Definitions

For purposes of this Superintendent’s Administrative Procedure (“SAP”), “Parent/Guardian Teacher Organizations/Associations” (PTO/PTAs) are groups of parents/guardians of District students organized to support and benefit District students in connection with District-related activities.

Best Practices

Refer to Attachment A “Best Practices for PTO/PTA Financial Matters,” which provides additional guidelines and support for PTO/PTAs for financial matters.

By-Laws

Each PTO/PTA shall forward a copy of its current by-laws to the Principal of the building in which the PTO/PTA is based (“Principal”) by October 1. New PTO/PTAs shall submit by-laws with their application for approval.

- Since PTO/PTAs are required to have by-laws, the administration provides Attachment B as an example of an acceptable by-law. All provisions contained in bold in Attachment B must be included in any PTO/PTAs by-laws.

- By-laws shall be distributed to all members or otherwise made available to all members on the PTO/PTA website with notice to all members.

- In the event that the by-laws of a PTO/PTA are amended, a copy of the new version of same shall be forwarded to the PTO/PTA’s Principal within 30 days of amendment.

- The Superintendent or designee, which in most cases is the Principal, shall review by-laws and amendments to ensure compliance with District policies and SAPs.
• At Principals’ Council meetings, the Principals shall provide annual updates to the Superintendent or designee regarding the status of the PTO/PTA’s by-laws.

Officers and PTO/PTA Liaisons

• Each officer of a PTO/PTA shall acknowledge in writing that they have read and agreed to the District’s Board Policy and SAP regarding “Parent/Guardian Involvement and Organizations: PTO/PTAs.” See Attachment C.

• Each PTO/PTA shall appoint a liaison (“PTO/PTA appointed liaison”) to communicate with the Principal and other designated school officials. This person may be but does not have to be a PTO/PTA officer.

• The Superintendent or designee shall ensure the establishment and maintenance of a contact list of PTO/PTA officers. The list is to be used for the following purposes:
  • communicating PTO/PTA activities;
  • receiving information from the district administration and,
  • ensuring an effective communication network between PTO/PTAs and the school administration.

• Each PTO/PTA appointed liaison shall inform the Principal of the PTO/PTA’s meeting dates and times.

• Each PTO/PTA appointed liaison must send, regularly, copies of meeting minutes to the Principal.

Budget

• The treasurer of all PTO/PTAs shall be responsible for the following:
  • Helping the PTO/PTA create and adopt an initial budget for each school year (Attachment D is a template budget for use as a guide);
  • Sending the budget to the Principal (who in turn will send it to the Business Manager);
  • Communicating with the Business Manager regarding the PTO/PTA’s established accounting procedure;
  • Communicating with the Business Manager regarding the established procedures for internal audits;
  • Maintaining records of money raised during fundraising activities, as well as, expenditures of the PTO/PTA regarding same;
  • Presenting a written financial report regarding the PTO/PTA’s income and expenditures by June 30 of each year to the PTO/PTA’s President and the Principal (who in turn will send it to the Business Manager);
  • Attaching a copy of the PTO/PTA’s tentative goals for yearly carryover funds to the end-of-school-year financial report as mentioned in the above bullet point;
• Receiving prior written approval from the Principal or other Superintendent’s designee for any and all purchases, donations, and/or contributions of items, equipment, materials, money etc. not reflected in the PTO/PTA budget in excess of $250.00 planned to be given by the PTO/PTA for use related to student activities. The PTO/PTA shall submit the request for approval using the approved form (Attachment E). If the Principal or other Superintendent’s designee denies the request or fails to respond, the PTO/PTA may appeal to the Superintendent.

• The District must ensure that contributions from PTO/PTAs do not have the effect of discriminating on the basis of gender so as to expose the district to Title IX violations.

Fundraising and Communication

• Any fundraisers must be vetted and approved by the Principal and be in compliance with Board Policies and SAPs. This must be done prior to communicating the event through hard copy, email, or social media.

• Communication shall be made to parents/guardians explaining the fundraisers of the PTO/PTA as well as any dues of the PTO/PTA.

• Parents/guardians shall also be informed of the PTO/PTA’s meeting dates and times, meeting locations, and when fundraising agenda items will be discussed and/or voted on for the PTO/PTA.

• At no time shall a PTO/PTA communicate to parents/guardians that their participation in fundraising activities is required for purposes of the child’s participation in a school activity.

• If a PTO/PTA is involved with gifts and bequests, it shall follow the Board Policy and SAP entitled “Gifts and Bequests.”

Charging a PTO/PTA Fee Instead of Fundraising

• If a PTO/PTA fee is charged in lieu of fundraising, the following guidelines shall be established and followed by the PTO/PTA:

  • The PTO/PTA must communicate with the parents/guardians explaining any fundraiser event fee or the applicable dues and how the PTO/PTA utilizes the money.

  • If a parent/guardian refuses to pay the fee, the student cannot be discriminated against for the lack of parental financial support.

  • Hardship cases shall be handled by the PTO/PTA in consultation with the Principal on an individual basis and held in the strictest confidence.

Printed Programs

• PTO/PTAs and parent PTO/PTAs must screen each ad from community sponsors for appropriate content before placement in printed event or activity programs. All advertising and commercial endorsement must be presented to the Principals Council for approval according to the “Commercial Endorsement Prohibition of Unauthorized Commercial Endorsement and Advertising” Policy and SAP. All printed material must adhere to the Policy and SAP regarding “Distribution of Fliers.”
• PTO/PTAs shall send each community advertiser a follow-up letter with a thank you that can be displayed in their business indicating that they were a proud sponsor for Abington School District

**Expenditures for Equipment, Supplies, Etc.**

• Items purchased or donated other than by the District must meet criteria as defined in the Board Policy and SAP regarding “Gifts and Bequests.”

• If the PTO/PTA wants to qualify for tax-free purchases on a regular basis, the treasurer is responsible for handling the application with the Bureau of Corporations and Charitable Organizations, Pennsylvania Department of State, to register the PTO/PTA as a charitable PTO/PTA. The treasurer must gain approval from the Principal before submitting the application. PTO/PTAs may not use the District identification number for exemption from Pennsylvania sales tax under any circumstances.

**Improvements to the District Buildings and Grounds**

Proposed improvements to the District buildings and grounds being made by the PTO/PTA must be referred to the Principal for endorsement and include the supervision of the Facilities Department prior to requesting approval of the Superintendent. Paid consultants to the PTO/PTAs for various projects, including but not limited to construction, shall not be engaged without Board approval using the same approval process.

Requests to the Board for approval must be made in a timely manner so as to ensure that the Board will have adequate time to review prior to making a decision at a public meeting. All such requests shall adhere to the above process prior to submitting to the Business Manager at least 30 days prior to the date of the next regular Board meeting.

**Use of District Name and Logos**

PTO/PTAs and parent organizations are not permitted to use the District’s name or logo without license or express permission granted in writing by the Superintendent or designee. If an organization desires to use a logo other than the designated District logo on merchandise or for any other reason, such use must be approved in writing by the Superintendent or designee.

**Compliance**

Should any issues of compliance regarding this or any other Board Policy or SAP emerge between a PTO/PTA and the district, the following procedure shall be followed. The Principal shall provide to the Superintendent a report that includes the specific nature of the issue, brief statement of relevant facts, and the Principal’s recommended disposition.

Should the matter not be resolved by the Superintendent, or if the matter is beyond his/her authority and requires Board action, the Superintendent shall provide the Board with a complete report.

After reviewing all information relative to the issue, the Board shall provide the affected parties and the Superintendent with a written decision. The Board, at its sole discretion, may grant a hearing before the Board or a committee of the Board.
BEST PRACTICES FOR PTO/PTA FINANCIAL MATTERS

I. Financial Checks and Balances: Compliance with District Policy and Other Tips to Safeguard the Organization's Finances

- **Stay Organized and Review Finances Often:**
  - Keep finances organized. All purchases with receipts should be filed and organized for transparency.
  - Know the balance sheet. Before planning a big event or attempting to buy a new item, be sure that the organization has the funds readily available.
  - Be conservative. Funds that “may come in” are not funds that the organization currently has.
  - Conduct an annual audit of the organization’s finances.

- **The Budget:**
  - The Budget must be approved by a majority vote.
  - The Budget must be distributed to each member of the organization.
  - Good budgeting will eliminate the need to get some expenses individually approved (see below).

- **Expenses:**
  - Crime insurance also an option – cost will depend on limit of coverage. Business Office can provide contact with insurance broker.
  - The PTO/PTA board should approve all expenses of the organization (understanding that some purchases, by necessity, may be after the fact). However, as long as something is budgeted, it is considered pre-approved.
  - The treasurer must receive prior written approval from the Principal or other Superintendent’s designee for any and all purchases, donations, and/or contributions not reflected in the budget in excess of $250.00.
  - If items are donated or purchased by or from a third party (not the District), then:
    - The Principal or other Superintendent’s designee shall approve the purchase/donation before the organization meets with the potential provider; and
    - The Superintendent must approve any agreement or contract for the purchase/donation and will determine if Board approval is required.

When seeking preapproval of a third party purchase/donation, a name and contact information of the potential third party who will provide the item, service, etc. should be provided to the Principal/Superintendent’s designee
Name and contact information of any individual in the organization who is in any way affiliated with the third party (examples include but are not limited to board member, shareholder, volunteer, owner, spouse of the owner, etc.)

- **Use of Credit/Debit Cards**
  - It is strongly recommended that the organization avoid having credit/debit cards. Not having the cards will eliminate misplacing or losing the cards.

- **Petty Cash Fund**
  - Avoid having a petty cash fund. This will reduce the chance of the cash disappearing and/or being misplaced.

- **Forms**
  - Every organization should have a reimbursement form that an individual must use to seek reimbursement. The form should require a copy of the receipt as well as a description of the purchase, the name of the purchaser, and the purpose of the purchase. After the treasurer reimburses the individual, a copy of the check should be attached to the reimbursement form. The reimbursement forms should be filed together so they are easily accessible if any disputes should arise.
  
  - Every organization should have a check request form that can be used when an individual needs a check in advance of a transaction. The form should include the description of the purchase, the check payee and address, and the name of the requestor. A copy of the check should be attached to the form. Additionally, once the invoice or receipt comes back, that should be attached to the check request form as well.
  
  - Every organization should have a receipt form to use during fundraisers when cash and checks are collected. The form should have a section to record cash, a section to record checks, and a section to record the total amount collected. After the cash and checks are deposited, the deposit slip from the bank should be attached to the fundraising receipt form and filed.
  
  - Tip for forms: Color-coding the type of forms can be very helpful. For example, the reimbursement form can be yellow, the check request form blue, and the fundraising receipt form can be pink. The file folders can be the same colors as the forms so they are easy to find.

- **Bank Accounts/Statements**
  - Avoid sole access to any bank account (two or more individuals should have access to each bank account). If the organization has access to online banking, two or more individuals should have access online as well.
  
  - Have the treasurer, president, and one other board member receive copies of the bank statements in the mail.
  
  - When the treasurer makes formal financial reports at each meeting, try to hand out, or at least have available, the paper bank statements.

- **Fundraising Money**
  - After a fundraising event, a few members of the organization should stay and count the cash. The amount should be recorded on the cash form, and each individual who was present for the counting should initial the form.
Deposit the proceeds from a fundraising event as soon as possible. An individual other than the person who deposited the money should review the deposit slip.

II. Tax Issues

- Federal Taxes – Do we need to be a 501(c)(3) corporation?
  - The main reason to file as a 501(c)(3) corporation is to be able to elicit tax deductible donations
  - The main disadvantages to forming a 501(c)(3) non-profit corporation are:
    - additional paperwork – see below
    - costs to incorporate – not that much
    - the effort necessary to renew periodically – see below
  - A PTO/PTA must meet basic requirements to be eligible for exemption from Federal income tax under 501(c)(3):
    - The PTO/PTA must be organized as an association and must limit its purpose to one that is exempt (for example educational and charitable purposes)
    - The PTO/PTA cannot participate in the following: political campaigns, operate for the benefit of private individuals, operate for the primary purpose of conducting a business that is unrelated to the educational or charitable purpose, any illegal activities
  - To maintain 501(c)(3) status, the PTO/PTA, must do the following:
    - Keep books and records detailing all financial and nonfinancial activities (this includes information concerning contributions and other sources of revenue)
    - File Annual Information Returns (Note: Failure to file a required annual return or notice for three consecutive years will automatically result in a loss of tax-exempt status).
    - If receipts less than $50,000 no need to file annual return; still need to file electronic notice Form 990-N. See publication under footnote 1.
    - If the PTO/PTA regularly carries on any business that does not further the PTO/PTA’s exempt purpose, the PTO/PTA will have to pay taxes depending on how much income this business will bring in.
    - The PTO/PTA must make its application and its annual disclosure forms available to the public.

The PTO/PTA must provide a written acknowledgement to donors who contribute particular amounts and services.

Applying for an Employer Identification Number (EIN)

- According to the IRS website, “To apply for an employer identification number, you should obtain Form SS-4 and its Instructions. You may also apply for an EIN on-line, by telephone, or by fax. Make sure that you select church or church-controlled organization or other nonprofit organization as the type of entity.”

- For more information about EIN application procedures, see link in footnote 2.

- The EIN is not your tax-exempt number. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.

PA Taxes - Generally, PTO/PTA organizations do not have to pay or collect Pennsylvania sales tax from their fundraising sales.

- However, a PTO/PTA will have to pay/collect sales tax if: (i) the sales or series of sales is conducted more than three (3) times, or more than a total of seven (7) days, in any one school year; or (ii) the PTO/PTA is selling taxable items (other than food or beverages sold at or from a school), on the same premises in competition with other vendors required to collect sales tax.

- If a PTO/PTA organization will engage in a fundraiser activity where it will have to collect/pay sales tax, the PTO/PTA should seek legal and/or accounting advice and should contact the local taxing authority with regard to the filing requirements.

- Charitable organizations may also apply for a Pennsylvania Sales Tax Exemption by completing Form REV-72 and filing the completed form with the Pennsylvania Department of Revenue.

- If a PTO/PTA hires a professional to solicit funds for the PTO/PTA, the professional solicitors and fundraising counsels must register with the Pennsylvania Department of State’s Bureau of Corporation and Charitable Organizations prior to soliciting for charitable organizations in Pennsylvania. If professional solicitors and fundraising counsels do not register, they can be fined up to $1,000 per violation and assessed additional penalties of up to $100 per day. Soliciting includes any direct or indirect request for a contribution where a representation is made that the contribution will be used for a charitable purpose. It includes, among other things, oral requests made in person, by telephone, radio, television, or other communication media; written requests; and sales of advertising space, chances, food, magazines, tickets, or other items of value.

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2 http://www.irs.gov/Charities-&-Non-Profits/Employer-Identification-Number
III. Advertising

- All contracts for advertising must be submitted by the building Principal to be reviewed and approved by the Principals’ Council.

- An organization may not include advertisements that do the following in any of its materials:
  - are derogatory and/or promote discrimination toward any group or person based upon race, color, national origin/ethnicity, veteran status, gender, age, disability, sexual orientation, gender identity/expression, or religion of the group or person;
  - promote or encourage hostility, disorder, violence, or disregard for violation of legal obligations;
  - are libelous or interfere with or advocate interference with the rights of any individual or the operation of the schools;
  - promote the use of tobacco products, alcoholic beverages, illegal substances, or paraphernalia;
  - conflict with the prevailing standard of decency;
  - conflict with Board Policy or any Superintendent’s Administrative Procedure; or
  - run counter to the best interests of the students, staff, or schools in the opinion of the Superintendent or designee.

- PTO/PTAs shall send each community advertiser a follow-up letter with a thank you that can be displayed in their business indicating that they were a proud sponsor for Abington School District.

IV. Use of District Facilities

- Any school-related organization having secured the appropriate administrative approvals as outlined above may use District facilities through the use of facilities or permit process up to their annual credit provided by the Supervisor of Facilities. Any educational/recreational activities conducted for the benefit of children of District residents may be housed in District facilities free of charge, provided that additional staff is not required. If additional staff is judged necessary, service charges will be levied on a cost basis determined by the District.

- If your PTO/PTA plans to bring another organization on site to conduct an activity and a fee is being charged:
  - Make sure this is completely disclosed on the application for permission to use the facility.
  - To avoid accusations of favoritism or self-serving:
    - When possible, solicit more than one outside organization to perform the activity.
    - Avoid using businesses owned by or employing PTO/PTA officers and members.
  - To avoid jeopardizing PTO/PTA rental rates for use of District facilities, the rule of thumb at this time is that PTO/PTAs should receive at least 50% of any gross proceeds for a use to be considered by the PTO/PTA.
By-Laws of PTO/PTA

1. Name: ___________________________________________________________

2. Associated School: ________________________________________________

3. Purpose: _________________________________________________________
   _________________________________________________________________
   _________________________________________________________________
   _________________________________________________________________
   _________________________________________________________________
   _________________________________________________________________

The [INSERT PTO/PTA NAME] (hereinafter the “Board” or the “PTO/PTA”) does not discriminate on the basis of race, color, national origin/ethnicity, veteran status, gender, age, disability, sexual orientation, gender identity/expression, or religion.

4. Members

Section 1. Membership is limited to parents or guardians of a child or children enrolled in the school identified as the Associated School. The following classifications of individuals are specifically not eligible for membership in the PTO/PTAs:

Section 2. Dues, if any, will be established by the Executive Board. If dues are charged, a member must have paid his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

Section 3. By-laws shall be distributed to all members or otherwise made available to all members on the PTO/PTA website with notice to all members.

5. Officers and Elections

Section 1. Officers. The officers shall be a president, vice president, secretary and treasurer.

   a. President. The president shall preside over meetings of the PTO/PTA and Executive Board, serve as the primary contact for the Principal, represent the PTO/PTA at meetings outside the PTO/PTA, serve as a member of all committees except the nominating committee, and coordinate the work of all the officers and committees so that the purpose of the PTO/PTA is served.

   b. Vice President. The vice president shall assist the president and carry out the president's duties in his or her absence or inability to serve.
c. Secretary. The secretary shall keep all records of the PTO/PTA, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The secretary also keeps a copy of the minute book, by-laws, rules, membership list, and any other necessary supplies, and brings them to meetings.

d. Treasurer. The treasurer shall receive all funds of the PTO/PTA, keep an accurate record of receipts and expenditures, and payout funds in accordance with the approval of the Executive Board. He or she will present a financial statement at every meeting and at other times of the year when requested by the Executive Board, and make a full report at the end of the year. The treasurer will follow the District’s rules as promulgated in the Superintendent’s Administrative Procedure for Parent/Guardian Involvement and PTO/PTAs.

Section 2. Nominations and Elections. Elections will be held at the meeting of the school year. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken. Each PTO/PTA shall yearly submit a listing of its officers to the appropriate Principal after the annual meeting of the PTO/PTA.

Section 3. Eligibility. Members are eligible for office if they are members in good standing at least 14 calendar days before the nominating committee presents its slate.

Section 4. Terms of Office. Officers are elected for one year and may serve no more than ________ consecutive term(s) in the same office. Each person elected shall hold only one office at a time.

Section 5. Vacancies. If there is a vacancy in the office of president, the vice president will become the president. At the next regularly scheduled meeting, a new vice president will be elected. If there is a vacancy in any other office, members will fill the vacancy through an election at the next regular meeting.

Section 6. Removal from Office. Officers can be removed from office with or without cause by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

6. Liaison to the District

At least once a year, the PTO/PTA shall designate a liaison for purposes of communications with the Principal. This appointed liaison may be, but is not required to be, the PTO/PTA’s President or Treasurer.

7. Meetings

Section 1. Regular Meetings. The regular meeting of the PTO/PTA shall be on the first [INSERT DAY] of each month during the school year at [INSERT TIME], or at a time and place determined by the Executive Board at least one month before the meeting. The annual meeting will be held at the___________regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that may arise.
The secretary will notify the members of the meetings by email (or by mail for those members without email) at least one week prior to the meeting.

Section 2. Special Meetings. Special meetings may be called by the president, any two members of the Executive Board, or five general members submitting a written request to the secretary. Previous notice of the special meeting shall be sent to the members at least 10 days prior to the meeting, by email and through phone calls.

Section 3. Quorum. The quorum shall be [insert number] members of the PTO/PTA.

Section 4. Minutes. Minutes of each regular and special meeting shall be created and distributed to each member.

8. Executive Board

Section 1. Membership. The Executive Board shall consist of the officers, Principal and standing committee chairs.

Section 2. Duties. The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, and prepare reports and recommendations to the membership.

Section 3. Meetings. Regular meetings shall be held monthly, on the same day and at the same time each month, to be determined by the Board. Special meetings may be called by any two Board members, with 24 hours notice.

Section 4. Quorum. Half the number of board members plus one constitutes a quorum.

9. Committees

Section 1. Membership. Committees may consist of members and Board members, with the president acting as an ex officio member of all committees.

Section 2. Standing Committees. The following committees shall be held by the PTO/PTA: Fundraising, Nominating, and Auditing.

Section 3. Additional Committees. The Board may appoint additional committees as needed.

10. Finances

Section 1. A tentative budget shall be drafted by for each school year in accordance with Superintendent’s Administrative Procedure and approved by a majority vote of the members present. The budget shall be distributed to each member after approval.

Section 2. The treasurer shall keep accurate records of any disbursements, income, and bank account information.

Section 3. The Board shall approve all expenses of the PTO/PTA.
Section 4. Two authorized signatures shall be required on each check over the amount of $______. Authorized signers shall be the president and treasurer.

Section 5. The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 6. Upon the dissolution of the PTO/PTA, all monies remaining in the PTO/PTA’s account after payment of any outstanding bills must be turned over to the district for use in connection with the team or activity which the PTO/PTA had supported to the extent permitted by law, with any residual amount going to support student activities generally.

11. Dissolution

A PTO/PTA or parent PTO/PTA may disband on its own accord by submitting a written request to the designated Principal. The PTO/PTA may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting.

12. Amendments

These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the PTO/PTA by the secretary. Notice may be given by postal mail, e-mail, or fax. Amendments will be approved by a two-thirds vote of those present, assuming a quorum. In the event that the by-laws are amended, a copy of the new version of same shall be forwarded to the PTO/PTA’s applicable Principal within 30 days of amendment.

13. Additional Required Conditions

[Name of PTO/PTA] recognizes and accepts that it is prohibited from imposing conditions of membership which serve to exclude students from participation in district programs.

[Name of PTO/PTA] recognizes and accepts that it is prohibited from using the district’s name or logo without a license or express permission granted in writing by the Superintendent. [Name of PTO/PTA] recognizes and accepts that any logos created by PTO/PTAs and parent PTO/PTAs for use by the club or PTO/PTA for use on merchandise or for any other reason must be approved by the Superintendent.
PTO/PTA Officer Affirmation

I ______________________________

(Officer’s Name)

have read the District’s Policy and Superintendent’s Administrative Procedure, “Parent/Guardian Involvement and Organizations: PTO/PTAs.” I agree to abide by the terms and conditions of both the Policy and also the Superintendent’s Administrative Procedure in their entirety.

______________________________

Officer’s Signature

______________________________

Date
TEMPLATE BUDGET

Sample Budget

BEGINNING BALANCE (A)

$________________________

Add: Revenue

Fundraisers

$________________________

Parent Fees

$________________________

Interest Earnings

$________________________

Other Revenue

$________________________

TOTAL REVENUE (B)

$________________________

Less: Expenses

Fundraising Costs

$________________________

Materials for Students

$________________________

Other Expenses

$________________________

TOTAL EXPENSES (C)

$________________________

ENDING BALANCE (A + B – C)

$________________________
APPROVAL FORM FOR UNBUDGETED* PURCHASES, DONATIONS,
AND/OR CONTRIBUTIONS OF ITEMS, EQUIPMENT, MATERIALS, MONEY
IN EXCESS OF $250.00

PTO/PTA Name: ________________________________

Nature of purchase, donation, and/or contributions of items, equipment, materials, money:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Purpose of purchase, donation, and/or contributions of items, equipment, materials, money:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Source of funds for purchase, donation, and/or contributions:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Submitted by: ________________________________
Date: ________________________________

cc: Principal
*Approved/Denied (circle one) by Principal/Other Superintendent Designee**:

Date: ____________________________

(If appealed to Superintendent):
Approved/Denied (circle one) by Superintendent:

Date: ____________________________

* Unbudgeted means not reflected in the PTO/PTA budget submitted to the Principal.
**If the Principal or other Superintendent’s designee denies the request or fails to respond within three business days of the request, the PTO/PTA may appeal to the Superintendent.