



Texas PTA President
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Harvard Elementary PTA Standing Rules

The Work of the Harvard PTA

The PTA will promote work in the following three areas: education, community building, and fundraising. The PTA shall have a standing committee for each of these three areas of work plus two additional standing committees for communication and membership. The standing committees will be chaired by the vice presidents of the PTA. Each standing committee will have a number of essential subcommittees to perform the primary work of the standing committee. Each standing committee may have additional subcommittees to perform other functions, depending on the needs and interests of the school and the PTA.

The Education Standing Committee is responsible for enhancement and enrichment activities for students, parents, and teachers.

Essential subcommittees are as follows:

- 1) Student Programs – responsible for scheduling in-house field trips / assemblies and coordinating support for off-campus field trips
- 2) Parent/Teacher Programs – responsible for scheduling educational activities for parents and teachers, coordinating teacher requests and supplies, and providing support to the school library.

Additional subcommittees may include: College Bound Culture, Literacy, Health and Wellness, and Harvard Garden.

The Community Building Standing Committee is responsible for promoting community building activities for the school.

Essential subcommittees are as follows:

- 1) Special community events
- 2) School wide service projects
- 3) Support for Harvard students and families as needed

Additional subcommittees may include: Diversity, Teacher Appreciation, Seasons of Sharing, Donut Day, Movie Night, and First Day Coffee.

The Fundraising Standing Committee is responsible for planning and coordinating all fundraising efforts to support the work of the Harvard Elementary PTA. The 3rd VP of Fundraising, with the aid of the other elected officers at the first officers' meeting of the spring (planned by the President), will determine essential subcommittees for the coming year based on a fundraising plan that takes into account basic education and community-building expenses, desired extra expense goals, and the appropriateness of each kind of fundraising activity for the current Harvard population. Additional subcommittees include: Business and Family Fundraising Drives, Grants, School Merchandise Sales, School Supplies, Auction, Auction Planning, and Spirit Nights.

The Communications Standing Committee is responsible for maintaining the PTA website, updating social media, coordinating PTA and grade level emails, coordination of email list, and overall publicity. Additional subcommittees may include: Graphic Design and Social Media.

The Membership Standing Committee is responsible for building the membership of the PTA and engaging members in volunteer opportunities as well as the tracking of members for voting purposes. Additional subcommittees may include Signup Genius and Membership Drive.

Officers shall appoint chairs for the essential subcommittees subject to the approval of the executive board. Within 30 days after the first day of school, standing committee chairs shall communicate the standing committees to begin planning for the following year, identify additional subcommittees needed, and distribute plans of work. All subcommittee chairs must be members in good standing of the Harvard Elementary PTA.

A plan of work should include goals for the Standing Committee / Officer as well as the associated budget. Plans of work are submitted by outgoing VPs in the spring by the end of the school year. Plans of work need to be approved by the Executive Board. Budget meetings are held with all VPs and the Treasurer in order to prepare a proposed budget for next fiscal year to be presented to the general membership for their approval at the final membership meeting in May.

Training Expenses

The Harvard PTA shall pay the expenses of executive board members for fee based online training offered by Texas PTA.

The Harvard PTA will reimburse LAUNCH attendees who are new to their job or have a specific learning opportunity for conference fees, hotel expenses, mileage, and meals. Meals shall not exceed \$40 per person per day. One member may expense lunch or dinner for a group of members. Mileage may be reimbursed as actual gas purchased or by current IRS mileage standards, whichever is lower. PTA will utilize the published government standard for travel and per diem reimbursement.

Bonding and Insurance

The following insurance shall be purchased annually by the Harvard PTA: general liability insurance, fidelity bond insurance (for all bank signers), property insurance, officer liability, and special event coverage.

Income

Cash will not be accepted at PTA sponsored, in person, across the table sales. An electronic payment system will be used with controls in place. The school office will be directed not to take cash for PTA sales. Cash sales dates, check return policy, and online payment policy (two reminders and then order is cancelled) must be mentioned on the sale flyer, along with a clear order deadline and a no returns policy. T-shirt sizes can be displayed during sales to eliminate need for returns.

The PTA does not carry inventory except when approved in advance by the Executive Board.

Individuals whose checks are returned for insufficient funds to the PTA will be expected to reimburse the PTA the return check fees and check amount or product or privileges purchased. The PTA reserves the right to refuse payment by check from individuals who have repeated returned checks. A maximum of three returned checks will be allowed.

The Harvard PTA shall require two signatures on all checks.

All money should be counted by two members and turned in to the treasurer with Deposit Form. The treasurer shall also count the money and sign the Deposit Form to verify receipt of the funds.

All chairs processing income should give it to the treasurer as soon as possible, preferably the same day or night. The treasurer shall deposit the funds into the PTA bank account as soon as possible. All checks shall be copied and attached to the count sheet as well as the bank deposit receipt.

Expenses

Expenditures should be made within the appropriate committee or with the chair's prior approval. Committees are expected to utilize funds within their approved budget amounts. If an increase in the committee's funding appears necessary, the committee chair is responsible for submitting an updated plan of work for board approval before exceeding the current approved budget amount. All budget amendments require approval from the membership. A committee chair or the president must approve all expenditures prior to disbursement of funds. Any expenses not on a budget/plan of work or that do not have prior approval may be subject to non-reimbursement.

In determining the use of funds, the executive board may consider fairness across recipients, flagship value, and number of students served.

The Harvard PTA shall not reimburse sales tax unless the executive board gives prior approval for the exception. Any member making purchases on behalf of or for this Local PTA shall use the tax-exempt form.

The PTA shall obtain at least three bids when making any large purchase unless the item is a specialty item and there is but one vendor for the item.

The PTA shall require a written contract with any business/vendor when purchasing non-refundable merchandise or when making significant (greater than \$2500) expenditures for service.

Financial Administration and Records

Signers on the PTA bank account in addition to the treasurer and president shall be determined by the current president with Executive Board approval. On-line banking may be utilized by signers on the account to verify account activity only. It may not be used for transferring funds.

The treasurer shall keep records for the current year and prior year where he/she conducts his/her work. Records two years prior and earlier may either be kept by the treasurer or stored in the PTA storage area. Records should be kept according to PTA records retention policy, which must be approved by the members every year. Obsolete records should be destroyed.

All financial records should be stored on a cloud-based system.

Online Statement Review

Banking and credit card statements may be reviewed online; however, a statement must continue to be mailed to the PTA's official mailing address for a non-signer (Parliamentarian) to review before the treasurer receives the statement.

Use of Debit/Credit Cards

Signers on the credit and debit cards: Card is issued in the name of the PTA only. The card is in the possession of the treasurer. Use of the card is verified by a second signature on the reimbursement form.

- The credit limit should not exceed 20% of the income on the budget approved at the Annual Meeting.
- Following any purchase with the debit card, the reimbursement request and receipts should be given to the treasurer. The treasurer will ensure the request has a second signature on the form.
- No cash transactions will be allowed (ATM, cash back, etc.).
- A change in signer on the checking account will require a change in signer on the credit card, and a financial reconciliation should be performed. This also applies when a card is lost/stolen/compromised.

When a treasurer starts their term, a new debit/credit card will be issued. The treasurer should be the only person who has the debit card information and this information should not be shared.

Electronic Banking Policy

Online Account Access

Password for online accounts should be changed when there is a financial reconciliation

Recurring Payments

Recurring payments for PTA expenses must be set up to be deducted directly from the bank account. At the first Association meeting of the year, a motion would be made to approve the recurring payment.

Online Payment Collection Systems

The PTA membership must approve the use of an online payment collection system.

- The online payment collection system (PayPal, et.) must be in the PTA's name.
- Associated fees are budgeted as an expense line item and must be accounted for and reported on the financial statement. The PTA must ensure that they are checking for these fees often to ensure that the financial statement is accurate.
- All revenue must be accounted for and reported in every financial report in the budgeted income category.
- Bank reconciliations must occur on a monthly basis and should a manual transfer be required from the third-party processing company; documentation of the transfer should be filed with the bank reconciliation.

Accepting Payments by Credit Card

The third-party processing company (PayPal/Square) account must be in the PTA's name.

Third-party processing company (PayPal/Square) statements must be clear and detailed and accessible on a real-time basis. The PTA must have immediate access to know who has paid, the purpose of the payments, and the expected cash transfer amount.

The third-party processing company(PayPal/Square) must be Certified Compliant with the Payment Card Industry Data Security Standards (PCI DSS). Reference the Discover, MasterCard, and Visa List of Compliant Service Providers before the PTA signs the agreement.

Third-party deposits are processed the same as a traditional bank deposit.

Proper documentation is required for each deposit. The documentation need not have counters' signatures as you are receiving a bulk deposit. Document on the deposit form the amount of the deposit and which budget lines are impacted. Attach a copy of the online transaction to the deposit form. For daily deposits, a weekly summary of the deposits may be documented on a single deposit form.

Associated fees are budgeted as an expense line item and reported on the financial report.

For swiped transactions, the PTA will receive training from your third-party processing company on handling cards that do not read correctly.

Card numbers must not be written down for any reason. Only swiped transactions that are immediately authorized (via Internet or phone access) will be accepted.

The PTA will not swipe or store transactions for later settlement.

Disputes

PTA will confirm with the third-party processor that only the PTA treasurer may confirm a refund to the customer. Confirming a refund requires the same approvals and documentation as required for a request for a check to be issued for disbursement.

The third-party processing company must provide the PTA guidance on challenging a disputed payment.

Any challenge of payment must be responded to promptly and accurately.

If merchandise has not already been provided, goods and services will be withheld until the dispute is cleared.

If the dispute is not resolved favorably, treat this action in the same manner as a non-sufficient funds check.

Taxes

Form 990 must be filed with the IRS within 60 days of the end of the fiscal year.

The treasurer is to provide the required information to a contracted Certified Public Accountant (CPA). The Harvard PTA is to pay the CPA fees.

Dues

The Harvard PTA will pay the National PTA portion of annual dues for all Texas PTA Honorary Life membership recipients.