

Norma J. Paschal
Parent Teacher Club (PTC)
Processes



09/06/2018

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Purpose

Purpose of Norma J. Paschal Processes, Appendixes and maintaining all PTC records on campus is to foster continuity between Executive Boards and be able to inform General membership when required or requested. Executive Boards need to be fully functional, as soon as possible, at the beginning of each school year.

Affiliations

The Norma J Paschal Elementary School Parent Teacher Club, aka Paschal PTC is an independently recognized 501 (c) (3) non-profit organization with the IRS. Paschal PTC is an unincorporated non-profit association with the State of Texas. It has obtained sales and Use Tax exemption, Franchise Tax exemption, and has an active sales tax permit. Paschal PTC is not affiliated with any other PTC, PTO, or PTA. The purpose of Paschal PTC is to be a support organization to Norma J. Paschal Elementary School. All financial/legal obligations are separate from the school itself.

Established

Federal

- The official name of this non-profit is Norma J Paschal Elementary School Parent Teacher Club, aka Paschal PTC.
- EIN—20-0298659 (federal)
- Address: 590 Savannah Drive, Schertz, TX, 78154
- The official name is required for all correspondence with governmental/official entities, but daily correspondence or activities Paschal PTC is used.
- The Norma J Paschal Elementary School Parent Teacher Club obtained federal recognition as a 501 (c) (3) non-profit organization on March 26, 2004.
 - Federal income tax-exemption
 - Donations deductible, see IRS Guidelines
 - PC, public charity until 2/2012
 - After call to IRS to obtain Determination letter for State in spring of 2012 classification changed.
 - 2/26/2012 changed to SOUNK—A supporting organization, unspecified type.
 - Adhere to Compliance Guidelines for 501 (c) (3) Organizations
 - Three years of 990's and initial application and supporting documents open to the public.

State

- Paschal PTC is an unincorporated non-profit association
- As of 2011 not required to register with the Secretary of State, but it may if it chooses.
- Texas Sales and Use Tax
 - Exemption effective December 1, 2003,
 - Exemption based on federal recognition as a 501 (c) (3) organization
 - State # 12002986599
- Franchise Tax
 - State law requirements changed in 2008
 - As of 3/20/2012, Franchise Tax Exemption backdated to 1/01/2008
 - Based on Federal Recognition as a 501 (c) (3) organization
- Hotel exemption
 - Not required
 - May file AP-207 to see if organization qualifies
 - Need copy of bylaws and IRS Determination letter

- Sales Permit
 - Obtained 08/01/2011
 - Past years sales taxes paid in October
 - As of 2011 must file quarterly
 - Copy of permit posted on the Paschal PTC bulletin board.
 - Sales tax information on order forms

Transparency

“Public charities are encouraged to adopt and monitor procedures to ensure that information about its mission, activities, finance and governance is made publicly available.” Reference Compliance Guides to 501 (c) (3) Public Charities at www.irs.gov

Conflict of Interest Policy

Any Board that has a financial or personal relationship with person or company that is doing business with Paschal PTC shall notify the Board. The Board Member shall refrain from voting on such transaction, participation in deliberations concerning it, or using personal influence in any way. Board member cannot be counted in determining the quorum concerning this issue. Conflict needs to be recorded in the meeting minutes.

Nondiscrimination Policy

It is the policy of the Norma J. Paschal PTC to provide services to all persons without regard to race, color, national origin, religion, sex, age, or disability. No person shall be excluded from participation in, or be denied the benefits of, any service; or be subjected to discrimination because of race, color, national origin, religion, sex, age, or disability.

Return Check Policy

Check(s) returned to the Paschal PTC for any reason will require the check writer to pay cash for the amount of the check plus any bank fees. The use of a check for payment is your acknowledgement and acceptance of this policy and its terms.

Donors

Donations to Norma J Paschal Elementary School Parent Teacher Club are tax deductible. Please refer to IRS Publication 526-Charitable Contributions or a tax advisor to see what types and quantities/portions will qualify.

Quorum

General Membership Meetings

- Published meeting date, time and location
- 72 hour notice of the proposed agenda with voting items included
- Majority of members present must vote in favor for item to pass
- School representative(s) must be present
- Minutes are required to be kept.

Bylaws Amendments—see current Bylaws

Executive Board Meetings

- Minimum of at least three (3) Executive Board members in attendance is required for a quorum
- Email votes require 2/3 approval of the Executive Board
- Minutes are required to be kept to have a proper meeting
- Email vote needs to be included in next board meeting minutes
- Minutes are permanent records

General Membership

Please keep in mind that **Executive Board Members are Volunteer Parents.**

Membership

- Anyone that has a student at Paschal is allowed to be part of the Paschal PTC
- Paschal Staff are allowed to become members
- Members of the public are allowed to be members when he/she is approved by the General Membership at an official membership meeting.
- No membership dues are required

Vote

- Members may vote at general meetings held four times a year
- .One vote per member

Volunteers

- PTC is always in need of volunteers for a multitude of activities
- See School Office concerning Background Check requirements
- Beginning in 2011-2012, PTC started using Signup Genius

Inspection of records

- Board members can view records anytime
- Any member or School/District representative may request review of **All** PTC Information at a scheduled time.

Executive Board Members

How to become a member of the Executive Board

- Principal shall appoint parents that express interest
- Interest letters turned in to office
- Due date of letter is set by Principal, usually prior to last general meeting of the year.
- Executive Board will consist of 5-10 parents
- A faculty member will also serve in the position of secretary.
- Positions are voted on by the Executive Board
- Consult Principal concerning Chair and Treasurer positions

Principal/Campus

- We operate at Paschal at the discretion of the Principal/District; at any time the Principal can revoke our privileges on campus.
- Ensure that the Principal check-list has been accomplished and any additional requested information is given in a timely manner.
- Principal must give approval and/or seek coordination for activities that involve the campus building, staff, school schedule and students.
- Examples: campus improvements, property gifts to campus, fundraiser companies that are allowed on campus, time and dates of activities, rooms available for meetings, dates of General meetings.
- The campus is not required to accept any gift, so coordination is highly recommended to Ensure proper use of PTC funds.
- Consult the Principal concerning financial matters.
- Hold Principal's opinions and comments in the highest regard.

Responsibilities

- Executive Board members are entrusted with the responsibility of maintaining a legal non-profit organization.
 - Publication 557—Tax-Exempt Status for Your Organization
 - Publication 4221-PC Compliance Guide for 501 (c) (3) Public Charities
- All records are the property of the General membership
- Complete and turn in all REQUIRED documents to Federal, State, District, Campus, General Membership, and Public, plus inform other executive board members.
- All Executive Board Members are encouraged to be familiar and be able to reference when needed Bylaws, SCUCISD Guidelines and Paschal PTC Processes.
- Bylaws take precedence, as long as it does not conflict with federal and state regulations; other documents are to help implement the Bylaws.
- Individual board members will not and cannot work independently outside the board's knowledge and approval
- At every meeting will be asked for update on what they are doing, if unable to attend send summary of activity or status to another board member to present.
- Follow the processes contained in the Budget and Finance Committee section on all aspects of proper money handling and record keeping.
- "Board members are encouraged to regularly review the organization's financial statements and information returns and consider whether an independent auditor is appropriate." Reference Compliance Guide for 501 (c) (3) Public Charities page 32.

Reprimand, Suspension, or Removal of Executive Board member

- Failure to follow the established Processes or failure to submit information to the board could result in verbal or written reprimand. Flagrant repeated violations could result in the Executive Board members suspension and/or removal from their position and/or removable from the Executive Board.
- Anyone suspected of illegal activity will be turned over to the proper authorities.

Campus

- Will go over Paschal Processes to ensure that all items that are required or suggested are included and advise board when additional items are needed.
- Inform entire Executive Board when required/suggested documents are not submitted in the manner desired.
- Assist Executive Board so it can be proactive not reactive.
- Give dates of General Meetings to Executive Board.

Required Documents

All documents that are required to be completed by PTC and turned in to the Executive Board, General Membership, CPA, Campus, District, Local Government, State, Federal, and anywhere else shall be completed in a timely manner. Executive Board will be informed when form(s) or report(s) are completed and filed so each member can view as needed. An original or a copy is required to be maintained for PTC records.

Insurance—annually

- Insurance Company
 - Bene-Marc, Inc.
 - 6301 Southwest Blvd., Suite 101
 - Fort Worth, TX 76132
 - 1-800-247-1734
- Purchased through PTO Today
- Start date October, 2011
- See Confirmation of Coverage
- Types
 - D & O
 - Maintain Directors and Officers Insurance on all Executive Board Members
 - Protects Board from being held personally liable
 - General Liability
 - Crime—Employee Dishonesty
 - Excess Accident Medical
 - A comprehensive insurance is recommended
 - Ensure coverage continues with prompt payment

CAUTION

FAILURE TO FILE 990 FOR THREE (3) YEARS—AUTOMATIC REVOCATION OF TAX-EXEMPT STATUS

MUST FILE BUSINESS INCOME TAX FORM IF NOT TAX EXEMPT

IF STATE EXEMPTIONS ARE BASED ON FEDERAL EXEMPTION AND THE ORGANIZATION LOSES ITS 501 (C) (3) TAX EXEMPTION, YOU ARE REQUIRED TO REPORT THAT INFORMATION TO THE STATE. THIS WILL AFFECT YOUR TAX EXEMPT STATUS WITH THE STATE.

LOSS OF TAX EXEMPT STATUS WITH THE STATE THE ORGANIZATION MUST START FILING FRANCHISE TAX

IRS Non-profit Status—based on fiscal year—July 1 to June 30

• One Time Submittal

- SS-4 Application for Employer Identification Number—**completed one time** and maintained for the life of the PTC—October 23, 2003
- 501(c) (3) documentation-**completed one time** and maintained for the life of the PTC—March 26, 2004—stating that the Paschal PTC is a tax-exempt organization concerning the filing of federal income tax.
- Fiscal year: July 1 to June 30
- Required to file 990
- Copy of Bylaws was used as forming document. No signed original can be found as of 2/15/2012
- Application does have signature page stating the document that was mailed to IRS is forming document.

• Annual review and/or submittal

- **990**
 - Fiscal year July 1 to June 30
 - Due November 15th
 - Review new rules yearly in January to assist new board
 - Yearly file --Form 990, 990 EZ, or 990N
 - Refer to www.irs.gov for current information to determine which is required to be filed
 - Penalties for late filings or filing incomplete forms
 - Three years of not filing will results in an **AUTOMATIC REVOCATION** of recognized tax-exempt non-profit status. See www.irs.gov for rules for reinstatement.
 - Guidestar—monitors federal tax exempt organizations
 - Makes available the last three 990's
 - Free to public, see IRS regulations concerning fees allowed for copying and mailing
 - Significant changes bylaws need to be sent with 990
- **990 T**
 - Check yearly if required to file—unrelated to non-profit income
 - Excluded Trade or Business Activities
 - Volunteer workforce
 - Convenience of members
 - Reference Publication 598 (Rev March 2010) page 7
- **1099—see budget finance section and IRS website**
- **W-9—see budget finance section and IRS website**

IRS Exempt Organizations (EO)

- Subscribe to the EO Update, an electronic newsletter with information for tax-exempt organizations and tax practitioners who represent them.
 - Send to current PTC email address
 - Webinars are posted on the IRS Video Portal H www.irsvideos.gov
 - Web based training module & mini-courses www.stayexempt.org
 - EO customer service (877) 829-2550
 - Significant changes to bylaws need to be submitted to EO—could affect non-profit status
 - EO filing does not replace requirement to file with 990.
- ### • IRS VERIFY yearly tax-deductible contributions status
- Go to www.irs.gov
 - Charities & Non-Profits
 - Exempt Organizations Select Check
 - Click search
 - Follow website direction

Secretary of State

- **Unincorporated non-profit association**
 - Unincorporated non-profit are not required to file with the Secretary of State
 - May register with SOS
 - Not aware of any filings requirements as of 2011.
- **Incorporated non-profit**
 - Articles of Incorporation filed with the state to form a non-profit corporation
 - Does not determine tax-exempt status
 - Possible filing requirements
- **Paschal PTC Incorporation status as of 2/15/2012**
 - Paschal is unincorporated non-profit
 - Does not affect ability to be tax exempt
 - Change to incorporation after tax exempt status has been approved could result in refiling tax exempt applications—see state and federal guidelines

Comptroller of Public Accounts

- **Yearly—verify/review state status www.window.state.tx.us**
 - **Certificate of Account Status**
 - Click on Obtain a certificate of Account Status (center)
 - Click on Franchise Account Status
 - Enter Tax ID, Entity Name, or File Number and search
 - Click on appropriate entity
 - If anything besides In Good Standing-Exempt Entity must find out what needs correcting and correct it.
 - **Exemption Status with state**
 - Go to www.window.state.tx.us
 - Texas Taxes (top)
 - Exempt Organizations (left side under Filing and Paying)
 - Search Tax-Exempt Entities (left side under Resources)
 - Enter Taxpayer Number, Name, city, County, or taxpayer number—depending on who you and how many you want to see.
 - This is available if there is any exemption with state
 - If no record is found it should be filing Franchise Tax
 - **Sales Permit**
 - Exemption status letter –click permit
 - Input one of the search criteria—locate entity
 - Click on entity
 - It will show begin date and current status-active or inactive
 - If nothing appears most likely no permit was issued
 - Continually monitor sales to determine what is and is not taxable.
 - Filing is required whether or not payment is due.
 - Interval set by state: Monthly, quarterly, or yearly
- **Franchise**
 - If not tax-exempt must file Franchise Tax with state.
 - 2008 new regulations require filing for Franchise Exemption
 - Franchise tax exempt as of 01-01-2008 (backdated from phone request on 3/20/2012)
- **Purchases**
 - Tax-exempt status based on federal 501 (c) (3)—based on information as 2/15/2012
 - Effective date December 1, 2003
 - Allows PTC to purchase items for use of the non-profit, not for resale

- Does not extend to hotel occupancy tax.
- Non-profits can make purchases without paying taxes on the items that are taxable
- Can also purchase items tax free for resale
- **State sales taxes—based on calendar year—January 1 to December 31**
 - Permit
 - Sales tax permit-**completed on time** and maintained for the duration of the PTC
 - Permit is required to be posted in the place of business.
 - Address should match school address
 - Payment
 - Determine how often sales tax forms and payments are due: monthly, quarterly, or yearly
 - As of 8/1/2018, sales taxes paid yearly
 - \$50 penalty is due in addition to any other penalties due for failure to file on time, whether or not you owe tax.
 - Order forms
 - Non-profits still have to pay taxes on most of the items it sells to the public (members)—the public is not a non-profit so that is **why** tax is included or added to the sale price.
 - Must inform buyers that tax is included in the sales price or is being added to the sales price, if applicable.
 - Taxable items
 - Reference Sales and Use Tax Bulletin, Texas Comptroller of Public Accounts
 - Recommend watching State Webinar on this issue
 - Some items are already tax-exempt, such as most food items.
 - Two one day tax free days are allowed per **CALENDAR** year, if it qualifies.
 - The rest of items sold are taxable.
 - Need to work closely with prior year to determine what the previous board sold and its taxable status.
 - Can pre-pay the tax on t-shirts projected sell prices for the entire order or keep track quarterly.

District/Campus—Contact person District Finance/school Secretary

- New Board Information and Positions—emailed by PTC Secretary
- Reconciled Bank Statements--monthly
- GASB Statement No. 39/Financial report twice a year, period ending August 31 and December 31. As of 2011-2012 not required by the District
- Gifts/Bequests—filled out anytime something is giving to campus—money or real property
- Audit Committees audit and finds
- Inventory lists, Physical and Financial
- Large community fundraiser—one per fiscal year
 - Fundraiser start form—Districts Guidelines Appendix B
 - Fundraiser Finalization Report
- District’s Booster and Parent Teacher Club Guidelines are “suggested” ways of fulfilling required information that needs to be completed or maintain by an organization. The Guidelines do not cover all areas that might be required by a 501 (c) (3) non-profit organizations.

PTC Records—are the property of the general membership

- Maintain Audit Book, see Audit Processes
- Maintain Checkbook Binder, see Checkbook Binder
- Physical Property Inventory
- Financial Inventory

- All Financial records as required
- Any record submitted to an Individual, Company, CPA, Campus, District, State, and Federal will have at least a copy maintained of it.

CPA

- If used verify what the CPA does for the PTC
- Make sure records are maintain throughout the year to complete the CPA requirements when the CPA needs them to Ensure all is filed on time
- See current CPA checklist

Public

- Exemption application--1023, any supporting documents, and your exemption letter are required to be made available for public inspection.
- Three years of 990 (EZ) (N) are to be made available for inspection, except for Schedule B
- Reference www.irs.gov for complete details, concerning web availability, allowable fees for copies and postage, time requirements
- Reference www.irs.gov for penalties that can be imposed for failure to provide requested documents
- Guidestar— www2.guidestar.org -- allows viewing, printing, and copying of 501 (c) (3) 990's with schedules. It also shows what organizations that have been revoked.

Acting Chairperson

Appointed by current Board and approved by the Principal. Preferably, position to be filled by existing Chairperson, Co-chair, or a Board Member interested in becoming Chairperson for the following school year.

Acting Chairperson will serve until the New Board votes on Chairperson's position.

Purpose of Position

- Schedule New Board meeting with school Principal and New Board Members
 - In May after the new board has been announced
- Verify with office that you have the current copy of Bylaws, District Guidelines, and Paschal Processes
 - Make enough copies for each member of the new board and place in continuity binder
 - Ensure all board members review position descriptions and other information
- Create a contact information sheet for all board members
- Provide a list of all Executive Board Meetings and General Meetings for the school year
- Preside over 1st meeting until Chairperson is elected
- Reference Paschal Processes for information concerning May-- First Executive Board Meeting

During 1st Board Meeting

- Takes place in May after new Executive Board has been announced
- Principal usually attends this board meeting
- Go over briefly the description of the positions
- Call for candidates for Chairperson and vote on that position, if more than one member wants position take an anonymous vote—any type of small slips of paper can be used
- Returning board members have priority of position selections over new incoming board members
- Acting Chair can assist new Chairperson
- Repeat process until all needed positions are filled.
- Members can hold multiple positions and can serve on multiple committees
- Exception: No member of the Budget and Finance Committee can serve on the Audit committee
 - Budget and Finance Committee members are those who are check signers

- Set up possible dates for first meeting before the Back to School breakfast for training and discussion of start-up activities.
- Refer to Chairperson’s Processes and May --First Executive Board Meeting

Summer Board Meeting

- Takes place prior to the staff Back to School Breakfast
 - Arrange it at a location off campus
- Coordinate a day & time to meet with board members to discuss plans for the start of the school year
- Plan Staff Back to School Breakfast
- Discuss plans for Meet the Teacher
- Start planning the Fundraiser
- Distribute Continuity Binders for each board member and have each member sign Booster/Parent Organization Guidelines Receipt
 - Current copy of Bylaws, District Guidelines, and Paschal Processes
 - District Calendar
 - Staff Roster
 - Classroom Layout
 - Dates for General Meetings and Executive Board Meetings for the year
 - Executive Board Roster
 - Budget for the school year
 - School schedule
 - Tax Exempt letters and certification
 - Expenditure Request Form

Chairperson

Responsibilities

- Coordinate all activities with principal
- Select a non-signing, preferably an Audit Committee Board Member to reconcile bank statements in addition to the Budget and Finance Committee doing one.
- Try to resolve problems with Campus, Board members and/ or general membership
- Serve in any position that is unfilled until which time a replacement can be voted upon.
- Understand and ensure that all areas of PTC business are being completed by other Board Members— address situations that need additional assistance and inform Board.

Bylaws and Paschal Processes

- Bylaws are to be followed and take precedence over all other documents as long as it does not conflict with IRS and State requirements.
- Be familiar and able to reference Bylaws and Processes in all areas, and verify that it is being followed.
- Review with Board and Principal the Bylaws and Processes annually.
- Make sure all board members have copies of Bylaws and Processes and District Guidelines.

Committees

- Serve on the Budget and Finance Committee
- Preside over the Social Committee, if another Board Member is not available
- Establish committees as needed
- Appoint Audit Committee, at least, two weeks prior to September 1st
- Before school starts give school Secretary list of the members who are serving on the Budget and Finance Committee and the Audit Committee

Records

- Verify records are being kept on campus in an organized manner
- Verify that information that school district and campus needs or requests has been provided in a timely manner.
- Refer to SCUCISD Guidelines Appendix C Reporting Requirements Checklist

Meetings

- Establish dates of the monthly meetings at the beginning of the year based on school calendar, activities, general meetings, and availability of Board members.
- Coordinate dates, times and location with school Secretary, update as needed
- Preside at all meetings
- Refer to Monthly Meeting Framework for upcoming events
- If Secretary is not present make sure someone is taking minutes to be given to Office and Board

Co-Chairperson

Recommend that a Co-Chairperson always be selected.

Responsibilities

- Should work closely with Chairperson
- Acts as the chairperson representative in his/her absence
- Familiar with all chairperson duties and responsibilities
- Can serve in other areas

Secretary

Faculty member

- Will take the minutes at Executive meetings and General meetings
- Indicate Executive Board Meeting Minutes or General Meeting Minutes
- Will submit them to campus Secretary and to all Board members
- When Secretary is not available another board member is required to take minutes

Treasurer

Responsibilities

- Will preside over the Budget and Finance Committee
- Make sure all federal and state annual required documents are completed
- Follow proper handling of all monies and records according to the Federal, State, and local governments, PTC Bylaws, SCUCISD requirements and Norma J Paschal PTC Processes
- Shall ensure other activity Coordinators receive information that they deem necessary to complete their responsibilities
- Will update/inform Executive Board of all dealings with CPA, Federal, District, State, and any other agency in a timely manner—preferably in writing

- Recommend reading PTO Today's Treasurer's Toolkit
- Follow and ensure money handlers apply firm financial controls and best accounting practices.
- Be available to make necessary deposits and sign checks when needed

Budget and Finance Committee

Financial records will be kept by Tax fiscal year--July 1 to June 30

Before starting a new year—new checkbook register starting balance should match June's ending bank balance minus any outstanding checks.

Chairperson--Treasurer

- Resolve any discrepancies that occur
- Verify that any documentation needed for Executive Board meetings are available
- Monthly, budget should be changed from proposed to actual numbers to get a clearer picture of the bottom line. Any member of the Budget and Finance can do this.
- Financial statement based on the budget shall be presented at each Executive Board meeting and at every General meeting.
- Provide school secretary with copies of each monthly statement after reconciliation
- Provide school secretary with updates on the PTC budget in August and late December or early January

Members

- Chairperson, Treasurer, and at least one other Board member, a fourth is recommended for high volume organizations, all will be able to sign and/or make deposits.
- No member of the Treasurer Committee is authorized to be on the Audit Committee.
- Members should know and follow required Budget processes and Audit processes and assist Treasurer in the completion of items listed in the Treasurer section.
- Compare annually Audit Processes and Budget and Finance Processes for agreement.
- Each member of this committee has the responsibility to bring up to the Executive Board any conflict in Bylaws, SCUCISD Guidelines and Paschal PTC Processes then discuss with the Principal.

PTO Finance Manager

- Started using in February 2012
- Recommend continuation
- Information is held in the cloud
- Budget and Finance listed as Treasurers and is able to add/modify information
- All other Board members, Principal and School Secretary have access—able to view and print financial information.

CPA—if used—must understand it works for the Board not an individual

- Obtain a contract stating scope of work going to be completed by CPA
- CPA can only input the data that the PTC provides
- Know what information CPA needs and supply it at the end of each fiscal year
- New Treasurer will have to make sure that a copy of the June and July bank statement is added to the information needed to complete a 990.
- CPA will be given contact information of the entire board yearly
- Ensure CPA addresses entire board with questions or problems

PTC/Booster Status Report

- Completed prior to audit

- By a Budget and Finance Member
- Verified by Audit Committee

Federal Tax Information—reference IRS web site

- Annually obtain and review 501 (c) (3) tax filing requirements from www.irs.gov
- Read Compliance Guide for 501 (c) (3) Public Charities

990

- Completion of 990 or 990 EZ or 990N postcard—gross income determines which form
- File Fiscal year-July 1 to June 30
- Tax information will be ready at the end of each school year and submitted to CPA, if used, or to next board for it to complete
- Reminder any documents turned over to the next board or to the CPA must retain a copy for current fiscal years records.
- The 990 is due to IRS by November 15th.
- Failure to submit a 990 will be penalized financially and/or the PTC could **lose its tax-exempt status**
- Two extensions are obtainable but should not be required if proper record keeping is maintained, reference IRS.gov for exact dates and exact form to file to obtain an extension.
- Mail certified/register mail

990 T

- Exempt Organization Business Income Tax Return – an organization that has \$1,000 or more gross income from UBI (unrelated business income)
- Reference Publication 598, Tax on Unrelated Business Income of Exempt Organizations
- Excluded Trade or Business Activities, page 7, Pub 598: “Volunteer workforce. Any trade or business in which substantially all the work is performed for the organization without compensation is not an unrelated trade or business.”

Donations to the PTC

- Donors need to reference IRS guidelines to determine deductibility at www.irs.gov
- As of 2/15/2012, Norma J Paschal is classified by the IRS as a Public Charity.
- Written acknowledgements required—See IRS Substantiation Rules at www.irs.gov
 - All donations of \$250 or more, cash or non-cash contribution, need to have a letter or email sent to donor by the recipient public charity.
 - Name of the public charity
 - Date
 - Amount of any cash
 - Description of any non-cash contributions
 - Indicate whether any goods or services were provided in return for the contribution
 - If any goods or services were provided, provide description and good faith estimate of the value of such goods or services.
 - “Written disclosure must be given to a donor who makes a payment in excess of \$75 partly as a contribution and partly for goods and services provided by the organization. See Publication 1771” Reference Applying for 501 (c) (3) Tax-Exempt Status

Federal 1099

- 1099 – IRS guidelines require that all payments for services in excess of \$600.00 made to an individual be reported on an annual basis

W-9

- A W-9 form is a form where you get information on the tax status of a vendor. The district is required to have one from anyone they do business due to the fact that if they are (currently) required to send 1099s to the IRS and the vendors on all amounts paid to an individual/sole proprietor, partnerships, etc. except corporations. Over \$600.

Texas Comptroller --verification and review annually—verify State Comptroller web site

- Non-profit, franchise tax-exempt, status has been filed with the state and has been approved—see approval letter. (reference Required Documents)
- This allows the organization not to have to pay Franchise Taxes and to buy items it needs for the PTC and school tax-free from businesses.

Sales Tax Permit for the state of Texas—Payment interval set by state—verify

- As of 2018, taxes are paid yearly. Sales tax form must be completed as required even if **no** taxes are due
- Penalties occur just for **not** filing the form, for late forms and interest is added.
- Forms can be filed online.
- Sales taxes are paid based on calendar year January 1 to December 31
- Must keep accurate records and information readily available for next board
- Two tax free days based on calendar year—January thru December

Two one day (24 hours) tax-free days

- Reference Sales and Use Tax Bulletin, Texas Comptroller of Public Accounts
- Pay taxes on sales that are not tax-exempt, only
- Verify which two one-day fundraisers are tax exempt and follow tax exempt guidelines, must reference Sales and Use Tax Bulletin and/or call Texas Comptroller's 800 toll-free number for assistance.
- Determine what is and is not a taxable fundraiser
- Choose tax free days based on eligibility and which two has the highest gross dollar amount
- Two allowed per calendar year

Fundraiser companies

- Verify company pays applicable taxes
- See state nonprofit webinar concerning fundraiser companies and sales tax
- Do not count as one of the tax free days

Sources of Income/Funds—see Appendix Sources of Income for Paschal PTC

- Each Activity Coordinator are responsible for completing their required Activity report
- Activity reports will be needed to assist in completion of this document
- Receipt records and deposit information will also be used in the its completion

How to figure sales tax

- Reference State Comptroller web site concerning nontaxable items and two tax-free days
- If tax is included in purchase price
 - Price divide by 1 plus sales tax $[10/(1 + 0.0825)=9.24]$
 - Multiple result by sales tax –this equals tax due $[9.24 \times .0825=0.076]$

- Need to know total sales for filing period set by state
- Total sales amounts without tax included for the same period

Order Forms

- Any sales forms must have one of the following.
 - A statement that says: Taxes are included in sales price, if applicable
 - Or must have a place for total amount of sales, tax rate calculation and then a spot for total amount due.

Online Checking Account

- Will maintain password for online banking
- Will inform Budget and Finance Committee of new password as soon as it is changed
- Change bank account password yearly, or sooner, if a Committee member is no longer on the committee.

Money tracking and Budget program

- Recommend purchasing for new Treasurer or Budget **and** Finance Committee member to use at home
- Will enter deposits and withdrawals in appropriate categories agreed upon by Executive Board
- Monthly reports required if Board members can't view online.
- As of February 2012, PTO Finance Manager used—viewable online.

Running Balance Sheet—should be updated monthly—PTO Finance Manager is used to complete the following:

- Include starting balance of that fiscal year
- Subtotal Expenditures with details
- Deposits need to be also broken down by calendar year with subtotals
- Within that year each activity needs to be broken down by activity—indicate tax free or taxable
- Deposit additional requirement is needed to accomplish paying state sales taxes
- These numbers are needed at the end of each fiscal year to complete the 990
- Add both Deposits need to be added to starting balance
- Expenditures need to be subtracted from that total
- This should give you the ending balance and should match ending balance of bank statement with exception of outstanding checks or deposits

Budget

- Update last year's budget
- Extra funds include in Miscellaneous or extra carry-over
- Present recommended budget to the Executive Board
- Modify as needed.
- Must be passed by a 2/3 vote of the Executive Board
- Consult Principal about budget
- Any concerns, take back to board with recommendations and vote again
- Vote on approved budget at **FIRST** General membership meeting, must have a minimum of 72 hours notice. Post on bulletin board and web site.
- Activity coordinators need to stay on or under budget with prior approval of Executive Board, if not followed it could possible result in lack of reimbursement.

Non-Budgeted Monies

- Committee shall consider appropriate ways of allocating non-budgeted items
- Any amount over \$ 500 has to be approved by the General Membership
- Anything under \$500 with the approval of the Executive Board and after consulting the Principal can be committed but then shall be included in the financial report presented at the next regularly scheduled meeting of the Norma J. Paschal PTC
- State Sales Tax payments must be paid no matter the amount!

Amount allowed to be carried over from year to year

- No minimum required, but read Bylaw's section concerning dissolution.
- Can set aside money for upcoming big projects if money has been set aside and that project is no longer needed money can be used for other purposes
- If new board, after consulting Principal, approves to no longer fund that project it may do so.
- Remember to carry enough money over to complete budget in the fall and for unexpected expenses.
- Plus minimum start-up amount for the new budget year.

Return Check Procedures

- Notify Board of a return check
- Coordinator of activity will need to know this information
- Alternative forms of payment may be used instead of a check payment to replace check amount and to pay state allowed fees and any bank fees assessed on the PTC bank account.
- When paying by check you authorize checks returned unpaid to have the amount of check, the bank fee and/or state allowed fees to be recovered electronically or by draft.

Bank Statements

- Bank statements will be mailed to Paschal campus and only opened by a member of the Audit Committee
- Budget and Finance can obtain a copy online of the bank statement or request Audit Committee to make a copy and put in office for them to pick-up.
- Will be reconciled monthly by a member of the Budget and Finance Committee and it will also be reconciled by a member of the Audit Committee
- Spot of reconciliation should be indicated on the check register so both committees use the same figures.
- Discrepancies will be investigated and corrected with proper documentation
- Should balance to zero.
- Refer to SCUCISD Guidelines Appendix A Suggested Audit Program: Bank Reconciliations
- Once the two match a copy will be given to the school Secretary
- Reconciled bank statements are filed by Tax year—July 1 to June 30—in the Audit book

PTC Check Requirements

- Checks are required to say to: **Two Signatures are Required**
- Two signature lines are required
- Order only checks with carbons and only 150 at a time.

How to Add/Remove signers from account

- Bank will assist you in this process—start processes once you know who the signers will be for the incoming Executive Board.
- Recommend completing removal paperwork at the same time adding them to the checking account but do not date it.
- Name of person that is being removed, copy of their ID and will need to sign form filled out by the Bank

- A letter signed by Chairman or school principal with the names of person being added, their social security number, address, and phone number.
- Having a student at Paschal Elementary allows them to be members of RBFCU
- Must sign and initial where bank indicates
- Turn in completed package after the last check is cleared and before first check needs to be signed, normally at the end of July and at the beginning of August.
- You can have up to six signers at RBFCU.

Checkbook Register

- Check register needs to be kept by fiscal year for IRS 990
- Every fiscal year a new register will be used
- Will be reconciled monthly, the cut-off will be the last day of each month. This will correspond with PTO Finance Manager.
- Indicate on register the point of the last audit was completed, cut-off should be the last day of the month prior to audit.
- Then the check register can continued to be used as long as it is during the same fiscal year.
- After a change of a member on the Budget and Finance Committee reconciliation must be completed.

Active Checks and check stock need to be kept in a secure location.

- Checkbook remains on campus, when not in use by two signers
- Return same day or by the next school day and secured properly
- Follow Reimbursements and Deposit Processes
- Checks will be listed in check order on the register
- Any two of the check signers can sign
- **Check and carbon MUST be together for signatures**
- **NEITHER signature will occur until amount is filed out**
- NO disbursement, payments, e-checks, withdrawals, , or direct cash withdrawals will occur without TWO signers being present and agreeing to payment then it must have proper documentation, Expenditure Request and signatures.
- Online direct payments from account and bank fees can be paid by one signer as long as it is approved by board—example sales tax payment or bank fee for checks.
- **NO cash** shall be taken out of the bank account for any reason!
- If cash is needed, use a check and an Expenditure Request

Check carbons need to be kept in a secure location

- Carbons need to be kept in order and kept for a minimum of seven years
- Carbons are part of the Financial Inventory and part of the Audit

Contracts & Services Approval Request

- Must have a completed and signed Contract & Services Request form to sign or obligate the Paschal PTC to any service or contract—fill out exact amount if known or the maximum allowed amount.
- An Expenditure Request must also be filed out if any funds will be due.
- If a deposit is needed first fill out that amount and then fill out another form for the remaining—it should not go over total allowed amount.
- Contract & Services Request requires a 2/3 yes vote of the Executive Board

Expenditure Request—Needed for both Reimbursements and Disbursements

- Budget Items
- Refer to PTO Finance Manager prior to expenditures to ensure monies are available.

- Non-Budgeted expenditures under \$500 need to be approved by board, then consult the Principal before expenditure
- It must be added to the Financial Statement before next General meeting and inform the General Membership.
- Sales Tax payment is only exception and is E-filed.

Tax-exempt forms

- As much as possible tax-exemption forms will be used
- Every member of the Board can obtain a copy of the State letter with tax payer ID number
- Also obtain tax-exempt forms and use when necessary
- Update list and each business requirements to claim tax-exemption
- Forms will remain on campus while not in use with current check register binder

Voided Checks

- Cut out signature area of voided check
- Voided checks need to be attached to copy paper.
- File in check order in the Audit Book.

Reimbursements

- Timely notification shall be given to Budget and Finance Committee so two signers can issue a check
- Shall not disburse money that has not been approved in the budget or approved at a meeting, email or text.
- Must be accompanied by a receipt(s) that is attached to a copy of it, invoice, or purchase order that was paid by the member
- If a copy is wanted by the requester then they need to make a copy for themselves prior to requesting reimbursement
- Attach receipt(s) copy will be given to the check signers to be attached to Expenditure Request,
- Check signers will fill out right top corner with check number, date, and two signers' Initials.
- Complete check register and then file in check order in Audit book section Disbursements

Disbursements—to a company, business, or government agency

- A Contract or Services Request should have been approved by Board; original should have been filed under Contract or Services already verify.
- Required to have an approved Expenditure Request form also.
- Same procedures as Reimbursements

Refunds

- Coordinator needs to use and expenditure request form.
- Attach document stating reason for the refund
- Overpayment can be paid no matter how small
- Other refunds need to be sent through Board for approval.

Money not processed

- Try to have money picked-up daily by Coordinator of activity, if not available another Executive Board member
- If need be, money should be placed in the safe in the PTC office
- All monies from events should be logged and deposited as soon as possible

Change—Petty Cash

- Request should be made in a timely manner before an activity
- Use an Expenditure Form to obtain Change—Petty Cash
- Two counters should count change/start up cash prior to event, especially if it is personal money and it needs two counters to return that amount back to person to whom it belongs.
- If it is from the PTC account indicate amount so it can be referenced back to expenditure request.
- If change is needed on an ongoing basis then it can be signed out for the year and returned at the end if the board approves.
- Board Members are responsible for return of the exact amount back to PTC account after the activity or by the end of the year if signed out for the year

Donations

- Complete Receipt Form
- Under Activity write Donation
- Make sure it is deposited separate from other deposits
- Separate Donations from Fundraiser monies deposit/record separately—required so that Fundraiser Coordinator can complete their Finalization of Fundraiser form.
- Refer to irs.gov for rules concerning deductible status of donations

Acceptable Check Policy

- Checks need to be made out to Paschal PTC, Norma J Paschal Elementary, Paschal Elementary, Paschal Elementary PTC, & PTC
- Written line of check is the amount that must be correct—doesn't matter what is in the box!
- Helpful to have student's name in memo line.
- Need name, address, and phone number

Receipt Form

- All money taken will have a receipt record no matter how small
- If one check is written for multiple items, then notate on the receipt record the different areas and the amounts of each.
- The depositor must be able to denote the different areas of revenues.
- Counters will use bottom section of receipt form to indicate amounts of checks, currency and coins.
- If multiple receipt forms were used, indicate on top sheet total of all sheets—required to match deposit.
- Activity Coordinator needs to make copy of form for their selves so they can keep track of their fundraiser and be able to give reports at board meetings and possibly if need at the General membership meetings. The original goes to Budget and Finance Committee member for deposit.
- If copier at school is not available, make arrangements for Activity Coordinator to take with them to make copy next day or for depositor to take and make a copy next day.

Deposits—as soon as possible

- Depositor will sign Receipt Form after verifying that count is correct
- Checks should be completed correctly, bank will cash check for the amount on the written line
- Checks need to be stamped deposit only
- Deposit into checking account
- Deposits must show total plus have each activities amount separated—see check register and PTO Finance Manager
- Multiple receipts sheets for the same activity can be deposited at one time, attach deposit slip to all corresponding sheets—**sheet totals should add up to deposit.**

- Enter deposits, with categories, on Check Register in order as soon as possible
- Depositor shall attach deposit slip to corresponding receipt form and put in Audit Book, as soon as possible, in order of deposits
- Randolph Brooks Credit Union will sometimes clear its own checks during the deposit process.

Inventory

- Original records should be kept on campus.
- Copies can be made for home use, needed to be shredded when no longer needed
- All records should be kept in an organized manner and available for review at all times.
- Financial records will kept in the T-shirt closet filing cabinet and current binders may be kept on shelves for easy filing.
- Key to filing cabinet will be maintained with receptionist and can be signed out when needed.
- Keep most financial records for 7 years.
- Some records need to be kept for the **duration** of the PTC such as SS-4, Federal Exemption number and State exemption letter and Sale tax permit plus annually financial reports (verify with IRS web site
- Verify that it is being maintain as specified by the agreed upon processes.
- Verify that information that school district and campus needs has been provided in a timely manner

Audit Committee

Financial records will be kept by Tax year--July 1 to June 30
Texas Sales Tax is figured on Calendar year—January 1 to December 31

Members

- Audit team preferably one previous board member and new board member plus a third board member, if available
- Board members that have not deposited money or signed checks
- Understand Audit Guidelines
- Will need Audit Checklist
- Know where financial information is located
- Be familiar with Treasurer Guidelines
- Review both at beginning of school year for any possible conflicts
- Give recommendations to board after audit for improvements
- Recommend reading PTO Today's Treasurer's Toolkit

Following Appendix A—Suggested Audit Program

- Located in the District Guidelines
- Also attached to Paschal PTC Processes to Ensure everyone know what needs to be done.

Bank Statement Reconciliations

- Check signers are **NOT ALLOWED** to open bank correspondence—Insurance requirement
- Inform Board of any return checks, fees, change of password, or etc.
- Inform Board/Activity Coordinator if check was returned for their activity
- Will perform a reconciliation on the bank statement monthly; it should match the one completed by the Budget and Finance Committee exactly
- Budget and Finance Committee should research all problems.
- Use last entry of the month as the point of reconciliation.
- Notify Board if Audit committee sees a problem in how items are being entered on the register, to Ensure problems are corrected quickly.

Fundraiser Audit

- Appendix B SCUCISD Request form for Booster Clubs/PTC Organizations
- Signed Contract and Services Request completed
- Company contract
- Fundraiser Receipt Record—in Audit book under deposits
- Finalization of Fundraiser Report-copy
- Contract-copy
- Deposits and payments should match.
- Print Fundraiser category in PTO Finance Manager should match deposits

Audit Time Frame

- If last meeting is in May then set cut-off March 31
- If last meeting is in April then set cut-off Last day in February
- Budget and Finance committee has the first two weeks to get last minute expenditures and deposits logged and March's bank statement reconciled.
- During this time the Audit Committee should have also reconciled last bank statement.
- Audit committee should have already set –up a date to accomplish the audit making sure they have enough time to locate any problems before the general membership meeting.
- Budget and Finance Committee representative should be available to answer and find information the Audit committee needs.

Audit—see Audit Checklist

- Typed check register/PTO Finance Manager should match **exactly** to the bank statement minus outstanding checks before it is turned over to the audit committee.
- Since both committees completed reconciliations after the last month, the register, the typed register and bank statements should exactly matched except for outstanding checks
- Indicate on check register when audit was formed.
- Put a divider to separate already audited deposits and already audited expenditures to facilitate ease of finalization audit.
- Make enough copies of register for each Audit member
- One member can verify deposits forms have supporting receipt records that correspond and that also match register
- Another member can verify that the checks are in number order with NO checks missing and corresponding reimbursements forms are attached to each
- If there is a third, they can do financial inventory.
- Audit needs to be completed in the month **PRIOR** to the last General PTC meeting.
- Resolve and denote findings
- Submit findings to Executive Board and to School Secretary
- Refer to SCUCISD Appendix A Suggested Audit Program for additional suggestions
- **NO** cash withdrawals are allowed for any reason
- Additional audits can be called if needed
- Refer to Running Balance Sheet make sure it is done according to Federal and State Requirements

Audit Book

- Will be kept together by Audit year and in date order.
- Working Audit Book(s) and last year's Audit Book will be kept in binder for quick reference
- Past Audit Book information will be kept together by year for a minimum of 7 years
- Audit Book sections: disbursements, deposits, inventory of checks and carbons, contracts, Audit findings, Fundraiser Approval form, Finalization Report, and contract; copies of all financial forms turned into campus, Budget, and etc. May require two binders.

- At the time of Audit, add completed check register and reconciled bank statements for that audit, register and reconciled bank statements will be kept in Checkbook Binder when in use during the year

Financial Inventory—See Audit Checklist

- Verify that PTC Information binder is up to date
- Make sure financial records are being kept on campus
- Kept by Audit year a minimum of seven
- Financial Inventory will be checked by incoming board and outgoing board
- See Audit Check List for items and required length of maintaining each item

Texas Sales Tax

- Verify any taxable sales refer from January 1st to Audit has been recorded and ready to give to new board
- Refer to Sales and Use Tax Bulletin June 2009
- Refer to Fund Raisers Information Appendix

Finalization Audit

- Verify that checkbook is reconciled, as of May 1 to May 31, bank statement and all is in order
- Budget and Finance Committee should have a fiscal year financial report completed
- All items for the 990 for this year should be completed and ready to either turn over to the CPA or ready to get 990 completed at the beginning of the next board year except for the June 01 to June 30 bank statement which will be added in July.
- Taxable sales report should be done to give to new board—contains: all deposits broken down by category/activity from January to current deposits, dates of deposits, and whether or not this activity was taxable and whether or not it falls under the one of the tax free day.
- Complete Physical inventory as close to end of school as possible
- T-shirts should be adjusted by any sales that occur after inventory

Physical Property Inventory

- Physical Property will be checked by incoming board and outgoing board
- Any additions throughout the year, add to inventory list
- Any deletions of items, document removal with date, reason, and signature(s)
- Disposable items: plates, cups, napkins, and etc doesn't need to have an accurate count
- See Inventory sheet for items listed

New Fiscal Year Audit

- Change in Budget and Finance Committee member might request a bigger audit if after their review they deem it necessary.
- Reconcile June 1 to 30 Bank Statement prior to the first check being written—match exactly to the typed register
- Verify check stock and carbons are all present
- Do physical inventory—verifying last inventory was correct

Fundraising Committees

All fundraiser Coordinators

Reference Appendix Fundraiser Information—Current and Previous Years

- Any activity that deals with money, even if no profit is made, must determine its taxable status.
- Please refer to the Fund Raiser Information Appendix and Sales and Use Tax Bulletin 2009.
- Review all Budget and Finance/Audit Committee sections to be able to follow proper money handling requirements.
- Coordinator needs to know what reports are required for their fundraiser.
- On all possible taxable items must include the statement, tax included if applicable.

Fundraiser Coordinator—at this time one per year according to district

- Coordinate and train volunteers, especially concerning proper handling of money
 - For best practices, only Executive Board members should handle money
- Schedule with Budget and Finance Committee for frequent daily deposits
- Understand Budget and Finance and Audit Processes, especially concerning Fundraiser audit
- Verify Appendix B has been submitted to school Secretary, should occur after fundraising company has been selected in the spring each year, verify
- Finalization Report is turned in at completion of fundraiser
- Coordinate between fundraiser company and school
 - Obtain approval for fundraiser and plans/goals/objectives with principal
- Plan from beginning to end all details and activities surrounding the fundraiser
- Ensure all dates are on the school calendar and arranged with administration
- If not using a company that provides incentives, coordinate the incentive levels and prizes and obtain board approval
- Obtain contract/receipts for goods and services
- Resolve any issues that arise
- Obtain sponsors and solicit the help of board members to collect outside donations
- Ensure all organizations/businesses receive proper recognition through advertising
 - Banner, PTC Facebook Page, Student Pledge Pages, Newsletter
- Create, copy, distribute all promotional materials for the fundraiser
- Create fundraiser event for the end of the fundraising period
- Communicate with principal and secretary daily updates regarding amount raised and levels of incentives achieved school-wide
- Communicate with staff the purpose of the fundraiser and staff expectations
- Donations: Complete a general Receipt record and indicate it was a donation and deposited separately
- When a disbursement is required, provide Expenditure Request Form, original receipt, and copy of receipt to Budget and Finance Committee so verification and check can be issued
- Refer to “How To” for current fundraiser information, if available
- If new Fundraiser Company, start a new “How To” for that company
- Can process forms that are not complete or have a problem once a Fundraiser Problem Form has been completed
- Fundraiser Coordinator is also responsible for the following activities throughout the year if approved by administration:
 - Christmas Shop—Coordinating with holiday shop company, setting up dates with administration in advance, securing a location for the holiday shop, organization and advertisement of the shop as well as seeing the shop through beginning to end
 - As of 2018 we are partnered with Penguin Patch
 - Valentine’s Day Flowers—Setup, organization, and operation of sales
 - Mother’s Day Cakes—Organization, advertising, and operation of program

Donations

- Any donations must be deposited on a separate General Receipt Record
- Can request donations at events with Principal's agreement
- Can be tax deductible—refer to IRS guidelines concerning donating to non-profit.

Benefit Nights Coordinator

- Partner with local restaurants to host Spirit Nights for our school.
 - The restaurant then donates a percentage of the evening sales to the PTC.
- Schedule the events—approximately 3-4 each month
 - No scheduled events after the first week of December
- Fill out contracts/applications for each restaurant
- Notify administration of scheduled dates
- Create fliers and distribute schoolwide
 - Send fliers to Media Coordinator to advertise/promote on PTC Facebook page and newsletter
- Place reminder signs out along car drop off/pick up line the morning of event and take down that evening
- Follow up with business after event
 - Follow through to ensure payment is received
- Submit check with General Receipt Record indicating Benefit Night to the Budget and Finance Committee for deposit
- Inform Executive Board and General PTC meetings of total raised
- Assist the Donation Coordinator or assume the responsibilities if the position is vacant

Donation Coordinator

- Ties in with Benefit Nights Coordinator
- Enlist the help of Executive Board Members or PTC volunteers to help gather donations
- Donation requests should be sent to most businesses 60+ days in advance
- Donation requests may need to be completed through an online application process
 - The coordinator is responsible for completing applications, but may enlist the help of board members
- Visit area businesses as a representative of the PTC Board
- Obtain donation letter signed by PTC Chair for various events throughout the year
- Carry Tax Exempt letters and paperwork to accompany donation letters
- Follow up with businesses on status of donations
- Maintain the Disney Points of Light program for the PTC
- Work with Volunteer Coordinator to obtain donations from school parents for various events
- General Receipt Record form for all donations should be used at all times and then notify the Budget and Finance Committee if a deposit is needed
 - Each sheet must be balanced and cross-checked by two board members with signatures from both

Box Tops Coordinator—Follow Box Top requirements

- Inform Executive Board and General PTC meetings total raised.
- Refer to Budget and Finance Processes for proper handling of money.
- Submit check with General Receipt Record indicating Box Tops to the Budget and Finance Committee for deposit
- Update Box Top Bulletin Board
- Print a copy of Box Top activities for the Box Top Finalization report
- Maintain an active and updated account as a “coordinator” on the BoxTopsforeducation.com website.
- Promote the Box Tops fundraising program to students, parents, staff and the local community
- Create, obtain, and distribute introduction and reminder flyers.

- This should be done at least twice a year: once a semester.
- Promote Box Tops on the PTC Facebook page to keep an active interest
- Announce a grade level contest at the beginning of the school for the grade level with highest level of received Box Tops at the end of each semester
 - The contest should be preapproved by administration
- Establish a deadline for submissions for the contest each semester
- At the end of the first semester amounts will be reset for the second semester competition
- Expired or destroyed Box Tops will not count towards the contest
- Grade level winner will be announced by the principal.
- Coordinate the reward for the winning grade level at the end of each semester
 - This includes: obtaining an approved date and time for the award to occur by administration and the lead teacher of the grade level, obtaining supplies for award, coordinating additional volunteer help as needed and completing the award
- Collect and count Box Tops at least once a month
 - Report monthly totals to the Media Coordinator
- Check all expiration dates on Box Tops and remove expired Box Tops from the total to be mailed in for redemption.
- Trim Box Tops and bundle into bags of 50 (bags must be labeled "50") to be mailed in for redemption.
- Trim bonus Box Tops and bundle them in a separate bag to be mailed in for redemption.
- Counting Box Tops on Box Tops Pages and filling empty spaces on pages with single Box Tops so they are complete before mailing them in for redemption.
- A submission of Box Tops must be made before the deadlines of November 1 and March 1
 - Confirm the correct date for deadlines at the beginning of the school year
 - The check is received 1-2 months thereafter

Shoparoo Coordinator

- Obtain and install the Shoparoo app on your smart phone or other device to obtain and report updates on fundraising progress throughout the school year.
 - Report monthly totals to the Media Coordinator
- Promote the Shoparoo fundraising program to students, parents, staff and the local community
- Create, obtain, and distribute introduction and reminder flyers.
 - This should be done at least twice a year: once a semester.
- Promote Shoparoo on the PTC Facebook page to keep an active interest
- Announce a grade level contest at the beginning of the school for the grade level with highest level of received Shoparoo "Roo Points"
 - The contest should be preapproved by administration
- Grade level winner will be announced by the principal.
- Coordinate the reward for the winning grade level.
 - This includes: obtaining an approved date and time for the award to occur by administration and the lead teacher of the grade level, obtaining supplies for award, coordinating additional volunteer help as needed and completing the award.
- Inform Executive Board and General PTC meetings total raised.
- Refer to Budget and Finance Processes for proper handling of money.
- Submit check with General Receipt Record and indicate Shoparoo to the Budget and Finance Committee for deposit
 - Checks are usually mailed out in October
- School Year resets on September 1

T-Shirt Coordinator

- Purpose of Spirit Items is to promote the importance of education and being part of a school organization.
- Most spirit items sales are taxable by the state.

- Determine if sales qualifies as one of the two tax free days allowed per calendar year for the organization
- Any other special order item(s) has to be either delivered on a tax free day or pay taxes on it.
- Order forms must include the following statement: Tax Included, if applicable or it must list the purchase price, tax percentage and total.
- Update forms
- T-shirt inventory
 - Before first sales
 - End of year
- In the spring, coordinate and design the next year’s spirit shirt and obtain administrative approval
- Obtain signed Contract and Services prior to signing with vendor
- Make copies of order forms, send home and maintain current forms in foyer rack.
- General Receipt Record form for all sales should be used at all times and then notify the Budget and Finance Committee for deposit when ready
 - Each sheet must be balanced and cross-checked by two board members with signatures from both
- When a disbursement is required, provide Expenditure Request Form, original receipt, and copy of receipt to Budget and Finance Committee so verification and check can be issued
- Coordinate Spirit Days
- Refer to “How To” for T-shirts

Spirit Stick Coordinator

- Purpose of Spirit Items is to promote the importance of education and being part of a school organization
- Ensure all account information with Spirit Monkey is updated and accurate. Add new persons if needed.
- In June/July select designs to sell in the fall for Literacy Night and place order
- In December/January select designs to sell in the spring for Family Fit Night
- Coordinate the sales of Spirit Sticks at designated nights and for the selected week to follow
- Spirit Stick Inventory
 - Before first sales
 - End of Year
- General Receipt Record form for all sales should be used at all times and then notify the Budget and Finance Committee for deposit when ready
 - Each sheet must be balanced and cross-checked by two board members with signatures from both
- When a disbursement is required, provide Expenditure Request Form, original receipt, and copy of receipt to Budget and Finance Committee so verification and check can be issued

Future Fundraiser Activities

- Need to determine its taxable status
- Keep written record of what the activity is and how it works for future sales tax records
- Raffles see state/federal law who and how to conduct one prior to raffle.

Volunteer Coordinator

- Volunteer Chairperson will coordinate volunteers for various school activities throughout the year
- Utilize Sign Up Genius for all volunteer activities
- Coordinator of PTC activities will inform you if they need your assistance in obtaining volunteers
- Actively recruit volunteer base
- Refer to Volunteer form for specific areas
- Keep update of dates and times of activities, changes yearly
- Obtain training for volunteers when needed
- Handle information confidentially

- Cross check volunteer forms with those who have completed background checks before adding them to Sign Up Genius
- Coordinate with other coordinators regarding subcommittee groups for their position
- Provide Media Coordinator with Volunteer opportunities for the PTC Facebook page and newsletter
- Refer to “How To” for Volunteers

Media/Communications Coordinator

- Media Committee Chairperson will coordinate the updates on the Bulletin Board and Website
- Ensure all proper documents are submitted to the school website coordinator for posting on behalf of PTC
 - Executive Board Agendas, Minutes, General Meeting Agendas, & Newsletters
- Create the Parent Newsletter on a monthly basis with updates and announcements regarding the PTC
- Parent Newsletter should be sent home by the 2nd week of each month.
- With Executive Board input, create and send home announcements when needed
- Update PTC bulletin board approximately 4-6 times a year.
- Seek assistance from Board or volunteer parent, if needed
- Maintain the PTC Facebook page. Post upcoming events to keep parents informed.
- Refer “How To” for Media
- Submit a copy of all communications to the Office

Workroom Coordinator

- Maintain the workroom environment by helping keep things organized and stocked
 - Workroom should be checked on a weekly basis
- Conduct monthly inventory for school secretary and assist with ordering supplies
- Copy the school newsletter and distribute to teacher boxes—secretary will notify when newsletter is ready for distribution
- Learn how to use the copiers and assist teachers with copies and projects when available
- Change out toner and staples on copiers when necessary
- Coordinate and manage the Workroom Subcommittee through Sign Up Genius with the help of the Volunteer Coordinator
 - Subcommittee members may need to be trained to use the laminator, copier, die cuts, and other equipment

Patriots Patrol Coordinator

- Promote program through communication with parents and staff
- Create Patriot Patrol documents and registration forms and distribute to the students
 - Detailed information may be changed each school year depending on the needs of the program
- Maintain volunteer information and verifies background checks
 - Maintains confidentiality with parent contact details
- Create calendar using Sign Up Genius for volunteer opportunities and communication to Patriots Patrols
- Communicate with office staff to coordinate Patriot Patrol arrivals and schedules
- Maintain Patriots Patrol bulletin board
- Coordinate a Patriots Patrol Night once during the school year to promote the program—typically in Jan
- Distribute Patriots Patrol T-Shirts when orders are received.
- General Receipt Record form for all sales should be used at all times and then notify the Budget and Finance Committee for deposit when ready
 - Each sheet must be balanced and cross-checked by two board members with signatures from both
- When a disbursement is required, provide Expenditure Request Form, original receipt, and copy of receipt to Budget and Finance Committee so verification and check can be issued

Character Counts Coordinator

- Establish a start date for the Character Counts Reward cart—Usually end of September to allow students time to earn coupons
 - Coordinate starting date with Asst. Principal
- Alternate weeks for PK—1st grade and 2nd—4th grades
- Copy and cut Character Counts coupons and place in workroom basket for teachers
 - This needs to be maintained weekly
 - Change the color of the coupons yearly
- Order items from Oriental Trading or another comparable company to stock the rewards cart.
 - Cart should remain adequately stocked throughout the year
- Allow students to use a set number of coupons for lunch in the courtyard with a friend every Friday, weather permitting
- Allow students to use a set number of coupons to have lunch with principal
- Allow students to use a set number of coupons to help raise the flag each morning
 - Coordinate with principal the location of the flag on these days
- Must follow the budget allowed for program
- When a disbursement is required, provide Expenditure Request Form, original receipt, and copy of receipt to Budget and Finance Committee so verification and check can be issued
- Enlist the help of the Executive Board or PTC volunteer to help out on Character Counts Reward days
- Conduct inventory at the beginning and end of each school year

Event/Social Coordinator

Must follow Budget, if extra money is needed for one activity get Board approval and then the money must come from a different area. Excess can be used in a different or new area as long as Fundraiser totals were as predicted.

Lower Fundraiser totals will affect Social Budget, first.

Event Coordinator is responsible for:

- Obtaining Staff list and what their positions are then distribute to all Board members
- Welcome Back Breakfast—First week of August usually
- Meet the Teacher Night(s)—Usually Wed & Thurs prior to school starting
- Custodian Appreciation Day—October
- Literacy Night—Typically held at second General PTC Meeting
- Staff Christmas Luncheon and gifts
- Fit Night—Typically held at third General PTC Meeting
- Administrative Professionals Day—April
- STAAR Lunch—Typically one time in May
- Staff Appreciation Week—1st week in May
- End of Year Luncheon—typically last Teacher workday
- Fun Day—May
- Any additional activities

Sunshine Coordinator

- Obtaining list of staff birthdays from school secretary
- Staff Birthday gifts
 - Complete monthly
 - For the summer, combine June, July, and August together at the end of the school year
- Thank you cards sent out to organizations who have contributed goods or services to the PTC

Each Activity

- Refer to the “How To” information on each activity
- Update Information as needed
- Executive Board members can help and are encouraged to help with all activities
- Coordinator can request volunteers from parents
- Keep track of Budget
- Request reimbursements according to Paschal PTC Processes, see Disbursements
- As soon as possible, process checks that are received for reimbursement. This will make reconciliations easier for Budget and Finance Committee and Audit Committee

General Meeting Framework

Meetings are linked to some type of school activity

1st Meeting

- Proposed Yearly Budget
- Financial Statement
- Fundraiser Details
- Lost and Found Walkthrough
- Box Tops program and Shoparoo
- Benefit Nights dates
- Upcoming Events
- Any commitment of monies not mentioned in Budget
- Any Amendments to Bylaws

2nd Meeting

- Financial Statement
- Fundraiser Update
- Lost and Found Walkthrough
- Box Tops & Shoparoo
- Benefit Nights
- Upcoming Events
- New Budget Items
- Any commitment of monies not mentioned in Budget since last meeting

3rd Meeting

- Financial Statement
- Lost and Found Walkthrough
- Box Tops & Shoparoo
- Benefit Nights
- Upcoming Events
- New/adjusted Budget Items
- Any commitment of monies not mentioned in Budget since last meeting

- Executive Board Interest letters—Due date

4th Meeting

- Financial Statement
- Lost and Found Walkthrough
- Box Tops & Shoparoo
- Benefit Nights
- Upcoming Events
- Announce new Paschal Board
- New Budget Items
- Any commitment of monies not mentioned in Budget since last meeting

Monthly Meeting Framework

- **Executive Board Member Meeting dates and discussions will be adjusted depending on General Meeting calendar and order of the events for that year.**
 - They are typically held on the same day and time each month.
 - Time & day are dependent on the Secretary's (Paschal teacher) prep period and time
- **Secretary takes the minutes. If she is not available another board member will take minutes**
- **A quorum of three members is required to conduct any business**

May-- 1st Executive Board Meeting

Reference Acting Chairman and Chairman Guidelines

- Update Executive Board positions and contact information for new board
- Begin training for positions with new board members
- Official handoff should occur by the end of the school year
 - A separate meeting should be conducted to make the hand off official

Board Positions—vote on Positions if necessary

- **Chairperson**—preside over meetings, overall knowledge of PTC activities, serve on Budget and Finance Committee, Event Coordinator if no one else is able, Fundraiser Coordinator if no one else is able.
- **Co-Chair**—take over Chairperson's duties when Chair is unavailable
- **Treasurer**—As well as Treasurer duties will be Chairman of Budget and Finance Committee
- **Volunteer Coordinator**—serves as Chairperson of the Volunteer Committee and schedule and keep track of volunteer opportunities
- **Fundraiser Coordinator**—coordinate all aspects of the fundraiser and oversee the Fundraising Committee
- **Box Tops Coordinator**—Follow Box Top for Education Rules and bi-annual award
- **T-shirts/Spirit Coordinator**—coordinate all aspects of T-shirt orders and Spirit Sticks
- **Event Coordinator**—Set up, organize, coordinate all activities throughout the year
- **Media/ Communication Coordinator**—shall coordinate documents that are needed to be sent home with students and make regular updates of Bulletin Board, Website, and Facebook page

- **Donation Coordinator**—Solicit area businesses for donations to fundraiser and other events throughout the year
- **Sunshine Coordinator**—distribute birthday gifts to staff monthly and send thank you cards to donors
- **Secretary**—Teacher Representative
- Alternate Board Member, if needed, is a non-voting position.

Established in Bylaws Committees

Budget and Finance Committee—required to be established at this meeting

- Treasurer will serve as Chairperson
- Consisting of a minimum of three check signers,—Treasurer, Chairman, and another signer
- Have a proposed Budget to present to Board before school starts
- Update/change over checking account and passwords to new signers in July

Auditing Committee—required to be established two weeks before September.

- Consisting of non-check signers, at least three board members
- Will perform necessary Audits
- Complete a monthly reconciliation of bank statements that agrees with reconciliation of the bank statement by the Budget and Finance Committee.

Fundraising Committees—required to be established at this meeting

Fundraiser Coordinator

- Will schedule, organize, maintain accurate records of fundraiser, and submit required forms to the Executive Board and Campus.
- Will follow Budget and Finance Committee processes

T-shirt Coordinator

- Coordinates order, sales, order forms, designs, and proper handling of monies and inventory

Spirit Stick Coordinator

- Coordinates orders and sales of spirit sticks and proper handling of monies and inventory

Box Top Coordinator

- Follows Box Top for Education Rules, update Bulletin board, and coordinate grade level reward

Benefit Nights Coordinator

- Coordinates 3-4 benefit nights each month with area businesses

Donation Coordinator

- Obtains donations throughout the year from area businesses

Volunteer Committee

Volunteer Coordinator

- Shall obtain and schedule volunteers and obtain training for new volunteers, as needed

Patriots Patrol Coordinator

- Coordinate new volunteer forms and sends out schedules every 2 weeks. Coordinates Patriots Patrol t-shirt sales and reorders

Workroom Coordinator

- Assists with inventory of workroom and maintaining a clean, organized environment. Trains subcommittee members with the use of workroom equipment

Media/Communications Committee

- Media/Communications Coordinator will coordinate communications between Executive Board and PTC General Membership, update PTC bulletin board, website, and PTC Facebook Page

Social Committee

Event Coordinator

- Oversee each activity throughout they year from beginning to end and oversee all activity committees
- Refer to corresponding “How To” for each activity

Sunshine Coordinator

- Celebrate staff birthdays each month and send thank you cards to donors throughout the year

Character Counts Coordinator

- Maintains inventory and operates the blue/red star rewards cart weekly for varying grade levels

Future Board Meetings

- Next meeting in late July/early August—prior to teachers’ return to school
 - Agenda: Training, answer questions, meet the teacher night, budget, t-shirts, spirit days, fundraiser, etc.
 - Give date to Secretary and schedule room prior to meeting and then inform Board members
- Other Monthly Board Meetings
 - Chairman will set meetings according to the four General PTC meetings and activities throughout the year
 - Inform school Secretary of dates and times of meetings, schedule rooms if possible
 - Inform Board

August

- Plan Welcome Back Breakfast
- Go over Budget
- Disbursements, Deposits, and Receipts forms training
- Discuss Meet the Teacher night(s)
- Character Counts/Blue Star Rewards
- Box Tops/Shoparoo
- Update T-shirt order forms
- Update Volunteer forms
- Update Patriots Patrol forms
- Bulletin Board needs to be updated prior to Meet the Teacher Night
- PTC copy code
- Discuss schedule for this year’s meetings
- Start planning the fundraiser
- Order spirit sticks for fall

August/September

- Teacher list (as soon as it is available)
- School map (as soon as it is available)
- Staff Birthday list
- Update PTC Bylaws and Processes if needed
- Discuss PTC General Board meeting requirements & dates
- Prepare PTC Executive Board meeting dates & requirements

- Clean up and prepare Continuity binders

September

- Discuss Fundraiser
- Discuss Literacy Night
- Plan for September PTC General Meeting
- Ensure Board/PTC insurance is scheduled to be renewed in October
- Plan Custodial Appreciation Day

October

- Plan Literacy Night
- Plan any Fundraiser Incentive rewards
- Plan Christmas Shop
- Discuss Staff Christmas gifts
- Sales Taxes Prepared

November

- Schedule date to Decorate Tree and corner
- Schedule and finalize Christmas Shop
- Plan out Teacher/Staff Christmas gifts
- Plan Staff Soup & Salad Lunch

December

- Finalize Christmas Shop
- Finalize Soup & Salad Lunch
- Mid-year Financial information due this month

January

- Discuss Family Fit Night in March
- Plan Valentine Flower Sales
- Select new Spirit Stick designs for the spring
- Ensure PTO Finance Manager is scheduled to be renewed in February

February

- Finalize Family Fit Night
- Finalize Valentine Flower Sales
- Start brainstorming Staff Appreciation Week
- Begin soliciting for new Executive Board members for the next school year

March

- Start laying out plans for Staff Appreciation Week and gift ideas
- Audit Team needs to set date for audit in April
- Ensure school secretary has all required district paperwork on file

April

- Finalize Staff Appreciation Week
- Plan Administrative Professional’s Day
- Ensure an audit date is on the calendar for April
- Discuss/Plan STAAR lunch
- Begin planning for Fun Day
- Begin planning for End of Year Luncheon
- Appoint new board positions for the new school year

May

- End of year Finalizations Process
- Training new board members
- Finalize STAAR lunch
- Finalize Fun Day
- End of Year Luncheon

May/June

- Official handover of coordinator positions
- Turn in Continuity Binders
- Finalize End of Year Luncheon
- Set July/August Executive Board Meeting

Finalization of Current PTC Year

May

- April reconciled bank statement should be turned in
- Go through records to see what needs to get shredded
- Recommendations on Paschal PTC Processes
- Update “How To” information (all coordinators should complete a “How To” for their position to keep in the continuity binder
- Start the changeover of signers’ procedures.
- Add new board members to PTO Finance manager

Last Week of School

- Complete Physical Property inventory, see Appendix Physical Property Inventory, give copy to campus Secretary
- Complete Financial Inventory, see Appendix Financial Inventory, give copy to campus Secretary

Last Teacher Workday

- Make final reimbursements
- Turn in last receipt records for outstanding monies—petty cash, and etc.
- Turn in keys to office

1st week after school

- Treasurer or someone on the Budget and Finance Committee should download May’s bank statement as soon it is ready and give copy to Audit Committee so both can reconcile
- Add last data to the financial documents and have filings ready for Audit
- Complete finalization Audit—see Finalization Audit under Audit Committee

Before Last School Workday

- If PTC closets and filing cabinet access is required see office
- Lock-up checks
- Have turned in Deposit Bags, locking bags and Stamps
- All documents should be turned into school
- Anything required during summer make copies, send emails to New Board members to inform them of pending Board business—T-shirts, School Supplies, and etc.
- Board Business should be complete no later than 2nd Wednesday after school is released.
- No access to campus is available after the 2nd Thursday after school is released.

July—Budget and Finance Committee—overlap with new board

- Needs to complete 990
- Ensure payment of Sales Taxes
- Ensure end of year financial report is given to campus/district and filed in permanent records
- Finish transition of financial records to new board
 - Check signers added/removed
 - Remove board members from PTO finance Manager that are no longer on board—Ensure that there are members with coordinator log in privileges.

Start-up of New PTC Year

July—after administration returns and before first meeting—overlap with old board

- Finish changeover signers' procedure
- Ensure names of past check signers have been removed
- Make arrangement to get new signers on account
- Update Bank Account Passwords
- Budget and Finance and Audit Committee should reconcile June's bank statement
- Budget and Finance Committee should be working on Proposed Budget to present at August Executive Board Meeting
- **Sales tax payment**
- **990 should be completed by ending board or turned over to CPA**
- Welcome Back Breakfast

New Fiscal Year Audit

- Change in Budget and Finance Committee member might request a bigger audit if after their review of financial records they deem it necessary.
- Reconcile June 1 to 30 Bank Statement prior to the first check being written—match exactly to the typed register
- Turn in copy to campus Secretary
- Verify check stock and carbons are all present
- Do physical inventory—verifying last inventory was correct

Prior to start of school

- All Board members need to get their annual background check completed prior to start of school
- Establish meeting dates for year based on General Meeting dates and activities
- Budget Committee should pick-up their deposit bags and stamps.
- **If not appointed earlier, Audit member's names need to be turned into office two weeks before September.**

Immediately after August 31

- Start completing district required paperwork found in the SCUCISD Booster Organization Guidelines

Miscellaneous

Update “How To” Information—kept with Paschal PTC Process Appendixes

- Make copy of “How To” information for personal use
- Add information as needed then email updated copy to new board member and print updated version

Update of PTC Processes

- Presenter of proposed update(s) must present what, why, and what the new version will read to Executive Board
- Consult Principal
- Processes can only be changed by a 2/3 vote of the Board

Update of PTC Bylaws

- Need a 2/3 approval vote of Executive Board and Principal consultation then get 2/3 approval at General Meeting
- Principal and school district also can make recommendations for updates
 - The IRS requires any updates of the Bylaws to be reported—reference Publication 557, Miscellaneous Rules Follow the instructions on Form 990, 990-EZ, or 990-PF
 - May also required to file report changes to the EO Determinations Office

Updates of Appendixes

- Be VERY cautious when changing so not to lose information that will be needed in the future
- Certain information the District is required to collect for their records
- Updates can be handled the same as Processes

SCUCISD Guidelines

- District Guidelines are suggestions, not requirements, on how to accomplish proper accounting and record keeping of PTC and Booster organizations.
- Keep in mind that the PTC serves at the discretion of the Principal and the District.
- The guidelines do not cover all aspects concerning a non-profit 501 (c) (3) organization.
- The Executive Board will also be required to sign a receipt stating: I hereby acknowledge receipt of the Schertz-Cibolo-Universal City ISD Booster Club and PTC Guidelines Manual. I agree to read the handbook and abide by the standards, policies, and procedures defined or referenced in this document.

Voting by email

- Email separately from any other information
- Indicate approval requested or vote required or similar to get members attention
- Need a 2/3 yes vote of all board members to receive approval

Gifts and Bequests

- Use Schertz-Cibolo-Universal City Independent School District Gifts and Bequests form
- Completed anytime the PTC gives anything to the school
- This transfers it from PTC’s property or money to the School’s property or money.
- Copies maintain in PTC filing cabinet and the campus Secretary

Communications

- All forms of communications between Board members are a record of Executive Board official business
- Can be shared with any PTC member or school
- All emails that are required should be sent to entire board and all responses should be sent back to the entire board
- Recommend to keep emails brief and to a minimum of topics
- All flyers sent home should be reviewed and approved by the school secretary

Voting on time sensitive items

- Should happen very, very rarely
- Prefer it happen as a full group
- Occasionally it will be just two or more members by phone, person, email
- And after consulting with the Principal.
- It will be for an amount less than \$500 and must have enough money in budget that is not already committed for some other reason.
- Update Board by email as soon as possible but no later than the next Executive Board meeting

Copying

- PTC should supply copy paper for all our hand-outs, forms, and copies that are made.
- Possibly donate case(s) of paper to cover usage?
 - At this time we are authorized to use copy paper provided by the school

Keys

- Keys will be maintained in Office and can be signed out by Executive Board members when needed then returned by the end of the day.
- ALL closets will be kept locked unless a person is present
- Student information, financial information, and other sensitive information are maintained in the closets.

Shredding Policies--Form a committee to make sure the nothing gets shredded that we need to keep--bring proposed items to be shredded to an Executive Board meeting so everyone can see it beforehand.

- 501(c)(3) documents from the IRS will be kept for the duration of the PTC
- Any non-profit registration and tax permit should be kept for the duration of the PTC
- Verify Annual Treasurer reports needs to be kept--for the duration of the organization
- Financial related or Tax related documents should be kept for a minimum of 7 years from any category.
- Completed Audits should be kept for a minimum of 7 years.
- Fundraiser contracts, receipt sheets, deposit information, forms turned into campus are tax related.
- T-shirts/Polo shirts invoices, receipt record, deposits, taxes paid, contracts are tax related
- Personal information items such T-shirt order forms, fundraiser forms, and volunteer forms should be shredded at the end of the school year.

Reference Material--maintain and update when needed

- IRS guidelines
- State Comptroller
- District Guidelines
- Paschal Bylaws
- Paschal Processes
- Appendixes

Amendments to Processes

- Amendments will be added on separate sheet
- Each Board member will receive copy as it is updated
- Amendments will be added into main document and printed for each new board

Use of Paschal PTC Processes by other people or organizations

- Any person or organization is allowed to use all or part of this document as long as it is not used for profit.
- Can change or modify document to suit its organization's needs.
- No guarantee that all the information is accurate or beneficial.

Definitions/Terms

IRS-reference www.irs.gov

- **Association**—"an association is a group of persons banded together for a specific purpose."
- **Nonprofit**—"status is a state law concept. Nonprofit status may make an organization **ELIGIBLE** for certain benefits, such as state sales, property and income tax exemptions."
- **Tax-exempt**—"To qualify as exempt from federal income tax, an organization must meet requirements set forth in the Internal Revenue Code." Example 501 (c) (3)
- **Not Tax-exempt**—pay Federal Business income tax—1120

State-Texas-reference Business Organizations Code of Texas

- **Non-profit association**—"means an unincorporated organization, other than one created by a trust, consisting of three or members joined by mutual consent for a common, nonprofit purpose."
- **Non-profit corporation**—has been officially recognized by the state and has filed Articles of Incorporations or other document allowed by the state.
- **Franchise tax**—Tax on entities that qualify or have not obtained tax exempt status--if not tax exempt must file/pay state franchise tax
- **Sales and Use Tax exemption**—Allows nonprofits to purchase for personal use or for resale without paying sales tax—a different forms used.
- **Sales Tax Permit**—allows entities to sell—most goods/products are taxable
- **SOS**—Secretary of State
- **State Comptroller**—deals with tax issues for the state
- **Registered Agent**—person willing to be served/notified on the behalf of an organization

Appendixes

- Acknowledgement of Processes, District Guidelines, and Paschal Bylaws
- Amendments, if any
- Appendix A Suggested Audit Program
- Appendix B Fundraiser Request Form
- Audit Report
- Bank Reconciliation Form
- Board Member Name and Position Document
- Checkbook Register
- Contract & Services Approval Request
- Donation Letter

- Expenditure Payment Request
- Finalization of Fundraiser
- Fund Raiser's Information—Current and Previous years
- Fundraiser Problem Form
- Fundraiser Receipt Record
- General PTC Receipt Record
- Inventory Checklist—Physical
- Paschal PTC District and Campus Checklist
- PTC & Booster Status Report
- Request for Additional Bank Signers
- Required Documents to file 990
- Return Check Form
- School Supplies Finalization Report
- SCUC ISD Supporting Organizations Confirmation of Financial Information
- Special Order Report
- T-shirt Finalization Report

References

Paschal Administration Staff

2018-2019 Executive Board

Paschal PTC Bylaws—Revised April, 2010

SCUCISD Booster Club & PTC Guidelines—July 2015

SCUCISD Financial Department

Paschal PTC records

Parent Booster USA—7/13/11

PTO Today—Taxes, PTOs, and the IRS--7/22/2011

IRS Compliance Guidelines for 501 (c) (3) Public Charities

Exempt Organizations Section (800) 531-5441 or (512) 463-4600

Texas Voluntary Compliance

Sales and Use Tax Bulletin

Web Sites:

SCUC Web Site <http://www.scuc.txed.net/home>

Internal Revenue Service's <http://www.irs.gov>

EO www.irs.gov/eo

Web based training module

& mini-courses www.stayexempt.org

UIL <http://www.uil.utexas.edu/>

State Comptroller <http://www.window.state.tx.us/>

Secretary of State <http://www.sos.state.tx.us>