

Parents' Council Requirements & Trails West Elementary Bylaws

**CHERRY CREEK SCHOOL DISTRICT PARENT TEACHER COMMUNITY COUNCIL, INC.
(Trails West Elementary PTO/PTCO) BY-LAWS Published 08/2002 as amended on
12/19/2024 and approved on 01/30/2025**

ARTICLE I

NAME*

1. The name of the organization shall be the Cherry Creek School District Parent Teacher Community Council, Inc. Trails West Elementary *PTO or PTCO*, hereafter known as the PTO/PTCO.

ARTICLE II

PURPOSE*

1. The purpose of the PTO/PTCO shall be to assist in attaining the highest level of education and welfare for the entire student body of Trails West Elementary through the cooperative efforts of the Faculty and Staff, the Cherry Creek District community and the parents.
2. This PTO/PTCO is a subordinate organization of and is organized under authority granted by the Cherry Creek School District Parent Teacher Community Council, Inc., otherwise known as CCSD Parents' Council.
3. This PTO/PTCO is organized solely for charitable, scientific, literary or educational purposes as defined in Section 501(c)(3) of the Internal Revenue Code. This organization is not a private foundation.

ARTICLE III

MEMBERSHIP

1. GENERAL – General membership shall consist of the parents or guardians of students, the administrators, the faculty and the staff of Trails West Elementary.
2. ASSOCIATE – Associate membership shall consist of the students of Trails West Elementary and interested members of the community.
3. No dues shall be required for membership.

ARTICLE IV

ELECTED OFFICERS AND THEIR DUTIES

1. The officers of this organization who shall be known as the Executive Board shall be President(s), Vice President(s), Secretary(ies), and Treasurer(s).
2. The Advisory Committee, which is to act as consultants to the Executive Board and assist, advise, and support the Executive Board, shall consist of the Trails West Principal / Assistant Principal, Trails West Teacher Representative(s), and Immediate Past Executive Board Members.
3. **President(s)**
 - a. To attend all Executive Board and General Meetings.
 - b. To call and preside at all meetings of the organization.
 - c. To be a member *ex-officio* of all committees.
 - d. To appoint chairmen of Standing and Special Committees and representatives.
 - e. To attend CCSD Parents' Council general meetings or assign a representative .
 - f. To sign checks in the absence of the Treasurer.
 - g. To review monthly financial statements with the Treasurer.
 - h. To receive previous years' financial records prior to the start of the school year.
 - i. To appoint an examiner NOT ON THE CURRENT Executive Board to conduct the year-end financial examination of the organization's books, which shall be submitted to the Treasurer of CCSD Parents Council no later than 30 (thirty) days after completion.*
 - j. To evaluate fundraisers and PTO/PTCO-sponsored events and to make recommendations to the Executive Board regarding changes for the following school year.
 - k. To support all PTO/PTCO Chairs/Committees as needed.
 - l. Attend all PTO/PTCO-sponsored events (to the best of the President's ability).
 - m. To submit an annual affiliation letter to the CCSD Parents' Council asking to continue as a subordinate organization under the 501(c)(3) tax exempt group status. *
 - n. To attend a minimum of one CCSD Parents' Council Leadership Workshop upon election.*
 - o. To attend a minimum of one (1) Trails West Student Accountability Meeting and one (1) PASS Meeting per school year.
 - p. To the best of the President's ability, to attend District functions where individuals from the school are invited and/or honored, including the Executive Director luncheon(s), Exceptional Volunteer of the Year event, Open Forum roundtable discussions, and the Teacher of the Year banquet.
4. ***Immediate Past President***
 - a. To advise the PTO/PTCO on previous activities.
 - b. To be a member of the Advisory Committee for a minimum of one (1) year.
5. **First Vice President/Co-First Vice Presidents**
 - a. To preside in the absence of the President(s).
 - b. To act as an aide to the President(s).
 - c. To attend all Executive Board and General Meetings.
 - d. To attend all PTO/PTCO-sponsored events (to the best of the Vice President's ability).

- e. To oversee all communication needs pertaining to the PTO/PTCO, e.g., the monthly newsletter, the PTO/PTCO's social media, the PTO/PTCO webpage, and email/text communications with the PTO/PTCO board.
- f. To record minutes in the absence of the Secretary.
- g. To attend a minimum of one (1) Trails West Student Accountability Meeting and one (1) PASS Meeting per school year.
- h. To oversee the activities of any committee, as directed by the President(s).
- i. To assist in recruiting volunteers when needed.
- j. To coordinate fundraising efforts (chairpersons may be elected for each event).
- k. To work with event/committee chairpersons to coordinate fundraising events and obtain event procedural documentation at completion of event.
- l. Shall submit in May or June to the Executive Board a report with recommendations for future fundraising.
- m. Shall submit in June/July to the Executive Board for approval a proposed list schedule of all fundraising activities for the upcoming school year.
- n. To report revenue for all fundraisers to the Executive Board and to the parent communities.
- o. To keep the PTO/PTCO aware of school events.

6. Second Vice President/Co-Second Vice Presidents

- a. To preside in the absence of the President(s) and the First Vice President(s).
- b. To perform the listed duties of the First Vice President in their absence.

7. Secretary/Co-Secretaries

- a. To record, transcribe and distribute the minutes of all PTO/PTCO and Executive Board meetings.
- b. To maintain and keep current a copy of the Bylaws.*
- c. To handle all incoming and outgoing correspondence as needed by the PTO/PTCO.
- d. To maintain a current listing of the Executive Board and the Committee Chairpersons.
- e. To provide a copy of the Executive Board listing, including contact information (Name, Address, Phone, and E-Mail Address of each) to the CCSD Parents' Council upon election.*
- f. To attend a minimum of one (1) Trails West Student Accountability Meeting and one (1) PASS Meeting per school year.
- g. To attend all PTO/PTCO-sponsored events (to the best of the Secretary's ability).

8. Treasurer/Assistant Treasurer

- a. To receive, deposit and disburse the funds of the organization, as authorized by the Executive Board.
- b. To maintain accurate records of all financial transactions.*
- c. To submit monthly financial statements to the Executive Board.
- d. To submit financial records for examination by July 15 to Executive Board (review to be completed by August 15).*
- e. To prepare the Annual Budget in conjunction with the Budget Committee for approval by the Executive Board and ratification by the General Membership.*
- f. To submit a copy of the Annual Budget to the Treasurer of CCSD Parents' Council upon formal approval by the PTO/PTCO membership.*

- g. To attend a minimum of one CCSD Parents' Council Treasurer's Workshop upon election.*
- h. To maintain and reconcile the organization's checkbook with bank records.
- i. To register the organization as a Charitable Organization in the State of Colorado with the Secretary of State.*
- j. To file all annual financial statements/tax returns and schedules, regardless of income, with the Internal Revenue Service and the Colorado Secretary of State.*
- k. To send copies of each filing to the Treasurer of the CCSD Parents' Council no later than 30 (thirty) days after such filing.*
- l. To apply for and maintain the PTO/PTCO's Exempt Organization Sales Tax License. The Sales Tax License must be renewed at the end of each odd-numbered year.
- m. To attend all Executive Board and General Meetings.
- n. To attend a minimum of one (1) Trails West Student Accountability Meeting and one (1) PASS Meeting per school year.
- o. To attend all PTO/PTCO-sponsored events (to the best of the Treasurer's ability).

9. Board Member

- a. To preside in the absence of the President(s).
- b. To act as the Advisory Committee in the absence of the Immediate Past President or Vice President.
- c. To act as an aide to the President(s).
- d. To attend all Executive Board and General Meetings.
- e. To attend all PTO/PTCO- sponsored events (to the best of your ability).
- f. To attend a minimum of one (1) Trails West Student Accountability Meeting and one (1) PASS Meeting per school year.
- g. To oversee the activities of any committee, as directed by the President(s).
- h. To coordinate enrichment programs in conjunction with teacher representatives.
- i. To keep the PTO/PTCO aware of school events.
- j. To coordinate the volunteer program.
- k. To assist in recruiting volunteers when needed.
- l. To coordinate fundraising efforts (chairpersons may be elected for each event).
- m. To work with event/committee chairpersons to coordinate fundraising events and obtain event procedural documentation at completion of event.
- n. In conjunction with the Vice President, shall submit in May or June to the Executive Board a report with recommendations for future fundraising.
- o. Shall submit in June/July to the Executive Board for approval a proposed list schedule of all fundraising activities for the upcoming school year.
- p. To report revenue for all fundraisers to the Executive Board and to the parent communities.

ARTICLE V

ELECTION OF OFFICERS

1. The Nominating Committee shall consist of the Principal, two Board members and two General members. The members of the Nominating Committee shall elect the Chairperson of the Committee.
2. The Nominating Committee shall nominate a candidate for each elected office.
 - a. It is recommended that the candidate for President (or one (1) Co-Presidents) be a member of the current Executive Committee.
 - b. It is recommended that the candidates represent the various neighborhoods and backgrounds served by the school, if applicable.
 - c. An announcement should be published in the school newsletter or through the PTO/PTCO social media and website listing the board positions and giving individuals the opportunity for self-nomination.
 - d. The slate of candidates and date and time of the election shall be announced and published in the school lobby, through the school newsletter, or through the PTO/PTCO social media and website at least three (3) weeks prior to the election meeting.
3. The election should take place in April of each school year but no later than the final day of school.
4. Additional nominations, by the membership at large, shall be accepted up to one (1) week prior to the final vote, on the condition that the nominee consents to serve.
5. Election shall be by voice vote if there is only one nominee for an office. If more than one candidate is nominated for an office, the election shall be by plurality of those present and voting, by written ballot.
6. The term of office for all Executive Board members shall be for one year from July 1 to June 30 with a mandatory turnover of duties involving all current and future board members prior to the end of school term or no later than June 30.
7. It is recommended that the following officers do not serve in the same office for more than two (2) consecutive years: President(s), all Vice-Presidents, and Secretary. Due to the nature of the job and the learning curve involved, Treasurer is exempt from the two-year term limit. Two terms (2 years) is the desired commitment from all officers, though not mandatory.
8. Vacancies:
 - a. In the permanent absence of the President, the first Vice President shall become President.
 - b. In the event a vacancy should occur among the elected officers, the President(s) should call a meeting of the Executive Board within thirty (30) days to appoint a new officer to finish the unexpired term.
 - c. A letter of resignation is requested upon vacating a current position.
9. The term of the office for all members of the Executive Board shall be from July 1st to June 30th.
 - The newly elected PTO/PTCO Board may begin planning for the following school year after their election to the PTO/PTCO Board in April.
 - Transition of the previous PTO/PTCO Board to the current PTO/PTCO Board shall begin after installation of the officers in May.
10. Upon election, the incoming PTO/PTCO Board shall begin seeking committee/event chairpersons and representatives to other organizations and assign positions accordingly.

ARTICLE VI

BOARD COMPOSITION

1. The Executive Board shall be composed of the elected officers and a designated district administrator (i.e. Principal or assistant principal).

ARTICLE VII

MEETINGS

1. There shall be at least three (3) General meetings of the Trails West Elementary School PTO/PTCO. The meeting dates for the entire year should be advertised before the beginning of the school year, but no less than 30 days prior to the meeting, through print and electronic means available to the organization.
2. General Meetings shall be open to all members of the organization and interested community members.
3. Special meetings of the Executive or General Board may be called by the President(s) or the Principal with five (5) days' notice, through print and electronic means available to the organization.
4. A joint meeting of the outgoing and incoming Executive Boards shall be held in May of each school year. All Board members, both outgoing and incoming, shall make every effort to be present at the joint meeting in order to make the transition as smooth as possible.
5. Members of the Executive Board shall attend all regularly scheduled Meetings during the year and may not be absent from more than three (3) Meetings. Failure to comply may constitute a vacancy. Exceptions to this policy may be appealed to the Executive Board.
6. Minutes shall be kept at all Trails West PTO/PTCO general membership meetings.

ARTICLE VIII

OPERATING PRINCIPLES*

The following are the operating principles to be followed by this PTO/PTCO, as required by the Cherry Creek School District Parent Teacher Community Council, Inc. (CCSD Parents' Council).

1. The organization shall promote the goal of a quality education and support for the general welfare for all students of Trails West Elementary School by working with the faculty and staff, the Cherry Creek School District community and the students.
2. The organization shall not engage in or endorse any commercial activities. This does not, however, prevent the organization from carrying on fund raising activities related to its purpose. Nor does it prevent a commercial enterprise from sponsoring an activity related to the organization's purpose.
3. TITLE 26, SECTION 4911 OF THE IRS CODE:

*Indicates articles or sections required by the Cherry Creek School District Parent Teacher Community Council, Inc. Modifications may be made to adapt to each PTO/PTCO's specific desires as long as the basic philosophy and intent remains.

A Parent Teacher 501(c)(3) Tax-Exempt Organization is allowed:

- To participate in political activities and supporting or influencing legislation, such as a school budget issue or a referendum.
- To participate in activities to influence legislation that may be considered as directly connected to the “survival” of the organization, such as a referendum supporting education.
- To have a speaker come and present information for or against proposed legislation.

A Parent Teacher 501(c)(3) Tax-Exempt Organization is not allowed:

- To expend monies to have a candidate running for election as a speaker at a meeting, or to endorse a political candidate.
- To expend a “substantial” amount of their funds on activities to influence legislation. A conservative rule of thumb is that the PTO/PTCO spend no more than five percent (5%) of its annual expenditures in support of election activities.

4. No part of the net earnings of the organization shall inure to the benefit of its members, directors, officers or other private persons. The organization may carry on only those activities permitted under the Internal Revenue Code, Section 501(c)(3).
5. Upon the dissolution of this organization and after paying for the debts of the organization, the remaining assets shall be distributed to one or more non-profit organizations, which are tax exempt under Section 501(c)(3) of the Internal Revenue Code.
6. The PTO/PTCO Budget may be amended at any general meeting by a majority of the votes of the General members and Board members present and voting, provided that written notice of the proposed amendments(s) shall have been given thirty (30) days prior to the meeting.
7. The Trails West PTO/PTCO shall not seek to direct the administrative activities of the school that are covered under school district policies. Input for school policy change and/or clarification shall be sought through cooperative discussion. Issues of this nature will be redirected to the Trails West Principal or School Accountability Committee (SAC).
8. The Trails West PTO/PTCO shall keep a minimum of \$5,000 per year in reserve. These monies will be use to pay for unexpected expenses as well as serve as the beginning balance for the following Fiscal Year.
9. As per new Colorado State law, the Sales Tax Exempt License (stated in Article IV-8-1) can only be used when paying with a Trails West PTO/PTCO check.
10. The President and Treasurer will meet with Committee Chairs at the beginning of the School Year to review our Financial Policies.

ARTICLE IX

AFFILIATION WITH CCSD PARENTS’ COUNCIL

(CHERRY CREEK SCHOOL DISTRICT PARENT TEACHER COMMUNITY COUNCIL, INC.)*

1. This organization is structured under the authority of the Cherry Creek School District Parent Teacher Community Council, Inc. (CCSD Parents' Council) and is chartered as a subordinate organization in accordance with the rules prescribed by the CCSD Parents' Council.
2. An annual Affiliation Letter shall be signed by the President of the PTO/PTCO to the CCSD Parents' Council President affirming their continuation as a subordinate organization under the CCSD Parents' Council Tax Exempt 501(c)(3) status with the Internal Revenue Service. A copy of the document with the original or facsimile signature shall be provided to the CCSD Parents' Council. (A signature received via a FAX document is deemed acceptable).
3. The membership fee required by the CCSD Parents' Council shall be an obligation of this organization.
4. A copy of the bylaws, including certain provisions required by the CCSD Parents' Council, shall be forwarded to the CCSD Parents' Council Treasurer upon adoption. Further, when amendments are made to the Bylaws, a copy of the amended Bylaws shall be submitted to the CCSD Parents' Council Treasurer.
5. Copies of all annually required financial filings to the Internal Revenue Service and the Secretary of State (State of Colorado) shall be submitted to the Treasurer of the CCSD Parents' Council within 30 days of filing.
6. Permanent books and records shall be maintained with sufficient detail to adequately reflect all sources of income and nature of expenditures. Such books and records will be made available for inspection, at reasonable times, upon request of an authorized representative of the CCSD Parents' Council.
7. The President (or Co-Presidents) of this organization shall be a member/members of the CCSD Parents' Council. If the President(s) are unable to attend regular Parents' Council meetings, it is recommended that one or more Parents' Council representatives be assigned to attend and report during regular PTO/PTCO meetings.
8. As a subordinate organization of the CCSD Parents' Council, this group is obligated to operate in accordance with provisions required by the CCSD Parents' Council and the Operating Principles outlined in these Bylaws, and is subject to investigation, mediation and decisions of the Parents' Council Executive Board, as deemed necessary to uphold the Purpose of this organization and protect its tax status. Failure to comply with these provisions could result in withdrawal by the CCSD Parents' Council of the charter of this organization and removal of all affiliate benefits.

ARTICLE X

FISCAL YEAR*

1. The fiscal year shall begin on July 1st and end on June 30th of the following year.

ARTICLE XI

QUORUM AND VOTER ELIGIBILITY AND VOTING

1. The General Membership and Board Members present at any meeting shall be entitled to vote for the purpose of transacting the business of the organization. All eligible voters at a meeting shall constitute a quorum. Unless otherwise required in the Bylaws, a majority vote shall decide all matters at the meeting.

2. Conflict of Interest

Whenever a member or officer has a financial or personal interest in any matter coming before the Executive Board or general board, the affected person shall a) fully disclose the nature of the interest and b) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested members determine that is in the best interest of the organization to do so. The minutes of meetings at which such votes are taken shall record such disclosure, abstention and rational for approval.*

3. Voting by Electronic Communication

- a. The Executive Board may take action, without a meeting, by electronic communication if action is required before the next scheduled meeting. A notice stating the action to be taken and the time by which a response is required must be included in the electronic communication to each member of the board.
- b. The board member may vote or demand action not be taken without a meeting by the required response date in like communication.
- c. Failure to respond by the time stated in the notice will have the same effect as abstaining from voting.
- d. The action passes with affirmative vote from the simple majority of the Executive Board.
- e. The action may be ratified at the next scheduled meeting and documented in the minutes.

ARTICLE XII
PTO/PTCO CORRESPONDENCE

1. Trails West PTO/PTCO Board members may conduct official PTO/PTCO correspondence in addition to votes via email. Due to the nature of these emails, care should be taken by the Trails West PTO/PTCO Board members to ensure the professional and binding nature of the messages contained therein.

ARTICLE XIII
PARLIAMENTARY AUTHORITY

1. The latest revision of Robert's Rules of Order shall be the authority on parliamentary law, except when in conflict with these Bylaws.

ARTICLE XIV
AMENDMENTS*

1. The Executive Board at its first meeting of the year will review Bylaws. Bylaws will be presented for approval at the General Meeting in September.
2. These Bylaws may be amended at any general meeting by a majority of the votes of the General members and Board members present and voting, provided that written notice of the proposed amendments(s) shall have been given thirty (30) days prior to the meeting, and have prior approval by the Executive Board.

Original Adoption:	Unknown	Adopted:	08/00/2002
As Amended:	08/xx/2002		03/06/2008
	03/04/2008		04/09/2009
	04/07/2009		01/14/2010
	11/10/2009		01/13/2011
	10/05/2010		11/11/2012
	04/26/2017		05/26/2017
	12/19/2024		01/30/2025

Trails West PTO/PTCO Financial Policies

Purpose and Intent

These policies are intended to document the Trails West PTO/PTCO's policies and procedures regarding using and receiving cash and credit cards (to meet the requirements of the Parents' Council,) as well as outline general financial policies and processes used by the PTO/PTCO to ensure appropriate fiscal management.

The policies should be given to event chairpersons and others that may find themselves responsible for receiving, requesting, or making payments related to the PTO/PTCO. The policies are intended to provide both an understanding of how PTO/PTCO financial processes work and provide some protection to the volunteers themselves.

Included information:

1. Cash Policies
 2. Credit Card Policies
 3. Check Policies
 4. General Financial Policies
 5. Teacher Grant Request Policies
- Attachment: Check Request Form
Attachment: Deposit Notice Form

1. Cash Policies

Paying with Cash

Trails West PTO/PTCO does not maintain a petty cash account and cannot pay cash for PTO/PTCO purchases.

Accepting Cash Payments

Trails West PTO/PTCO accepts cash for payments made to the PTO/PTCO.

Two people must be present when cash is being handled or counted. The final tally needs to be noted and signed off on by both parties and the matching funds must be deposited into the Trails West PTO/PTCO bank account within 48 hours of the event.

Order forms should be used when possible, and those order forms should have a way for the purchaser to indicate they paid with cash, and the cash amount paid. The order forms should be kept by the PTO/PTCO until at least 30 days after the purchased items are delivered.

Order forms and accompanying cash payments should be kept secured in the school front offices until they are processed and deposited.

For situations where an order form is not applicable (e.g., popcorn sales,) the event chairperson (and another individual when possible) should count the cash and sign the Trails West PTO/PTCO **Deposit Notice** indicating the amount of cash received.

Cash should be given to the Treasurer, with a completed **Deposit Notice** as soon as practical after an event or sale. Cash awaiting deposit should be kept locked in the front office until receipt by the Treasurer.

Under no circumstances should any cash raised at an event or sale be spent (even with a receipt) before being deposited. It must be deposited into the PTO/PTCO account and then spent under the PTO/PTCO spending policy guidelines.

The Treasurer must retain the bank cash deposit advice (equaling the amount counted and signed off on the **Deposit Notice**) and attach it to the **Deposit Notice** for record keeping. This will verify that all funds accounted for are deposited into the PTO/PTCO bank account with complete transparency.

2. Credit Card Policies

Paying with Credit Card

Trails West PTO/PTCO does not have a credit card account and therefore cannot pay for purchases with a credit card.

Accepting Credit Card Payments

The PTO/PTCO uses a third-party credit card processor to accept payments for various PTO/PTCO activities and payments. The purchaser provides the credit card information directly to the third-party processor and no credit card information is provided to the PTO/PTCO or any parent.

In cases where a vendor accepts credit cards as a form of payment (i.e., the Book Fair) order forms or credit card receipts should be kept secure to prevent any unauthorized access to credit card information.

3. Check Policies

Paying with Check

Trails West PTO/PTCO maintains a checking account and can pay for purchases with a check.

The **Check Request Form** is used to request and document any check to be written from the Trails West PTO/PTCO account, including paying vendors and reimbursing individuals for expenses they incur on behalf of the PTO/PTCO. Appropriate documentation for the purpose of the request should be attached to the form (e.g., receipts, invoices, etc.)

Checks will not be written for any purpose without an approved **Check Request Form**.

The **Check Request Form** requires approval by the President, except in cases where the check would be made payable to the President (i.e., for reimbursement). When the check would be payable to the President, the treasurer will approve the **Check Request Form**.

Checks will be made out and signed by the Treasurer, unless the check is payable to the Treasurer (i.e., for reimbursement.) When the check would be payable to the Treasurer the President must sign the check. At no time can a check made out to an individual be signed by that same individual.

Checks over \$500.00 require approval by the Co-Treasurer or President. These checks must be co-signed by the Co-Treasurer or President (another approved account signatory).

Treasurers should never write a check for anything without an invoice or receipt. Documentation is mandatory, not optional. The Check Request Form is additional documentation to support the invoice or receipt.

Accepting Check Payments

Trails West PTO/PTCO accepts checks for payments made to the PTO/PTCO.

Checks should be kept secured in the school front offices until they are processed and deposited.

Checks should be forwarded to the Treasurer, with a completed **Deposit Notice** as soon as practical after an event or sale. For deposits with many checks, a spreadsheet of check numbers and amounts can be attached to the **Deposit Notice**.

The PTO/PTCO will attempt to collect bank fees and the original amount of the check for checks that “bounce.” The PTO/PTCO reserves the right to refuse to accept checks from individuals who have “bounced” checks to the PTO/PTCO in the past.

4. Online Payment Policies

Paying with an Online Payment Account

The PTO/PTCO does not have an online payment account and therefore cannot pay for purchases with an online account.

Accepting Online Payments

The PTO/PTCO accepts online payments for items payable directly to the PTO from online payment processors such as PayPal, CheddarUp, Black Tie Technology, RevTrack, etc.

- This service should be set up and managed by the Treasurer or President. The account should be in the PTO/PTCO’s name and associated with the generic email address used by the PTO/PTCO. Personal accounts and personal emails are NOT to be used for PTO finances.
- A master list of each transaction including payee’s name and amount paid must be kept for financial record keeping. If the online payment system can produce a list, that list will be sufficient. If not, a manual spreadsheet needs to be maintained and kept.
- Once the payments have been processed, a statement should be printed showing the total payments processed. This list must be kept by the Treasurer and used for reconciliation with the bank deposits from the payment processing company.
- Online payment processing companies charge a fee for their service. It will be decided by the PTO/PTCO Executive Board whether the fee will be picked up by the payee/donor or by the PTO/PTCO.

5. General Financial Policies

The General Membership must approve the budget annually. Once the budget is approved, budgeted items do not need further membership approval to be paid.

Non-budgeted items over \$500 need the approval of the General Membership.

Trails West PTO/PTCO Bylaws allow the Executive Board to approve non-budgeted expenditures up to \$500.

Bank Statements and the bank reconciliation must be reviewed monthly (and signed off) by the PTO President or appointed Executive Board representative other than the Treasurer. Copies of all written checks are to be included. This ensures the reconciliation payees match the cashed checks and removes all liability from the Treasurer and other Board members of your fiscal responsibility to the parent community.

6. Cash/Debit Card Policies

The PTO/PTCO will only use the PTO/PTCO debit card for PTO/PTCO-approved expenses and only when a check will not be accepted for PTO/PTCO purchases (such as online purchases). All other transactions not using the Trails West PTO/PTCO debit card will be processed by checks or approved reimbursements to the person who purchased items.

The school's crosscut shredder will be used when processing written credit card information.

At least two board members will be in charge of counting any cash collected for PTO/PTCO events or fundraising.

Cash will be kept in the school safe in the PTO/PTCO folder if it cannot be deposited the same day and a Deposit Notice will be attached with the names of those who counted the money.

Guidelines on Appropriate PTO/PTCO-related Expenses

IRS Guidelines for Non-Profit Organizations

Trails West PTO/PTCO is a tax-exempt 501(c)(3) organization. For an organization to continue to be classified as a tax-exempt under section 501(c)(3) of the Internal Revenue Code, the organization must be organized and operated "exclusively" for public purposes.

Any public, tax-exempt charitable group, such as the Trails West PTO/PTCO, must use all of the group's assets for its public, tax-exempt purpose. Therefore, none of the PTO/PTCO's funds can be used to benefit private individuals. The only exception is when an individual benefits as a by-product of carrying out the Trails West PTO/PTCO's purpose.

Trails West PTO/PTCO Policies

The Trails West PTO/PTCO's purpose is "to assist in attaining the highest level of education and welfare for the entire student body of Trails West Elementary School."

Expenses related directly to the educational environment and student experience are clearly allowable under the IRS guidelines. Examples include technology hardware and software, playground equipment, assemblies, instructional equipment, books, and costs associated with PTO/PTCO-sponsored school/community events such as Family Nights, Popcorn Days, and Fall Carnival.

Appreciation gifts do not directly support the Trails West PTO/PTCO's purpose, and are generally inappropriate expenses. Under IRS guidelines, the most conservative approach would be to have no expenses in this category at all. However, the Trails West PTO/PTCO follows the standards for federal employees, which allows "modest items of food and refreshment" and gifts with a market value of \$20 or less.

Reimbursement of expenses incurred by an individual on behalf of the PTO/PTCO is not considered "individual benefit" as long as the expenses being reimbursed are appropriate.

6. Teacher Grant Policies

The PTO/PTCO Executive Board will determine the timing of teacher grant cycles, but will have at least one per school year.

Teacher grant requests should be submitted in accordance with the grant cycle deadlines and all grants for a particular cycle will be evaluated at the same time in order to prioritize limited funding.

Prior to submission to the PTO/PTCO, teacher grant requests should be reviewed by the principal.

If a teacher grant request is technology-related, it should also be reviewed by the head of the Technology Committee prior to submission.

The PTO/PTCO cannot pay for the costs associated with receiving credit from a training or workshop, as that is considered a private benefit. However, non-credit portions of workshops or trainings will be considered on a case-by-case basis, with preference given to matching training grants provided by CCSD up to \$250.



Trails West Elementary PTO

CHECK REQUEST

Name: _____ Phone: _____

Date Submitted: _____

Project/Account: _____

Date Needed: _____

Reason for Check: _____

Check Payable to: _____

Check Amount: \$ _____

Address of Payee (if no bill attached): _____

If this is a bill that needs to be paid directly to a vendor, please attach the bill to this form and the PTO Treasurer will mail it.

Approved by: _____ Title: _____ Date: _____

Approved by: _____ Title: _____ Date: _____

For Treasurer's Use Only

Account: _____ Check # _____ Date: _____



Trails West Elementary PTO

DEPOSIT NOTICE

Name: _____ Phone: _____

Date Submitted: _____ Total Amount: _____

Project: _____

Specific Description of Source: (e.g.: ice cream social)

Complete the following information for your deposit:

Cash:

\$20 x _____ = _____

\$10 x _____ = _____

\$ 5 x _____ = _____

\$ 1 x _____ = _____

\$.25 x _____ = _____

\$.10 x _____ = _____

\$.05 x _____ = _____

\$.01 x _____ = _____

Checks:

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

\$ _____ x _____ = _____

Total Cash = \$ _____

Total Checks = \$ _____

Accepted by (PTO/PTCO Treasurer): _____

Date: _____