

## MMS PTA Treasurer Guidelines

2009-2010

### Overview

- Your committee will be responsible for presenting a **BUDGET** to the Treasurer and PTA for approval. The Treasurer will request this information from you related to your budget via email in August. Please include both your revenue and expense estimations as appropriate. It is critical that you stay within your committee's budget.
- **Form Definitions:**
  - **Expense Reimbursement Envelopes** - These are requests for a check to be written from the PTA account to reimburse an expense. These can also be used to pay an invoice to an outside vendor.
  - **Deposit Transmittal Forms**- These forms are for transferring PTA monies collected from various events to the treasurer for deposit into the PTA account.
  - **Texas Sales and Use Tax Exemption Form**- This form is presented to the vendor when we want to purchase something without the payment of the Texas Sales Tax. This can only be used when we are buying something that we are using in conducting our EXEMPT PURPOSE. This form is not used to purchase gifts for students or teachers. The form shows that the MMS PTA is a tax exempt entity. Copies of the attached form can be made and the appropriate vendor information input on the form.
  - **Texas Resale Certificate Form**- This form is used to purchase an item tax free that we are reselling. This form would be issued for 8<sup>th</sup> grade T-Shirt Sales.
  - **IRS Determination Letter**- This letter is issued to the IRS to show that the TEXAS PTA Association is a tax exempt entity. This letter is not necessary for your purchases but is available for your use if needed.
- You will not be reimbursed for expenditures without a receipt. Copies of receipts and email requests (without follow-up documentation) are not acceptable forms of documentation. All expense requests must be in the appropriate **Expense Reimbursement Envelope and the envelope must be fully filled out**. Receipts should be taped onto a piece of paper and totaled in the form a spreadsheet or summation feature. Please do not seal Expense Reimbursement Envelope
- The PTA will not reimburse for Sales Tax. There are Texas Sales and Use Tax Exemption Certificates in the **Treasurer's Supply Box** in the Mailroom.
- Deposits must be made timely in Treasurer Box or delivered to the Treasurer's home. Deposits must be made with the appropriate **Deposit Transmittal Forms**. **CASH should never be left in Treasurer's mail box**. An email to treasurer when a deposit is made is usually helpful to assure the deposits are not left sitting in school mailbox. ([kellytaff@comcast.net](mailto:kellytaff@comcast.net))
- A returned check charge of \$15.00 will be applied this year for all NSF checks.
- All check requests for the upcoming year must be **turned in by May 31, 2010**.

### Deposit Specific Guidelines:

- Please turn your deposits on a timely basis. Please make sure you adhere to the tax free sale day procedures.
- Use appropriate **Deposit Transmittal Form on all deposits.**
- Please include a spreadsheet with large deposits of greater than 6 checks. An excel sheet with the name of the person , the check amount and the grand total is perfect here.
- Please remove all Staples, Clips, etc . and include Checks or Cash in an envelope or in a Ziploc. Do not use the deposit transmittal as your envelope.
- If you are depositing \$250 or more of cash it must be counted by more than one person.

### Expense Reimbursements:

- Use appropriate **Expense Reimbursement Envelope for all check requests.**
- Please be sure to fill in all required information, **including date submitted**, on expense reimbursement requests.
- If including **an expense request based off an invoice that you want mailed to the supplier, please make 2 copies of the invoice.** ( one to be mailed and one for expense documentation)
- Receipts should be taped onto a piece of paper and totaled in the form a spreadsheet or summation feature.
- You will not be reimbursed for sales tax even if you paid it so do not include tax in your reimbursement request.
- If you send an email requesting a check you will still be required to submit the expense reimbursement envelope and the required invoice documentation prior to issuance of the check.

If you have any questions, please contact me at 713-806-8421 or [kellytaff@comcast.net](mailto:kellytaff@comcast.net).

Thanks

Kelly Taff

MMS Treasurer 2009-2010