

Standing Rules **Approved with Editorial Edits**
by Order of the Texas PTA Board of Directors



Texas PTA President
Filed 9/16/2024

MAYDE CREEK ELEMENTARY PTA STANDING RULES

I. MEETINGS AND REPORTS

- a. Any member who is absent from two consecutive executive board meetings without reporting to the president shall be notified by the secretary of his/her delinquency. If a third meeting is missed without notification to the president, steps will be taken to remove the member from the position and fill the vacancy.
- b. The president shall appoint a committee at the May executive board meeting to approve the minutes of the last executive board meeting. This committee will approve the minutes from the last membership meeting of the year. The minutes from the membership meeting will be read at the first meeting in the fall in order to add continuity from one meeting to the next.
- c. Each officer and chair shall prepare a procedure book with his/her plan of work and an annual report with the results of the committee's efforts. This book along with other materials, shall be given to his/her successor, if named, or the president.
- d. Each officer and chair shall submit their annual report to the secretary at the last executive board meeting of the year. These reports will be placed in the permanent minutes. The annual report will show all proceeds and expenses, as applicable.

II. EXPENDITURES

- a. The local PTA shall purchase a past president's pin for the retiring president after two consecutive completed terms. This is the responsibility of the treasurer, and the cost comes out of the Administrative budget.
- b. The local PTA shall purchase tickets, from the Founders' Day Dinner budget, for the Council Founders' Day function for the school principal the school's assistant principals, the PTA president, the three (3) previous year's PTA life members and the rest of the officers and executive board as funds are available, up to a total of 10 places.
- c. Documentation received by the local president shall be disseminated to the members of the executive board as required.
- d. All checks written will be to a specified vendor. No blank checks (cash advance requests) will be issued.
- e. Copies of flyers may be made at the school. Documentation supporting the quantity of paper used and quantity of copies made should be submitted to the Treasurer for reimbursement to the school. Authorized users will consist of officers and chairs who will be creating flyers for their function.
- f. A Sales and Use Tax Exemption Form should be used as appropriate when making PTA purchases. The treasurer will supply the exemption forms as needed.

III. E-Commerce

- a. **Online Statement Review**

- i. Banking and credit card statements may be reviewed online. The non-signer bank statement reviewer must print a copy of the statement to be signed once reviewed and give the signed copy of the bank statement to the treasurer.
- b. Use of Credit/Debit Cards**
- i. Cards are issued to authorized signers on the bank account and include the name of the PTA.
 - ii. The credit limit should not exceed half of the income on the budget approved at the annual meeting.
 - iii. No cash transactions (ATM, cash back, etc.) are allowed.
 - iv. The cards are in the possession of the treasurer and are used via a checkout log. The log should include an agreement that sales tax will not be reimbursed unless pre-approved by the executive board. The log is then reconciled to the statement prior to payment.
 - v. Prior to use of the credit or debit card, a funds request form is completed and submitted. Following the purchase, the receipt is given to the Treasurer and attached to the funds request form.
 - vi. If sales tax is paid for the credit card purchase, the card user reimburses the PTA unless prior approval has been granted by the executive board.
 - vii. A change in signer on the checking account requires a change in signer on the credit card, and a financial reconciliation shall be performed. This applies when fraud or misuse of the card has been discovered.
 - viii. If the card is lost or stolen, the account must be reconciled to identify any unauthorized transactions.

IV. FINANCIAL PROCEDURES (RECEIPTS & DISBURSEMENTS)

a. Receipts (Income)

- i. Receipts in the form of a check or debit/credit should be encouraged. When receipts are received in cash, the committee chair should provide a receipt where possible, and the treasurer will provide a receipt to the chair when the deposit is submitted.
- ii. The officer or committee chair responsible for the function will be responsible for all receipts. The chair needs to keep copies of all receipts and expenditures documentation until after the financial reconciliation has been completed. Even at that time the chair is encouraged to keep this information in their procedure book.
- iii. During major fundraiser events two PTA members should tally and document fund totals. These funds will be accompanied by a deposit form and are to be placed in a safe place until deposited. Both PTA members who are verifying funds need to sign and retain a copy of the tally and form.
- iv. Monies for all events should be turned over to the treasurer promptly.
- v. The treasurer will count the monies received and provide a current report at the monthly PTA executive board meetings and all PTA membership meetings.
- vi. The treasurer will deposit the funds promptly into the PTA bank account.

b. Disbursements

- i. The person requesting the disbursement shall complete and sign a Funds Request form. An invoice, order form, or other documentation must support all requests. Monies requested must be included in the general membership-approved budget, and they must be approved by the executive board via a plan of work. All reimbursements must be

submitted within 30 days of purchase or 30 days of the event completion, whichever is greater

ii. No cash disbursements or reimbursements will be made.

c. **Check Signatories**

i. Two (2) signatures will be required on all checks. The following persons' signatures shall be on file with the bank for signature on checks issued by Mayde Creek Elementary PTA: president, first vice president, treasurer and one other executive board member.

ii. No signer shall approve or sign a check that is being issued to him/her.

iii. The check signatories will be in effect for the entire fiscal year, July 1st through June 30th, unless a signatory resigns from his or her executive board position.

d. **Form 990**

The treasurer shall prepare the appropriate IRS 990 for the fiscal year for which they maintained the books of account. The draft 990 is to be submitted to the financial reconciliation committee for verification, and then may be filed immediately upon completion of the financial reconciliation. This form is due 60 days after the close of the fiscal year. This Local PTA's fiscal year ends June 30th; therefore, the Form 990 is due on August 31st, but may be filed immediately following the financial reconciliation.

e. **Bids and Agreements**

Before services or products are requested or ordered on behalf of this Local PTA, you must obtain the agreement in written form and approved by the PTA president, subject to the approval of the executive board, in accordance with this local PTA's bylaws. When the cost exceeds \$2,500.00- bids are necessary and it is recommended that expenditures of this size have more than one bid, but is not required. If bids are not feasible, the president is required to document the nature of the expenditure and show formal authorization, subject to the approval of the executive board.

V. **SPECIAL COMMITTEES**

a. **Budget and Finance**

Prior to the proposed budget to be presented in May for the upcoming year, the budget and finance committee chair, (treasurer), is recommended to have a committee of a minimum of three, (3), including the newly elected president, the newly elected 1st VP of Fundraising, the newly elected treasurer and outgoing president. The committee shall prepare the yearly budget to be presented to the voting membership for its adoption at the annual meeting in May. The committee shall monitor the budget for possible modification throughout the year, with input from executive board members.

b. **Life Membership**

The 2nd VP of Membership shall serve as the chair of the life membership committee and have at least two (2) other members of the local PTA serve on this committee who have a working knowledge of the PTA.

c. **Bylaws Committee**

The bylaws committee shall consist of a chair (secretary) and two (2) other executive board members. They will meet in order to review bylaws and standing rules for presentation or changes (if any) at a PTA membership meeting.

d. **Nominating Committee**

At all times, the nominating committee must maintain confidentiality. The executive board, upon a recommendation of the chair of the committee and/or any committee member, may remove anyone violating this confidentiality from the committee.

e. **Financial Reconciliation Committee**

The president shall inform the newly elected officers who the financial reconciliation committee members are.

VI. **BONDING AND INSURANCE**

The following insurance shall be purchased by treasurer or president annually for this Local PTA.

- a. General Liability Insurance
- b. Fidelity bond insurance for all person on the bank signature card
- c. Property insurance (if applicable)
- d. Officers and board member liability insurance

VII. **LEADERSHIP TRAINING**

a. This Local PTA shall pay expenses of members to Texas PTA LAUNCH in the following order, as funds allow:

- i. President
- ii. Treasurer
- iii. 2nd VP – Membership
- iv. 1st VP – Fundraising
- v. 3rd VP -Volunteers
- vi. Any other officer
- vii. Any other standing committee chair

b. Expenses to be paid for shall be limited to the following:

- i. Registration fees
- ii. Workshop fees
- iii. Room fees – reflecting maximum occupancy in order to defer costs
- iv. Travel expenses – mileage based on the current IRS rate for charitable travel, and carpooling should be used when possible.
- v. Meals - \$50.00 per day: \$10 Breakfast, \$20 Lunch, \$20 Dinner (unless meals are included with the lodging cost, and then no meals will be reimbursed)
- vi. Parking fees

VIII. **AWARDS**

a. The president will be responsible for distribution of awards forms to committee chairs and submission of these completed awards to Council, District and Texas PTA.

b. Awards are the possession of the Mayde Creek Elementary PTA and not of the individuals whose committee won them. Awards should be displayed at the school or kept in the possession of the current President until the end of his/her term. Certificates should be framed and displayed at the school. Scrapbooks and other documentation are owned by the Mayde Creek Elementary PTA and are passed along with procedure books. This does not include recognition pins (membership, cultural arts, etc.)

IX. **PTA PROPERTY**

- a. All purchases of property made by this Local PTA will become the property of the Mayde Creek Elementary PTA unless otherwise approved to be donated to Mayde Creek Elementary School by the executive board.
- b. In the event a request to borrow PTA property is made by a community organization, the request must be approved by the president with approval of the executive board, with provisions made for its timely return and in compliance with the current property insurance policy in effect.
- c. All goods borrowed/lent to Mayde Creek Elementary PTA (valued at or above \$50.00) must have a signed liability waiver by the lender to release Mayde Creek Elementary PTA of any financial responsibility if damaged. Additionally, the waiver needs to be signed by two executive board members.

X. MISCELLANEOUS

- a. There shall be a sum of no less than \$1,000 remaining in the budget and in the account to start the next year's work.
- b. Vendors will not be allowed to set up tables to display their products at any and all Mayde Creek Elementary PTA meetings and events without executive board approval.
- c. If needed, proof that PTA deposited a check will be a front and back copy of the actual check. Should a person be required to provide such proof and PTA's financial records are in error, PTA will reimburse the bank charges incurred by the person up to \$20.00 upon proof of payment by bank invoice. All discrepancies must be resolved within 30 days for the individual concerned to be considered in good standing with the Mayde Creek Elementary PTA.