

MPHS PTSO Policies & Procedures*

*All information provided in the following Policies and Procedures is subsequent to that as prescribed in
the By-Laws of the corporation
(March 2024)

CONTENTS

List of Changes	2
General Purpose	4
General Information	4
General Membership	4
Executive Board of [Elected] Directors/Executive Committee	5
Executive Board of Director Committees	8
General Board of Directors/Committee Chairs	9
Financial Policies & Procedures	15
Fundraising Policies & Procedures	17
Communication Policies & Procedures	18
Award/Gift Policies & Procedures	20
Continuing Education Grants for Staff	21
Marketplace Comparison Report	22
Benefit Report	22
Political Affiliation Policy & Procedures	23
Record Retention Policy	23
Appendix A - Marketplace Comparison Report Sample	24
Appendix B - Benefit Report Letter and Form	25

LIST OF CHANGES

(Note: insert newest changes at the top)

March 1, 2024	<ul style="list-style-type: none"> ● Updated job description for Co-Presidents ● Updated job description for President Elects ● Updated job description for Assistant Secretary ● Removed all references to “Sunshine Fund” ● Removed the cap on the number of General Board of Directors/Committee Chairs ● Updated Committee Chair record-keeping to include electronic documentation ● Removed Chair Positions and Job Descriptions, and added a link to find the existing document on the PTSO website ● Removed Volunteer and Committee Descriptions, noting these will be solicited annually from Committee Chairs ● Deleted the statement referencing an online link to view Morning Announcements ● Updated Award/Gift Policies & Procedures regarding Teacher/Staff recognition ● Updated Continuing Education Grants for Staff to reflect our current procedure ● Removed Appendix C: MPHS PTSO Email Accounts containing private information
July 18, 2023	<ul style="list-style-type: none"> ● Under General Board of Directors/Committee Chairs Heading, deleted Legislative Chair and Testing Volunteer Chair
April 4, 2022	<ul style="list-style-type: none"> ● Under General Board of Directors/Committee Chairs Heading, deleted Career and College Center “C3” Committee, Corporate Rebates Committee, Media Center Liaison, Senior Exit Review Board Chair, and Ticket Distribution Committee; Also deleted School Program/Fairs and moved responsibilities to Guidance. ● Under Committees and Volunteer Opportunities Heading, deleted Career and College Center “C3” Committee, ESL Tutoring, School Programs and Fairs, Senior Exit Review Board, and Ticket Distribution. ● Under General Board of Directors/Committee Chairs Heading, added Testing Coordinator and Video Conferencing Chair positions.
October 8, 2020	<ul style="list-style-type: none"> ● Updated Assistant Treasurer responsibility to include Membership Chair and Sunshine Fund. ● Deleted Membership Chair position and added responsibilities to Assistant Treasurer.
August 26, 2020	<ul style="list-style-type: none"> ● Updated email account passwords on
May 8, 2020	<ul style="list-style-type: none"> ● Updated Committee Spending Procedures & Committee Collection Procedures Verbiage ● Added PTSO will honor deceased student with a plaque in the Memorial Plaza
July, 2019	<ul style="list-style-type: none"> ● Updated email account passwords

May 16, 2019	<ul style="list-style-type: none"> ● Added Financial Processing for Other Groups/Club to Financial Policy and Procedures
April 4, 2019	<ul style="list-style-type: none"> ● Updated Check Signing Policy
January 24, 2019	<ul style="list-style-type: none"> ● Updated Membership Chair’s responsibilities to add Sunshine Fund ● Updated Bulletin Board Chair’s responsibilities to include managing outdoor signage ● Deleted Media Relations position ● Deleted Mustang Round Up position ● Updated Assistant Treasurer responsibility to monitor PayPal account and report to appropriate committees. ● Deleted Assistant Treasurer’s responsibility of tracking payment of PTSO Membership and Sunshine Fund dues.
Oct. 6, 2018	<ul style="list-style-type: none"> ● Changed “Audit” to “Financial Review” throughout entire document ● Removed Treasurer’s responsibility of making deposits for other committees ● Updated Assistant Treasurer’s responsibilities of making deposits for other committees. ● Updated Audit Policies to reflect more concise description of Financial Review. ● Updated Treasurer’s responsibilities of recording deposits made by Assistant Treasurer. ● Added uncleared check policy under Treasurer.
June 4, 2018	<ul style="list-style-type: none"> ● Grammar/Spelling corrections ● Deleted reference to printed Handbook and Directory. ● Updated/simplified President-Elects’ policy regarding attendance at Booster Meetings. ● Added Student Representative position to General Board. Added description of position. ● Updated 9th, 10th, 11th, 12th Grade Level Chair & Committee descriptions. ● Updated Ad Sales Chair description to shift advertisement from printed handbook to PTSO website. ● Updated Handbook & Directory Chair description to removed reference of printed materials. ● Updated Mustang Round Up Chair and Committee description shifting event from spring to Fall. ● Updated School Programs/Fairs Chair and Committee description adding Change Maker Day event. ● Renamed Prom Chair and Prom Committee to Ticket Distribution and updated description and responsibilities. ● Updated description up Spring Calendar Meeting procedures. ● Update Secretary job description to include Staff Sunshine Fund responsibilities. ● Revised Gift/Recognition Policy to delete “card” to generalize gift. ● Delete SAT volunteer position. ● Update C3 Chair and Committee descriptions. ● Revised Annual Fund Chair description moving detail to the Annual Fund section of the policies.

	<ul style="list-style-type: none"> ● Revised Annual Fund section adding Matching Grants position and other committee details. ● Added information regarding PTSO Gmail Accounts and APPENDIX C.
November 12, 2017	<ul style="list-style-type: none"> ● Grammar/Spelling corrections ● Added 9th, 10th, 11th Grade Level Chair & Committee descriptions. ● Update 12th Grade Chair & Committee top include grade level events ● Separated Mustang Round-up & Open Campus Night Chair and Committee descriptions. Modified for 2 separate events. ● Updated Prom Chair & Committee descriptions to include Homecoming Dance ticket sales assistance. ● Remove bus driving and cafeteria worker events from Staff Appreciation ● Delete Senior Life Skills Chair and Committee descriptions. ● Added Underclass Awards to Hospitality Committee responsibilities. ● Clarify verbiage for Staff Luncheons. ● Added verbiage under communications policies regarding social media postings.
May 8, 2017	<ul style="list-style-type: none"> ● Added Chair description for Mentor Committee. ● Revision to Inreach/Outreach Chair and committee description – more general and student focused.
March 26, 2017	<ul style="list-style-type: none"> ● Changed Priority Fund to read PTSO Annual Fund (approved by Exec Jan/Feb 2017) ● Added Grade Level Committees ● Deleted Principal Coffees from committee responsibilities and replaced with Grade Level Parent Events ● Update Media Center committee to reflect Liaison between Media Center Specialist and PTSO only. ● Updated Outreach Committee name to Inreach/Outreach and clarified parameters of committee responsibilities. ● Reordered Committee Chairs and Committees to alpha order.
Feb. 2, 2017	<ul style="list-style-type: none"> ● Duplicated hospitality duties for grade level coffees with both committees; to be resolved later
Jan. 29, 2017	<ul style="list-style-type: none"> ● Added details on President Elect role to attend meetings of other large groups ● Added details on President role to serve as liaison to other large groups ● Copied consistent details on make-up of the Priority Fund committee to PE role section, Committee Description section and Priority Fund section
Jan. 27, 2017	<ul style="list-style-type: none"> ● Updated Hospitality Committee to include support of autistic student field day and autistic student graduation. ● Added Committees for each Grade Level. ● Updated 12th grade Committee to include fall coffee. ● Added Senior Life Skills Committee. ● Added School Store Committee. ● Noted Membership Committee is "TBD" pending outcome of online dues discussion.
Jan. 26, 2017	<ul style="list-style-type: none"> ● Added Benefit Report (approved by Exec in the fall of 2016). ● Added Marketplace Comparison Report (approved by Exec in the fall of 2016). ● Updated Staff Appreciation Committee to include "bus driver" and "cafeteria staff" events.

GENERAL PURPOSE

The MPHS PTSO strives to support and enhance the educational needs of our students by fostering relationships among the school, parents, teachers and administration.

The PTSO strives to enhance the educational experience offered at MPHS by developing and supporting initiatives, projects, and programs that promote professional development and provide resources to improve the educational environment.

Myers Park High School Parent Teacher Student Organization, Inc. is 501(c)(3) corporation. PTSO activities shall focus on providing services and resources to MPHS and the membership thereof as prescribed in accordance with the nonprofit designation.

GENERAL INFORMATION

- PTSO was incorporated on 01/13/2012.
- Tax ID number for MPHS PTSO is 45-4368799.
- Fiscal year of the PTSO runs from July 1st – June 30th.

GENERAL MEMBERSHIP

- Membership is open to all staff members, students, parents of MPHS students and legal guardians of MPHS students.
- Membership in the PTSO is held on an annual basis from July 1st until June 30th.
- Annual membership drive shall be held in the fall of each school year commencing in August and continuing throughout the school year. Members may join at any time during the year.
- Membership Dues:
 - Membership dues are \$5 per year per family unit. Each individual, as identified above, of unit shall be considered a member.
 - Dues shall not be prorated.
 - Dues rate may be changed by a vote of the Executive Board.
- Benefits of membership:
 - PTSO will represent, support and advocate for all members as a whole.
 - PTSO will act as liaison between members and the school administration, school board, local school system and state agencies.
- Membership Meetings - PTSO will hold several meetings each school year where the entire membership is invited. Typically, these meetings will coincide with another event such as a Committee Chair Meeting, or other Parent events such as College Night.
 - Fall Meeting shall include:
 - Presentation of Board approved Operating Budget for membership approval.
 - Presentation of the annual Financial Review report.

- Presentations of PTSO Annual Fund Goal and Objectives.
- Winter Meeting shall include:
 - Presentation and/or approval of revised operating budget, if needed.
 - Presentation of the Nominating Committee.
 - Presentation of the Financial Review Committee.
 - PTSO Annual Fund Report.
 - Any other needed PTSO administrative items.
- Annual meeting shall be held in the spring of each year. Business shall include:
 - Presentation and election of the Slate of Officers for Executive Board of Directors.
 - PTSO Annual Fund Report and focus for upcoming year.

EXECUTIVE BOARD OF [ELECTED] DIRECTORS/EXECUTIVE COMMITTEE

- The Executive Committee is comprised of the 6 elected officers (per the bylaws) plus past presidents (both but no less than one), plus assistant treasurer and assistant secretary and the principal (or principal representative).
- All members of the Executive Committee are members of the Board of Directors.
- All members of the Executive Committee shall execute and adhere to the Conflict of Interest Policy on an annual basis.
- All members of the Executive Committee shall execute and adhere to the Code of Conduct for the PTSO.
- All members of the Executive Committee shall review and be familiar with the contents of the By-laws and policies of the corporation.
- Job Descriptions:
 - Co-Presidents:
 - 2nd year of 3-year commitment.
 - Oversee all facets of the PTSO.
 - Advocate for the interests of all members of the organization.
 - Be familiar and knowledgeable of all PTSO corporate documents.
 - Protect corporate nonprofit status.
 - Serve as a liaison between membership and school administration.
 - Serve as a liaison between the Executive Committee and other large groups on campus, which typically includes MPHS Foundation, SLT, IB PAC and Mustang Club.
 - Chair Executive Committee.
 - Oversee PTSO Annual Fund execution by Presidents Elect. Ensure timely and appropriate goal setting, solicitation efforts, and acknowledgement efforts are accomplished on an annual basis.
 - Prepare and reside over all meetings of the Executive Board, General Board and Membership.
 - Maintain the Committee Chair Descriptions document.
 - Appoint Nominating Committee and present to Board for approval by January.

- Appoint a Financial Review Committee and present it to the Board for approval by January.
- Together with the School administration, set a yearly calendar of events for parents, students and staff. Update calendar as the year progresses. Provide an updated calendar to the website coordinator; front office chair and general board.
- Communicate and coordinate with parents, staff and other stakeholder groups.
- Collaborate ways the parents can better serve the school.
- Represent the PTSO at school and district events.
- Ensure that other directors are fulfilling responsibilities (i.e. Financial Review Committee/review, etc.)
- Assist and support school administration and PTSO committees as needed.
- Meet with school administration to establish strategic initiatives and focus to best align PTSO goals and effort with that of school leadership.
- Co-Presidents Elect
 - 1st year of 3-year commitment.
 - Chair the PTSO Annual Fund Committee. There are 2 primary duties within this committee: send thank-you notes to all donors and marketing/communication (in Mustang Express and occasional "robo-call" by Principal). These PTSO Annual Fund duties can be split between the 2 Presidents Elect or both covered but one, at their discretion.
 - Work with the Nominating Committee to appoint General Board/Committee Chairs for Board approval.
 - Schedule transition meetings for all committees during April/May:
 - Meeting should be attended by incoming Presidents, Treasurer and/or Asst. Treasurer, outgoing chair(s), incoming chair(s).
 - Purpose of meeting may include:
 - Update and exchange committee notebook (if timing appropriate).
 - Review prior year scope and make any needed changes.
 - Update committee/job description and volunteer needs.
 - Review policies and establish committee expectations.
 - Review proposed budget request.
 - Review and sign Code of Conduct.
 - Work with the Presidents and assist as needed.
 - Work with Administration and further Strategic development.
- Secretary
 - 2nd year of 2-year commitment.
 - Take minutes of the Executive Committee, Board and General Membership Meetings.
 - Keeper of corporate documents and books.
 - Keeper of the PTSO membership list once completed by Membership Chair.
 - Oversee compilation and completion of the Back to School Packet.
 -
- Assistant Secretary

- 1st year of 2-year commitment.
- Take minutes in the absence of the Secretary.
- Assist with the compilation and completion of the Back to School Packet.
- Create and maintain mailing lists for all committee chairs; forward emails to all committee chairs as requested by members of the Exec Board.
- Coordinate PTSO Volunteers by collecting volunteer sign up information from Back to School forms and distributing names of volunteers to respective committee chairs. Reminds chairs to have volunteers register with CMS prior to volunteering (using the [CMS Volunteer portal](#)).
- Treasurer
 - 2nd year of 2-year commitment.
 - Oversee the financial and budgetary aspects of the PTSO.
 - Assist Co-Presidents with selection of Financial Review Committee as needed.
 - Prepare a statement of budget vs. actual income and expenses for all general membership, general board, and executive committee meetings.
 - Update banking contact and signature card information.
 - Ensure updated financial forms are posted on the PTSO website.
 - Prepare and submit Form 990-EZ, 1099, 1096 and any additional tax related documents, as needed.
 - Bank statement reconciliation to Asst. Treasurer on a monthly basis.
 - Annual PTSO Financial Review:
 - Present books and records to the Financial Review Committee for review.
 - Present Financial Review Checklist outline to committee for completion.
 - Present final year-end financial report and annual financial review report to membership as prescribed in the By-laws.
 - In conjunction with the PTSO Presidents, institute any recommendations or needed changes identified during the financial review process.
 - File form E-585 for county, state and use tax refunds.
 - Renew Charitable Solicitations License.
 - Represent and ensure 501(c)(3) status guidelines are adhered to throughout PTSO activities and actions.
 - Oversee the preparation and approval of the annual budget.
 - Review Treasurer Notebook for Schedule of Treasurer Duties, which details specifics and timeline of duties.
 - Record all deposits made by the Assistant Treasurer. Keep a record of the dollar amount and the account to which they are credited.
 - Review any uncleared checks with a check date greater than 60 days in the past. Contact the payee and ask that he/she deposit the check promptly. If necessary, void and reissue the check so that our uncleared check balance is kept to a minimum.
- Assistant Treasurer (Treasurer-Elect)
 - 1st year of 2-year commitment.

- Work with Co-Presidents Elect to receive and account for PTSO Annual Fund donations.
- Monitor PayPal account. Transfer funds and report to appropriate committees (membership).
- Make all deposits (e.g. Annual Fund, Senior Signs, Membership, and Handbook/Directory Ad Sales).
- Collect and maintain a list of Membership and members. Give a list of membership to the Secretary to maintain for audit purposes.
- Work with the Matching Gifts Coordinator to share information about matches expected and matches paid.
- Report on PTSO Annual Fund progress at Exec Meetings and other meetings as needed.
- Assist Treasurer as needed and as allowed by the by-laws.
- Perform monthly bank statement reconciliation.
- Attend all general membership, general board, and executive committee meetings. Assist with preparation as needed.
- Past-Presidents/Advisors
 - 3rd year of 3-year commitment.
 - Advise the Board on historical matters.
 - Assist the Co-Presidents and Board as needed.
 - While both past presidents may serve, only one vote is given and one count for quorum.
- Principal (or principal representative)
 - Represent the immediate needs and strategic view of the school.
 - Offer leadership and guidance on how the PTSO can best serve the needs of the school, students, staff and families.
 - Keep the Board up-to-date on information about the school that will enable the PTSO to better serve and advocate for the school, administrative and teaching staff, students and families.
- Meetings of the Executive Committee:
 - Meetings of the Executive Committee should be held monthly during the school year on a day and time chosen by the group.
 - Annual meeting of the Executive Committee shall be held in May for the purpose of confirming the officers of the corporation, selecting Appointed Directors, assigning committee appointments, approving proposed budget, and other business as needed.
 - The Executive Committee may conduct business in a manner as best fits the majority of those serving on the board by either following Robert's Rules or that of consensus vote. It is up to the Board to vote on the manner in which they choose to execute business for the coming year.

EXECUTIVE BOARD OF DIRECTOR COMMITTEES

- Financial Review Committee:
 - Three or more individuals appointed by the President and approved by the Executive Committee and Board of Directors.
 - It is recommended that at least one committee member be a certified public accountant.
 - Individuals with check signing authority and their family members may not serve on the Financial Review committee.
 - The incoming or outgoing treasurer may not serve on the Financial Review committee.
 - See Financial Review Procedures section below for additional details.

- Nominating Committee:
 - 3-5 members appointed by co-presidents and approved by the Board no later than January.
 - Prepare a slate of the 6 elected director positions for approval by the General Board at least one month prior to the Annual Membership meeting.
 - Publish Slate to membership prior to Annual Meeting.
 - Present Slate for election at the Annual Membership Meeting. See By-laws for additional description and details.

GENERAL BOARD OF DIRECTORS/COMMITTEE CHAIRS

- The General Board of Directors is comprised of the Executive Committee and Appointed Directors, also referred to as Committee Chairs, and 2 Student Representatives.
- Committee Chairs are appointed by the incoming Co-Presidents and approved by the Executive Committee.
- Each committee is allowed one vote. Example: should a committee have 2-3+ co-chairs then only one may vote versus 2-3+ votes from that group. Quorum is based on voting entities (i.e., committee chair) not the entire number of co-chairs.
- Student Representatives have one vote collectively.
- Standing and special committee chair positions that comprise the General Board and may change annually as the needs, operations and administrative initiatives change.
- Each committee should maintain a written or electronic summary of responsibilities including information with regards to committee scope, timeline, activities, vendor contacts, volunteers, etc. This documentation should be updated on an annual basis and passed on to in-coming committee chair(s) during transition periods each spring/early summer.

- All Committee Chairs should execute and adhere to the PTSO Code of Conduct and Conflict of Interest Policy.
- Chair Positions and Job Descriptions are detailed in the [General Board Committee Chair Description](#) document which is maintained by the Co-Presidents and housed on the PTSO website.
- Student Representatives represent the interest of the student body. They will work with the members of the Executive and General Board to advise on matters and events relating to the student body.
- Committees and Volunteer Opportunities:
 - PTSO solicits and supports volunteer opportunities as requested by school administration in addition to the PTSO sponsored committees.
 - Volunteers will be solicited in the back to school packet each fall. In addition, committee chairs should recruit additional volunteers as needed.
 - Volunteer and Committee Descriptions will be solicited from Committee Chairs annually.

FINANCIAL POLICIES & PROCEDURES

- The Executive Committee is responsible for overseeing the financial efforts and impact of the PTSO.
- Funds raised through the PTSO Annual Fund are allocated according to the approved budget. The Executive Committee shall allocate *additional* funds (those raised in excess of established budget).
- It is the goal of the PTSO to support and enhance the educational experience of all students thus all funds collected in each year should be distributed in the budget year or designated for specific future purposes.
- Myers Park High School funds must be held separately from MPHS PTSO funds. Myers Park High School staff should not be responsible for MPHS PTSO funds.
- Operating Budget Procedures:
 - The budget for the following fiscal year is prepared in the spring semester for approval at the Annual Meeting of the Executive Board. The budget is then presented at the fall meeting of the General Membership for final approval.
 - The Treasurer, with input from the committees and executive officers, shall prepare and present an initial budget to the Executive Committee for discussion, determination and ultimately adoption. Multiple budget planning sessions may be required.
 - Changes to the budget can be made at any time based on new information including additional funds raised, committee needs, etc. Changes less than \$10,000 may be approved by the Executive committee and greater than \$10,000 should be taken to membership for approval as prescribed by the By-laws.
 - Income and Expense Statements and current budget shall be presented to membership at the January membership meeting, should the meeting be held, reflecting funds collected and distributions.
 - Executive Committee approval for expenses exceeding the committee's budget is needed prior to expenditure.

- Direct School Support Funds: The Executive Committee oversees the distribution process for the School Support funds pursuant to the following process and specifications:
 - Funds are distributed based on the strategic focus and level of need as determined by school administration and the Executive Committee.
 - The Executive Committee shall ensure spending is consistent with the nonprofit status of the organization.
 - Throughout each school year teachers and staff may submit grant requests for instructional, supply, professional development, and other needs to their department chair or directly to the principal.
 - Department Chairs will review requests and, if warranted, forward requests to the Principal. Principal will review, based on need, funding options, strategic focus and if appropriate submit to the Executive Committee for review/approval at regularly scheduled meetings.
 - It is the goal to affect change for the greatest number of students and staff members possible given funding available for distribution.
 - The original budget may designate a small portion of School Support funds as "Principal Discretionary." This amount allows some flexibility to meet time sensitive needs for smaller items. Items that fall under "Principal Discretionary" do not need to go through the normal approval process/meetings. A typical guideline for the "Principal Discretionary" amount might be no more than 10% of the proposed School Support budget.
- Budget Expenditures / Check Requests
 - The PTSO strives to secure quality products and services for the lowest cost. To that end, volunteers should seek multiple bids from vendors for products and/or services. The PTSO encourages the use of vendors who have ties to the school and wish to offer support through the provision of goods and/or services.
 - All payments require a check request form and some other documentation (e.g., invoice, receipt, quote, etc).
 - Documentation for hours worked should be an itemized list of dates and hours (can be written on the check request form). Payment for hours worked will require completed W-9 form.
 - Documentation for travel expenses (meals, hotel, mileage) should be on standard CMS Expense form and follow the same allowances (for example, mileage at \$0.545 per mile).
 - Documentation for tips paid should be a note signed by 3rd party (e.g., "I, Mary Smith, witnessed Jane Doe give \$20 cash to the pizza delivery driver.")
 - Gift cards cannot not be purchased to then spend on reimbursable items as there is no record of what was actually purchased. Gift cards can only be given as gifts for retirement, holidays, etc.
 - PTSO can re-coup sales tax if a vendor is paid directly. If the expense is large (over \$500), please consider getting a quote and requesting a check in advance or asking the vendor to direct bill MPHS PTSO. If the expense is small, the committee may make the purchase and request reimbursement.

- Check request forms are available on the PTSO website and in the treasurer's mail file in the MPHS mail room.
 - Committee chairs should review all invoices for accuracy.
 - Check requests (with attached documentation) may be submitted as follows:
 - Place in the Treasurer's mail file in the MPHS mail room. Mail to treasurer at home address
 - Email to mphs.ptso.treasurer@gmail.com
 - Checks require two signatures, so please allow two weeks for processing. If you need a check urgently, please alert the treasurer as soon as possible and be prepared to come pick up if needed.
 - All expenses over budget must be approved in advance.
- Collecting Funds / Deposits
 - Checks should be payable to MPHS PTSO with committee name in memo field.
 - Committee is responsible for tracking who has paid and who has not paid. The Treasurer does not record every check, only the total deposit.
 - All CASH must be counted by two people immediately, with both signing the deposit form.
 - Funds collected in cash should be inserted into the safe along with the completed deposit form (located in the mail room near the MPHS main office) as soon as reasonably possible.
 - Deposit forms are available on the PTSO website and in the Treasurer's mail file in the mailroom at school.
- Financial Review Policies:
 - Financial review may be conducted by one (or more) members of the Financial Review committee as needed/upon request, but no more than monthly.
 - The Financial Review committee may, at any time, recommend that the financial records be reviewed by a certified public accountant.
 - Financial Review shall be conducted at the end of each fiscal year, and during the year if the current treasurer leaves office.
 - Annual Financial Review and any other interim reviews shall follow the checklist provided by the Treasurer, at a minimum. Other items may be added to the review at the discretion of the Financial Review Committee.
 - The Treasurer shall deliver to the Financial Review committee the Financial Review Checklist and any supporting documents and records.
 - While a Financial Review is underway, no financial transaction should occur (no bills paid, no deposits made).
 - The Financial Review committee shall provide a completed checklist to the Executive Committee when the review is complete.
 - Treasurer and Executive Committee shall review the Financial Review Check List and Recommendations and determine corrective action as needed.
 - The Treasurer shall present the Annual Financial Review Report to the Executive Committee and General Membership at the fall meeting.

- Vendor selections: The PTSO strives to secure quality products and services for the lowest cost. To that end, volunteers should seek multiple bids from vendors for products and/or service. In-kind donations are welcome. PTSO encourages the use of vendors who have ties to the school and wish to offer support through the provision of goods and/or services.
- Donations for Other Groups: On occasion, the PTSO will receive a donation or an employee-matching gift that is designated for a separate organization (for example, IB or Theatre or DECA). If the intended organization is within MPHS, the assistant treasurer should request proof of non-profit status from the intended organization (either a copy of the IRS letter or a W-9). If the intended organization has non-profit status, the PTSO can deposit the donation or matching gift and create a check for the same amount to pay the intended organization. If the intended organization does NOT have non-profit status, the PTSO should contact the donor to determine how to handle the donation: either keep as a PTSO gift or return to the donor. Copies of the non-profit status documents should be kept on file and requested again each fiscal year. (Note: this policy is in place to protect/safeguard the PTSO 501(c)3 status as prescribed by Accountant)
- Returned Check Policy (NSF Policy): If MPHS PTSO receives a returned check from our bank due to insufficient funds, it is **not** our practice to attempt to recover the bank fee charged to the PTSO. We do ask that the original amount be resubmitted, preferably in cash or by money order at the discretion of the Executive Board.
- Insurance: The PTSO shall maintain Liability and Fidelity (Bond) Insurance coverage. Total bond coverage should be at least 50% of peak cash flow.
- When a check is written to any person with check signing authority, that person should not be one of the two that signs the check; the check should be signed by the other two people who have check signing authority.
- Financial Processing for Other Groups/Clubs:
It is **not** within the scope of the PTSO to provide financial services (treasurer duties) to other clubs or groups at MPHS. Other groups at MPHS should be encouraged to set up their own organization, with parental support and proper corporate governance.
 - However, in specific situations where the transaction volume is small and parent support is limited, the executive board may decide to provide financial services to other clubs or groups. This currently includes Sunshine Fund (for staff), Culinary activities (outside of the standard curriculum) and Auto-Tech activities (outside of standard curriculum).
 - In cases where PTSO agrees to provide financial services, the PTSO commits to these groups that any net income achieved from activities will be retained by the same group, even across year end. Furthermore, the PTSO agrees to not impose undue oversight or management of how the net income is spent (i.e., standard ethical guidelines will apply but no additional management or approval will be required for spending.)

FUNDRAISING POLICIES & PROCEDURES

- PTSO Annual Fund is an annual giving campaign and is the sole fund development vehicle for the PTSO.
 - The Campaign is co-chaired by one or both of the incoming President-Elects (at their discretion). The PE(s) shall handle all announcements, advertisements and thank-you notes.

- The Annual fund committee shall include the Asst. Treasurer, a Matching Gifts Coordinator, at a minimum, and other members at the discretion of the Annual Fund Chairs (PE).
- The Asst. Treasurer shall prepare deposits, tally and keep track of incoming donations and anticipated pledges.
- The Matching Gift coordinator shall track anticipated matches, actual matches, communicate with matching companies, verify donation and provide other documentation as requested and tracking.
- Goal is determined based on needed funding for operating budget expenses and strategic efforts identified by school administration.
- Funds raised will go to support the activities and initiatives as provided for in the PTSO operating budget and school support funding requests.
- PTSO Annual Fund only accepts gifts that are unrestricted. Should a donor wish to make a restricted gift, the Executive Committee will address such requests on a case-by-case basis (i.e. memorial funds, special project/school improvement, Community Impact Committee, etc.). Such gifts will still be considered tax deductible but not considered a donation to the PTSO Annual Fund.
- Typical Solicitation Procedures:
 - Initial solicitation should be mailed to homes over the summer.
 - Second solicitation should be sent home in the Back to School Packets.
 - All parents are to be encouraged to give. 100% participation is the ultimate goal.
 - Corporate matches should be pursued.
 - Acknowledgements, updates and additional solicitations should be made utilizing the Mustang Express and other communication tools of the PTSO.
 - Additional efforts may be utilized at the discretion of the Executive Committee
- Additional fundraising efforts:
 - PTSO should abstain from any additional fundraising activities as an effort to avoid conflict with other student and booster groups of the school.
 - PTSO is sensitive to the fact that staff as well as multiple student and booster groups of the school request donation from parents, both monetary and/or supplies, thus PTSO Committees should not solicit parents for additional donations (i.e. gift cards, etc.) but rather ask for funding needs from the PTSO if funds needed exceeds established budget amount.
 - Exception to this policy:
 - Committees that ask for donations from within the committee as part of the annual job description.
 - Committees seek approval from the Executive Committee prior to conducting a drive for goods or supplies.
 - Any changes to these policies or requests for additional fundraisers should be presented to the Executive Committee at a regularly scheduled meeting.

COMMUNICATION POLICIES & PROCEDURES

- PTSO shall communicate activities, events, opportunities, offers and information that directly apply to MPHS, MPHS staff, students, families, or the CMS system.
- For security purposes the PTSO uses position specific Google Mail accounts for all Executive Board positions and for the Annual Fund (Giving) and Prospective Parent (Tours). These are the ONLY emails that will be published on the Myers Park website and in materials sent to parents and the general public. See **APPENDIX C** for a listing and set procedure of the accounts.
 - Additional committees may utilize Google mail as needed. Other PTSO email addresses include:
 - Mustang Express - mpmustangexpress@gmail.com
 - MPHS Directory opt-out - mphsdirectory.optout@gmail.com
- PTSO may communicate events or offerings from our feeder schools that are applicable to our student or parent community.
- PTSO does not generally offer advertisement services for businesses, vendors, organizations or events other than through sponsorships on our website. Any exceptions to this policy (for non-profit organizations, for example) should be approved in advance by the Exec Committee.
- Publications and Communication tools of the PTSO include the Mustang Express, flyers, posters, ConnectEd phone messages, morning announcements and news print announcements and advertisements. Any announcement or communication that does not directly pertain to school business should be brought before the Executive Committee for approval prior to submission for publication.
- The Executive Committee and principal have final approval on all communication and the right to edit text submitted for clarity, brevity, etc.
- Bi-weekly PTSO email communication is the Mustang Express:
 - Submissions to the Mustang Express should have direct relation to MPHS and the MPHS community.
 - PTSO does not offer advertisements through Mustang Express.
 - Mustang Express is published every Tuesday and Friday. Announcements should be submitted at least 2 days prior to release.
 - Announcements will only be run in 2-3 consecutive issues. Then the announcement must be resubmitted for publication.
 - Announcements should be submitted via email, ready for print, to the Mustang Express Chair.
 - All submissions will be sent to school administration for final approval prior to publication.
- The Co-Presidents, or their appointed representative, shall be the voice of the PTSO and respond to all media and press inquiries.
- PTSO Event Calendar:

- The Co-President-Elects along with the principal establish the original PTSO event calendar each spring.
- Requested events should be submitted to the incoming co-presidents prior to the spring calendar meeting.
- The incoming PTSO presidents should initiate the spring calendar meeting. Attendees should include: Principal or designated AP, Executive Secretary, Incoming Presidents, Guidance Representative, Theater Chair, Athletic Director, IB President, Testing Coordinator and any other designated staff representative, as needed.
- The current calendar will be published on the PTSO website and held in the school office.
- Committee Chairs are responsible for ensuring the accuracy of the published calendar and requesting/notifying the co-presidents any needed changes are made.
- Committee Chairs also need to ensure that the front office staff is aware of calendar or event changes
- PTSO Website:
 - Contains basic information about the PTSO, contact lists, forms, policies/procedures, corporate documents, school links, calendars, school initiatives and announcements.
 - Officers and Committee Chairs are responsible for ensuring information about their events or initiatives are current and correct prior to the beginning of each school year.
 - Updates should be submitted to the Website Chair.
- Morning Announcements:
 - Announcements over close circuit TV go out each morning. This is a great way to get messages to the student population.
 - Contact the co-presidents should you wish time on the announcements and for the name of the staff member to contact.
- ConnectEd Phone message: contact the co-presidents and/or principal if you have a message that you need to relay via phone to the parents.
- Posters/Flyers:
 - The school has the capability of making laminated banners and posters. Please see the co-presidents for approval, access to and instruction on this machine.
 - Flyers will need to be approved by the co-presidents and/or principal. Note that flyers are not a typical mode of communication and there is no good manner of distribution. Reimbursement for copies is not typically approved unless this is a standard operation of your committee.
- Hoofprint Student Newspaper: student run newspapers are a good way to reach the student population. Contact the teacher/advisor with your story idea. They may pick up and run your story.
- Newsprint/Advertisements: advertisements and announcements submitted to outside news sources must be approved by the co-presidents and/or principal prior to submission.
- Social Media – Submit any social media posting requests to Assistant Principal (Allyson Davis). She will post on social media outlets including MPHS Facebook Page on Twitter.
- MPHS Logos – contact the co-presidents or the website chair for copies of the MPHS logos. Logos can also be found at mphsptso.org under “Forms”

AWARD/GIFT POLICIES & PROCEDURES

- Each spring the Co-Presidents may designate recognition awards to be given to volunteers or staff at the annual meeting or staff luncheon.
- Each spring the service of the outgoing Presidents shall be acknowledged by adding their names to the President's Plaque, located in the school office, and having a brick placed in the stadium. The incoming Presidents are responsible for updating the president's plaque and arranging for purchase of a brick from the Mustang Club.
- Teacher/Staff recognition is a joint effort administered by the administration and supported by the PTSO. PTSO role is to assist with recognizing and showing appreciation to staff while supporting the opportunity for advancement and professional development.
- Death of student or staff - If the school experiences the loss of a current student or current staff member though death during a school year, the PTSO may authorize a monetary gift not to exceed \$100 to a memorial fund identified by the family or the PTSO will add a plaque to the campus Memorial Garden in memory of the current student or staff.

CONTINUING EDUCATION GRANTS FOR STAFF

- The PTSO will annually award scholarships to MPHS teachers and staff who are currently enrolled in continuing education or actively pursuing additional certification, including but not limited to, National Board Certification.
- Scholarships are applied for and granted twice a year (fall and spring). They are for costs already incurred from April 1st the prior year to the current April 1st. This allows for expenses from the prior summer to be eligible for consideration.
- Scholarships for initial National Board Certification must not exceed \$1,000 per person. Applicants may apply for a lesser amount if the cost of their continuing education is less than \$1,000 in the current year. Scholarships are also available for National Board Re-certification and will be considered as received.
- Application must be approved by the appropriate Department Chair before being submitted to the principal.
- To be eligible for consideration for a scholarship, the teacher must be a current employee of MPHS, must have completed the work after the disbursement cycle of the prior year (April), and currently enrolled in or actively seeking additional certification, continuing education, including but not limited to, National Board Certification or Re-certification.
- Applications must have a paid receipt for tuition and submit proof of payment with their application.
- The Application Review Committee shall consist of the school principal and members of the PTSO Executive Board. The Application Review Committee shall review all applications using answers provided in the standard form.
- The Application Review Committee may award applicants less than the requested amount if the total amount of approved applications is greater than the budget available.

- Principal shall request that each applicant demonstrate that they are currently enrolled in a continuing education or certification program or have completed said course work after the April disbursement cycle from the prior year.
- There are no future requirements or conditions since each scholarship is a one time gift based on expenses already incurred.
- Initial National Board Certification scholarships are limited to 1 \$1,000 scholarship per person and may be paid over different fiscal years. There is no limit to the number of times/years that an applicant may seek an alternative scholarship. However, each subsequent application is evaluated independently of any previous applications. There is no guarantee that a subsequent application will be approved.
Approved scholarships are paid directly to the individual to reimburse for costs already incurred.

MARKETPLACE COMPARISON REPORT

The Marketplace Comparison Report is intended to provide a period review of large recurring expenses to ensure expenditures are getting the PTSO the best value for money spent. A sample is included as Appendix A.

- For any recurring subscriptions or software purchased, there should be a marketplace comparison report completed every three (3) years.
- Due date for this report should be noted on the monthly budget statement by the treasurer and carried forward annually until a new report is submitted and a new due date is set.
- The marketplace comparison report should be prepared by the content owner of the subscription/software as defined by the principal.
- The report should include the following:
 - Consulting with peers at other public and private institutions to seek alternatives
 - Search for other options using trade associations, marketing materials and any other appropriate sources
 - Detailed comparison and cost estimate of minimum of three (3) options, where one option can be current MPHS solution
 - Evaluation of features/functions used at MPHS vs. features available
 - Comparison of costing method (e.g., base cost + add-on modules vs. individual student licenses)
 - Final Recommendation

BENEFIT REPORT

A post-expenditure Benefit Report is intended to provide the PTSO Executive Board with additional information regarding some of the largest expenses, to ensure expenditures are in line with PTSO and school objectives and provide the best use and highest impact. A sample letter and form is included as Appendix B.

- For the PTSO Exec meeting each quarter (based on school calendar), the treasurer shall present a report of any Direct School expenditure that exceeds \$2500 (either one check or cumulative for the same item).
- The Exec Board shall review this report and vote on which items should require a Post-Expenditure Benefit Report. Intent is that items that have a detailed grant request or are generally well known to the Exec Board will NOT require a Benefit Report.
- For items voted to have a Benefit Report, presidents shall complete top 1/2 of the report and distribute, giving 2 weeks for responses to be returned.
- This report should be prepared by the budget owner or grant requestor as designated by the principal.
- The report should include:
 - Detail on total expenditure (what was purchased)
 - Benefits received from expenditure
- Presidents shall present the responses at the next Exec meeting.

POLITICAL AFFILIATION POLICY & PROCEDURES

The PTSO shall not participate in any activities that do not further the purpose of the organization. The PTSO is non-partisan and shall represent only interests that benefit all of its members. The PTSO may not participate in any partisan political activity.

RECORD RETENTION POLICY

All records of the PTSO shall be maintained in accordance with the rules of the IRS:

- PTSO Organizational Documents - Organizational records include the Organization's articles of incorporation, by-laws and IRS Form 1023, Application for Exemption. Organizational records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- Tax Records – Though the PTSO is a non-profit we must still file annual documents, including Form 990 with the IRS. Such records should be retained for at least seven years from the date of filing. Additionally Form 990 must be made available for public review upon request.
- Executive Board and Board Committee Materials - Meeting minutes should be retained in perpetuity in the Organization's minute book. A clean copy of all other Executive Board and Board Committee materials should be kept for no less than three years by the Organization.
- Other documents - any other documents created, maintained, signed, agreed to by the PTSO should be kept for not less than 7 years.
- Documents are held in the designated PTSO secured area in the school administrative offices.

APPENDIX A - MARKETPLACE COMPARISON REPORT SAMPLE

SAMPLE of Marketplace Comparison Report

MPHS currently uses XXXX for doing the following really important stuff. We have had a subscription/license for x years.

Peer Information:

CMS School #1 uses BBBB but thinks there are better options available.

CMS School #2 uses CCCC and it meets their needs (which seem similar to ours)

Private School #1 uses AAAA, which has less features than XXXX but meets their needs since they have a significantly smaller student body.

Private School #2 uses FFFF. They recently switched to this option and they love the features and flexibility.

Other Sources:

The Journal of the National Association of People with Similar Jobs had an article on this topic 2 years ago and it evaluated BBBB, AAAA, FFFF but did not give a recommendation on any one solution.

General internet searches also yielded one new product = DDDD but there is little information on this product other than the company's own website.

Detailed Evaluation

Based on preliminary feedback, we decided to compare products XXXX, AAAA, BBBB.

Product	XXXX (current MPHS solution)	AAAA	BBBB
Feature One	Included in base	Included in base	Included in base
Feature Two	Cost extra	Not available	Included in base
CMS Approved Vendor	Yes	Yes	Yes
Cost	\$1100 per year (\$500 for feature two not needed)	\$1500 per year	\$1000 per year
(*add lines as needed)			

Recommendation

Although BBBB is slightly cheaper for the functionality that MPHS requires, we feel like the time and effort to convert to a similar solution is not worth the small savings. We recommend staying with XXXX.

Prepared By:

Primary Author: _____

Others at MPHS who contributed and support: _____

APPENDIX B - BENEFIT REPORT LETTER AND FORM

(insert date)

Dear _____,

The Myers Park High School Parent Teacher Organization strives to support the entire school in countless ways each year. We have recently implemented a new policy that asks for additional information on large expenses. These requests are made for all large expenses so PTSO Exec Board can better understand how fundraising money is spent and convey that information to our donors. Please know that this request should **not** be a cause for concern or a reflection of the perceived value of the expenditure.

Sincerely,

Beth Moss and Isabel Bader
MPHS PTSO Co-Presidents

Cc: Mark Bosco

MPHS PTSO Post-Expenditure Benefit Report

To Be Completed by PTSO: Expense: _____ Amount: _____ Budget Owner or Grant Requestor: _____ Response Requested by (date): _____
--

To Be Complete by Budget Owner or Grant Requestor:

Details of what was included: _____

Benefits derived (please be specific, include details on number of students impacted, etc.):

Please return this completed form to the PTSO mailbox in the main office by the date above.