</sup> each year.
- Swift Creek Elementary PTA is bonded and insured by AIM (Association Insurance Management, Inc.). Our insured # is **NC15660**.

## **Specific Fundraising Activities of Swift Creek Elementary PTA (Guidelines for Receipt of Funds)**

### **1. Cougar Fun Run**

Money is collected for a period of several days prior to and following the Fun Run. Collection volunteers are scheduled by the committee chair's designee for each of these days (usually 2-3 counters each day, depending on the amount of money to be counted). Revenues are documented in a spreadsheet and tracked by individual student and classroom. A Funds Received Form (Appendix F-1) is filled out for each day money is counted. Funds are given directly to the Treasurer for immediate deposit, or they are signed in to the school safe to be held until the Treasurer can take them to the bank for deposit.

### **2. Fall Festival**

Money is collected from selling food (pizza, bake sale items) throughout the evening. At the close of the event, committee members and/or designees count the money associated with the sales. A Funds Received Form (Appendix F-1) is filled out and the money is deposited by Night Deposit (or signed in to the school safe to be held until the Treasurer can take them to the bank for deposit).

### **3. Book Fairs**

Money is collected on designated purchase days, including Family Night. A case box for change is required on these days. Volunteers should assist the committee chairperson (or designee) with counting the receipts on the days needed. A completed Funds Received Form must accompany each deposit. Funds are given directly to the Treasurer for immediate deposit, or they are signed in to the school safe to be held until the Treasurer can take them to the bank for deposit. The Family Night funds should be deposited by Night Deposit (or signed in to the school safe to be held until the Treasurer can take them to the bank for deposit).

### **4. Cougar Counter**

A cash box for Cougar Counter is stored in the school safe with seed money for running the counter. Cougar counter volunteers request the cash box from the office at the start of each store opening. Money is collected each day the Cougar Counter is open. Upon closing of the store each day, the cash box is returned to the school safe in between store days. Periodically as money accumulates, the Cougar Counter chairperson (or designee) will work with another PTA member to count the total money in the cash box. A Funds Received Form (Appendix F-1) will be filled out for excess funds (to be deposited by the Treasurer or signed into the school safe to be held until Treasurer can take them to the bank to deposit). All money should be deposited back to the bank at the end of the school year (or after the last Cougar Counter day for the school year).

### **5. Membership**

Money is collected at each event PTA membership is sold. At the close of each event, committee members and/or designees count the money associated with the sales. A Funds Received Form (Appendix F-1) is filled out and the money is signed in to the school safe to be held until the Treasurer can take them to the bank for deposit. Membership is also sold throughout the year. Forms and money are returned to the office as they come in. The office will hold the money and the Membership committee members will go by periodically to count the money. A Funds Received Form (Appendix F-1) is filled out and the money is signed in to the school safe to be held for the Treasurer.

**6. School Supply Kits**

School Supply Kits are sold towards the end of the school year. Order forms and money are returned to the office as they come in. The office will hold the money and the School Supply Kit committee members will go by periodically to count the money. A Funds Received Form (Appendix F-1) is filled out and the money is signed in to the school safe to be held for the Treasurer.

**7. Yearbook**

Yearbook orders (5<sup>th</sup> grade ads, business ads, book orders) are sold towards the end of the school year. Order forms and money are returned to the office as they come in. The office will hold the money and the School Supply Kit committee members will go by periodically to count the money. A Funds Received Form (Appendix F-1) is filled out and the money is signed in to the school safe to be held for the Treasurer.

**8. Spirit Sales**

Money is collected at each event Spirit Sales is sold. At the close of each event, committee members and/or designees count the money associated with the sales. A Funds Received Form (Appendix C-2) is filled out and the money is signed in to the school safe to be held until the Treasurer can take them to the bank for deposit. Spirit Sales are also sold throughout the year. Forms and money are returned to the office as they come in. The office will hold the money and the Spirit Sales committee members will go by periodically to count the money. A Funds Received Form (Appendix F-1) is filled out and the money is signed in to the school safe to be held for the Treasurer.

## APPENDIX E

**Financial Guidelines for PTA Committees****Reimbursement and Payment of Invoices**

1. Please use the Reimbursement / Advance Request (Appendix F-2) any time you need money reimbursed to you, an invoice to be paid, or a check prior to an event or expenditure. The form is self-explanatory. You **must** attach a receipt, invoice, or purchase order to the Check Request form in order to be reimbursed. Documentation is required by the IRS.
2. It is preferable for the PTA to pay vendors/retailers directly rather than to reimburse its members for expenses. The reason for this is that the State of North Carolina can reimburse the PTA for sales tax paid when the PTA pays the sales tax directly. However, the PTA cannot be reimbursed sales tax paid by their members on purchases made for the PTA. **Whenever possible, submit a Check Request for payment directly to the vendor or retailer from which you wish to purchase items for the PTA.**
3. There is a green folder in the PTA Treasurer's file titled, "Completed Forms". Please leave your completed reimbursement form in the folder. The file is located in the PTA box in the school mailroom.
4. The Treasurer will write checks as requests are received. Please be sure to total all receipts before submitting them with the reimbursement form. It is preferred that PTA purchases not be mixed with personal purchases on a receipt. Please make every attempt to separate receipts for PTA purchases to eliminate any confusion.
5. The treasurer will inform you when your check is ready. It will be left with the school secretary unless you request otherwise. If you would prefer to have your check mailed to you, please attach a self-addressed, stamped envelope to your reimbursement form.
6. All committees should keep a record of their operating expenses in order to make next year's budget preparation easier. It is recommended that you keep a copy of your completed Check Request forms and to utilize a Budget Tracking worksheet to keep a running total of your committee's expenditures. Also, please try to complete a Committee Report for our records at the end of the school year (Appendix I-2). These reports help for planning purposes the next year.
7. Please do not exceed your budgeted expenditures. Any overage expenses must be approved via a budget revision by a majority vote in a PTA General Membership Meeting. Please notify the PTA President or Treasurer regarding your need for a budget revision for your committee along with a rationale for this request. Please **DO NOT** over-spend your budget before a revision can be voted on or you may be responsible for the overage amount.
8. **All sales receipts/invoices must be turned into the Treasurer by June 15<sup>th</sup>! Any receipts or invoices received after this date may not be paid.**
9. The PTA Fiscal Year ends on June 30<sup>th</sup>. Absolutely no invoices/receipts will be paid after this date! Committees may not be reimbursed for any expenditures between June 30<sup>th</sup> and the budget approval for the next fiscal year which begins on July 1. After June 30<sup>th</sup>, the previous year's budget is closed. Any remaining budget amounts simply roll over into the operating carryover for the next year.
10. The following suggestions will help make the Treasurer's job easier and insure that you receive your reimbursement promptly:
  - Receipts should be for PTA expenses only – please do not include personal purchases.
  - Your name and committee should be written on each receipt as well as on the

- Reimbursement form.
- Cash register receipts should be clearly read. If not, please list your purchases separately.
- In the event that you need a check or reimbursement IMMEDIATELY, call the PTA Treasurer directly to make arrangements for this. We will make every reasonable effort to accommodate you.

### **Funds Received for Deposit**

1. When funds are collected by a PTA committee or for a PTA event, it should be submitted to the Treasurer for deposit in a timely manner. Money should not be combined with funds collected from other committees.
2. All money collected should be counted independently by at least 2 people for safety purposes. Each person should always count the money twice to ensure accuracy.
3. If there was a cash box used for the event, the amount originally in the cash box should be counted out first before the deposit is counted, and may need to be counted as a separate deposit- please check with the Treasurer.
4. Complete a "Funds Received" (Appendix F-1) form to submit to the Treasurer along with the money. Separate money collected according to denomination. Place any checks in order of value in ascending order. Place counted money (coins and bills) and checks into a zipper bag or envelope, marked with the amount of their contents and the committee to be credited on the outside.
5. Sign the money into the school safe and notify the Treasurer that it is there and ready for deposit. It is recommended that you keep a copy of the Funds Received forms in your folder and record these totals at the end of the school year onto your End of the Year Committee Report.

### **Requests for Cash Box Change**

1. Certain PTA events will require change for the cash box. If you need change for your committee, please submit a Cash Request Form (Appendix F-3) to the Treasurer at least 1 week prior to the event.
2. When money for the event is counted for deposit, be sure the amount originally in the cash box is counted out first. This may need to be counted as a separate deposit- please check with the Treasurer.
3. It is recommended that you keep a copy of any Cash Requests Forms submitted to the Treasurer for your committee's records.

### **Committee Budgets**

Budget planning and development for the next school year is done over the summer. If you have any specific budget requests, please be sure to include them in your Year-End Report.

APPENDIX F-1

**Funds Received Form**

**Swift Creek Elementary PTA**

**Date:** \_\_\_\_\_

**Fundraising Activity:** \_\_\_\_\_

**Budget Category:** \_\_\_\_\_

**Funds Received:**

<u><b>Currency</b></u>		<u><b>Coins</b></u>	
\$20 (qty _____)	\$ _____	Quarters	\$ _____
\$10 (qty _____)	\$ _____	Dimes	\$ _____
\$ 5 (qty _____)	\$ _____	Nickels	\$ _____
\$ 1 (qty _____)	\$ _____	Pennies	\$ _____
Other	\$ _____	Other	\$ _____
<b>Total Currency</b>	<b>\$ _____</b>	<b>Total Coins</b>	<b>\$ _____</b>

**Total Cash** \$ \_\_\_\_\_

**Total Checks** \$ \_\_\_\_\_

**TOTAL FUNDS RECEIVED:** \$ \_\_\_\_\_

The undersigned certify that the funds shown above were received for PTA activities and are to be credited to the appropriate PTA account as noted.

**Signature of Counter:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Signature of Counter:** \_\_\_\_\_ **Date:** \_\_\_\_\_

<b><u>For Treasurer's Use Only:</u></b>		Reconciled: _____
<b>Amount Received:</b> \$ _____	<b>Date deposited:</b> _____	
<b>Specific Budget Item(s) Credited:</b> _____		
<b>Comments:</b> _____		
<b>Treasurer's Signature:</b> _____		

APPENDIX F-2

**Reimbursement/Advance Request Form**

**Swift Creek Elementary PTA**  
**(Please complete within 30 days of expenditure)**

Make check payable to:

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_ (for notification when check is ready)

Requested by: \_\_\_\_\_ Date: \_\_\_\_\_  
 (signature)

Amount Requested: \_\_\_\_\_ Committee/Event \_\_\_\_\_

Check one:

- Request advance payment
- Request reimbursement (attach receipts)
- Request payment of attached invoice

**ITEMIZE EXPENSES BELOW**

Date	Purpose	Amount	Sales Tax	Total
1.				
2.				
3.				
4.				

Use back of this sheet for additional expenses

**Prior approval needed for expenses over \$50.00.**

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

***SUBMIT TO PTA TREASURER (Place in Treasurer's folder in PTA mailbox in the office mailroom)***

<b><u>For Treasurer's Use Only:</u></b>	Reconciled: _____ <small>updated 8/1/15</small>
Check #: _____	Date Distributed: _____

## APPENDIX F-3

**Cash Request Form***(submit at least 3 days prior to date needed)*

Date of Event: \_\_\_\_\_

Activity: \_\_\_\_\_

Budget Category: \_\_\_\_\_

**Cash Requested:**

Currency	\$10 (qty___)	\$ _____
	\$ 5 (qty___)	\$ _____
	\$ 1 (qty___)	\$ _____
	Other _____	\$ _____

Coins	Quarters (rolls___)	\$ _____
	Dimes (rolls___)	\$ _____
	Nickels (rolls___)	\$ _____
	Pennies (rolls___)	\$ _____

**TOTAL CASH REQUESTED:** \$ \_\_\_\_\_

Signature of Requestor: \_\_\_\_\_ Date: \_\_\_\_\_

**For Treasurer's Use Only:**

Amount Dispersed: \$ \_\_\_\_\_ Date: \_\_\_\_\_

Comments: \_\_\_\_\_

Treasurer's Signature: \_\_\_\_\_

APPENDIX F-4

**Paypal Transfer/Deposit Form**

**Swift Creek Elementary PTA**

**Date of Transfer:** \_\_\_\_\_

**Date of Deposit:** \_\_\_\_\_

**Funds Received:**

**Budget Category:**

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Total** \$ \_\_\_\_\_

**Minus paypal fee** - \$ \_\_\_\_\_

\_\_\_\_\_

**Net deposit:** \$ \_\_\_\_\_

<b><u>For Treasurer's Use Only:</u></b>		Reconciled: _____
Amount Transferred: \$ _____	Date: _____	
Comments: _____		
Treasurer's Signature: _____		

## APPENDIX G

**Nominating Committee Guidelines**

The election of officers is one of the most important duties of the Swift Creek Elementary PTA because it provides for future PTA leaders. Officers should be chosen for their abilities, their knowledge of PTA, and their willingness to serve.

The Nominating Committee should have a copy of the bylaws, standing rules, and a membership list and/or school directory. The number of persons required for the Nominating Committee is listed in the bylaws (Article 8, section 3).

The committee shall elect its own chairperson.

The committee contacts nominees to tell them the duties of the office and to obtain their consent to serve if elected.

Discussion of nominees is confidential.

If committee members are themselves nominated, they should excuse themselves while their nomination is considered and return to vote (for the slate of officers).

The Nominating Committee shall nominate an eligible person for each office to be filled and report its nominees at the meeting designated by the Board at which time additional nominations may be made from the floor.

The Nominating Committee will also work with current committee chairpersons to determine if those persons will be staying on in their current role or if a replacement chairperson is needed for the next school year.

If a Committee chairperson replacement will be needed, the Nominating Committee will advertise committee openings in the newsletter/email and work with the current committee chairperson to identify individuals to fill the opening.

The committee is automatically discharged when its officer slate is presented to the membership. However, if a candidate withdraws before the election, the Nominating Committee must seek another candidate.

## APPENDIX H-1

**Audit Preparation Guidelines**

Collect all financial books, records and reports from the treasurer, including:

- \_\_\_ A copy of the last audit report
- \_\_\_ Current bylaws and standing rules
- \_\_\_ Originals of checkbook register and canceled checks (including voided checks)
- \_\_\_ Originals of bank statements, bank book and deposit slips
- \_\_\_ Cash receipts
- \_\_\_ Authorizations for payment
- \_\_\_ Itemized statements and receipts of bills paid
- \_\_\_ Monthly Treasurer's Reports
- \_\_\_ Original treasurer's books/ledgers
- \_\_\_ Annual Financial Report
- \_\_\_ Copies of board, executive committee and association minutes, which would include an adopted budget, any amendments that were approved during the year, approval of expenditures, and ratification of payments;
- \_\_\_ Any other information requested by the audit committee
- \_\_\_ Copies of the most recently filed IRS Form 990, if required

## APPENDIX H-2

**Procedure for Audit**

- Check to be sure all financial materials requested are available.
- If the PTA has more than one account, audit each account separately.
- Check off items as reviewed. Make sure additions/subtractions are correct in all instances.
- Do not correct errors. Make notes as to how to correct errors and include in the report.
- Start audit with records posted after the last audit. Check to see if the amount shown on the first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in the checkbook register, ledger, and treasurer report, and the ending balance of the last audit.
- Check to see that the ending balance of the last bank statement, checkbook register, ledger and treasurer report agree.
- Confirm reconciliation of each month's bank statement to the checkbook register by someone other than the treasurer. Make sure every check is substantiated with an authorization for payment with reason for disbursement, appropriate payee and a receipt or bill. If no authorization can be found, verify it was a transfer payment, such as council dues. Note missing checks. (Void checks are filed.)
- Check that all bank charges and interest earned are recorded in the checkbook register, ledger and treasurer reports.
- Ensure that checks (see bylaws) and authorizations are signed by approved officers.
- Reconcile each deposit slip with bank statement and checkbook entries. Ensure money was deposited promptly.
- Ensure collection process is in place for returned checks that includes reimbursement of applicable bank charges. A returned check is treated as reverse income and reimbursed bank charges are treated as reverse expenses.
- Reconcile checkbook register to the ledger. Check each month's entries for error, and cross-check against checks issued and receipts posted.
- Verify that all income and expenditures are allocated into the same categories that constitute the approved budget.
- Make certain that council, district, State and National PTA portions of the membership dues have been kept separate from other receipts and forwarded immediately.
- Make certain that the number of memberships agrees with membership chairman's report, and verify that membership monies collected correspond to membership monies forwarded.
- Ensure payment for insurance premiums.
- Make certain the money collected for a specific purpose (special projects, Founders Day, scholarship funds, council dues, etc.) has been so disbursed.
- Check association and executive board minutes to see if expenditures were authorized.
- Check event reports to verify receipts and expenditures.
- Check all cash receipt slips issued, and verify proper entry.

- Ensure that Cash Verification Forms are being used and two people are counting money.
- Compare figures on monthly treasurer and annual financial reports for accuracy.
- Ensure proper tax returns have been filed, if necessary.
- Prepare copies of written report, including recommendations, for president, secretary, financial officers, and council/district.
- Verify that all sales tax forms have been filed, if required.

Each committee member must sign the report. If questions are raised by the membership, the president should state that a committee has been appointed to look into any problem, and that the members will report back to the association at the next meeting.

At the completion of the audit, meet with the financial officers and president to discuss recommended corrections. Ask the responsible financial officer to correct errors after presenting the report.

## APPENDIX H-3

## Audit Report Form

### Swift Creek Elementary PTA

Fiscal Year \_\_\_\_\_

Date of this audit \_\_\_\_\_

**Financial review committee members:****Name****Signature****Date**


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**Income**

- \_\_\_\_\_ Total gross income for your PTA in this fiscal year (All monies deposited into your PTA bank account during the fiscal year with the exception of the State and National portion of dues): \$ \_\_\_\_\_
- \_\_\_\_\_ Amount paid per **Adult** member to join your PTA as stated in your bylaws for the membership year in review: \$ \_\_\_\_\_
- \_\_\_\_\_ Number of Members (adults and students) that joined your PTA for the year in review: \_\_\_\_\_

**Budget**

- \_\_\_\_\_ Budget shows all sources of income and expenses.
- \_\_\_\_\_ Budget was formally presented and adopted at a general membership meeting.
- \_\_\_\_\_ Date budget was approved: \_\_\_\_\_
- \_\_\_\_\_ There is a procedure to record and report all monies received.
- \_\_\_\_\_ Income was properly allocated and categorized in the budget.
- \_\_\_\_\_ There is an income budget line for sales tax refunds received semiannually.
- \_\_\_\_\_ There is a procedure to report monies spent.
- \_\_\_\_\_ Expenses were properly allocated and categorized in the budget.
- \_\_\_\_\_ There are policies in place to allow changes in the budget line items as needed during the fiscal year.
- \_\_\_\_\_ Regular monthly budget/treasurer reports were given to the Executive Board.

- \_\_\_\_\_ Regular budget/treasurer reports were given to the general membership.
- \_\_\_\_\_ Provisions were made for a complete financial review at the close of each fiscal year.
- \_\_\_\_\_ The budget makes provisions for carry over funds to provide for the new PTA year.
- \_\_\_\_\_ Review Completed by: PTA Committee, Outside Professional, or CPA
- \_\_\_\_\_ This PTA has a checking account.
- \_\_\_\_\_ This PTA has a savings account.

### ***Financial Controls***

- \_\_\_\_\_ PTA monies are kept separate from school, personal, or other organizations' funds.
- \_\_\_\_\_ An accounting system with an accurate record of all expenses and receipts is maintained.
- \_\_\_\_\_ The state and national portion of membership dues is sent to the NCPTA on the 15th of each month that dues were collected.
- \_\_\_\_\_ Purchases and reimbursement expenditures have a check request and receipts.
- \_\_\_\_\_ The check requests are signed by the appropriate people and checked against the appropriate budget line item.
- \_\_\_\_\_ Checks are numbered in sequence and any missing checks are recorded.
- \_\_\_\_\_ Missing checks and/or deposits are accounted for at the time of this review.
- \_\_\_\_\_ Checks are signed by at least two authorized people.
- \_\_\_\_\_ The check signature cards are up to date at the bank with at least three persons authorized by the executive board.
- \_\_\_\_\_ Cash funds deposited are accompanied by a receipt signed by at least two authorized persons.
- \_\_\_\_\_ Deposits are made in a timely manner.
- \_\_\_\_\_ Bank reconciliations are performed each month by someone other than those who are authorized to sign checks.

### ***Insurance***

- \_\_\_\_\_ Insurance policies are in force to protect PTA against loss of property.
- \_\_\_\_\_ Liability insurance policies are in effect to protect PTA officers and members.
- \_\_\_\_\_ PTA leaders authorized to handle money are covered by bonding insurance.
- \_\_\_\_\_ Copies of all policies are maintained with the permanent PTA records.

### ***IRS and Tax Forms***

- \_\_\_\_\_ The PTA is recognized as a tax exempt 501-c-3 organization with the IRS.
- \_\_\_\_\_ The IRS EIN (employer identification number) is on file with NCPTA.
- \_\_\_\_\_ The IRS exemption letter is filed and maintained with the permanent records.
- \_\_\_\_\_ All tax forms required are properly filed from the previous fiscal year.
- \_\_\_\_\_ There are procedures in place to have all tax forms filed on time for this fiscal year.
- \_\_\_\_\_ The sales tax refund forms were properly filed in July and January.

### ***Management***

- \_\_\_\_\_ The PTA is incorporated.
- \_\_\_\_\_ The PTA has an approved code of ethics for all leaders and members to abide.

- \_\_\_\_\_ The code of ethics is signed by all members of the executive board annually and filed with the secretary.
- \_\_\_\_\_ There is a returned check policy approved by this PTA and published to all those doing transactions with this PTA.
- \_\_\_\_\_ PTA leaders have attended local level training this year.
- \_\_\_\_\_ PTA leaders have attended state level training this year.
- \_\_\_\_\_ PTA leaders have attended national level training this year.

***Recommendations or problems found while completing the financial review:***

## APPENDIX I-1

**PTA Officer's Year-End Report**

School Year: \_\_\_\_\_

Please forward a year-end report for your committee to the PTA president on or before the transitional board meeting in June. A copy of this report should also be included in your officer notebook.

Name of Position: \_\_\_\_\_

Officer's Name(s): \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

1. **Contacts (name / phone / email)** – Vendors, Suppliers, Printers, etc.
2. **Specific timeline of activities** – include a chronological listing of what you do and when
3. **What worked really well? What did not work at all?**
4. **Suggestions for future?**
6. **General comments / miscellaneous information?**

## APPENDIX I-2

**Committee Year-End Report**

School Year: \_\_\_\_\_

Please forward a year-end report for your committee to the PTA president on or before the transitional board meeting in June. A copy of this report should also be included in your committee notebook, along with any handouts, flyers, and other publicity/communication.

Name of Committee: \_\_\_\_\_

Chairperson Name(s): \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Budget Amount: \_\_\_\_\_

Amount Spent: \_\_\_\_\_

Total Funds Received (income): \_\_\_\_\_ N/A: \_\_\_\_\_

5. **Contacts (name / phone / email)** – Vendors, Suppliers, Printers, etc.
6. **Volunteers Needed** – include number of volunteers, what tasks they're needed for...if it's just a few people, please list their names
7. **Specific timeline of activities** – include a chronological listing of what you do and when
8. **What worked really well? What did not work at all?**
9. **Suggestions for future?**
6. **General comments / miscellaneous information?**

## APPENDIX J

**Code of Ethics**

- The SCE PTA Board members will value all members by displaying respect, fairness, honesty, integrity, and support. They will:
  - Insure all board members and individual PTA members receive direction and support.
  - Value the contributions of others and avoid preferential treatment.
  - Promote collegiality and recognize individual achievements.
  - Work cohesively to gather and balance the input of all members regarding decisions affecting the PTA unit.
  - Be knowledgeable and respectful about the diverse population of the school community and be inclusive in all activities, events, and volunteer opportunities.
  - Nurture a welcoming atmosphere of trust and openness.
  - Recognize and value the strengths and abilities of all board members and encourage and support their growth and leadership.
  - Support all committees to achieve PTA goals and objectives.
- The SCE PTA Board members will respond in a timely manner to the needs of the fellow board members, unit members, and school administration. They will:
  - Respond to email messages and phone calls expeditiously.
  - Notify board members, unit members, and school administration of upcoming events in a timely manner.
  - Meet deadlines for information.
- The SCE PTA Board members will make meaningful changes to improve programs, services, and processes to create value for all stakeholders. They will:
  - Inspire a shared vision
  - Encourage and facilitate teamwork and collaboration.
  - Initiate change when areas for improvement are identified.
  - Guide and stimulate continuous improvement through dissemination of information to board members, general membership, and school administration.
- The SCE PTA Board will:
  - Recognize that the chief function of PTA is to serve the best interests of children and youth.
  - Exercise discretion, sensitivity, and sound judgment when discussing PTA matters, protecting all privileged and confidential information.
  - Respect and support decisions adopted by the Board. Any disagreements with those decisions need to be brought before the PTA Board.
  - When making statements based on personal opinions, declare publicly that the statements are personal and are not being offered as the position of the PTA.
  - Recognize that the President is the official spokesperson of the SCE PTA.
  - Resign when unable to fulfill the duties of the position.
  - Refrain from using one's position for the personal financial gain of self, family, or personal friends.
  - Acknowledge acceptance of these guidelines by signing the agreement. Signed copies will be retained by the board member below and the President.

**As a member of the SCE PTA Board, I agree to the above.**

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Printed Name of Board Member

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Signature of Board Member

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Date Signed

**\*\*\* End of Document \*\*\***