

MMS PTA Treasurer Guidelines
2011-2012

Overview:

- It is critical that you stay within your committee's budget. Attached is the interim budget that was approved May 19, 2011. If you communicated any changes for your committee to the PTA board, they will be reviewed Aug. 23 and if approved by the board, the PTA membership will vote at the first meeting, Aug. 25.
- These are the forms you might need:
 - 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 the 8th 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 an original 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, then summarized and totaled. Please do not seal the 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.
- Money collected must be given to the treasurer in a timely manner with the appropriate Deposit Transmittal Forms. Checks and the deposit form can be put in the Treasurer box in the MMS Office. **CASH should never be left in the Treasurer's mail box.** Please call to arrange handing over cash. An email to the treasurer when a non-cash deposit is left in the school mailbox is appreciated. (pamcallahan13@gmail.com 281-501-3105)
- A return check charge of \$15.00 will be applied for all NSF checks.

- All reimbursement and/or check requests for the 2011-2012 year must be turned in by May 31, 2012.

Deposit Specific Guidelines:

- Please turn in your deposits on a timely basis. Please make sure that you adhere to the tax free sale day procedures.
- Use appropriate Deposit Transmittal Form on ALL deposits.
- Please include a spreadsheet with large deposits (greater than six checks). An excel spreadsheet with the name, check amount and grand total would be perfect.
- Please remove all staples, paper clips, etc. Include checks and/or cash in an envelope or in a Ziploc. Do not use the deposit transmittal form as your envelope.
- If you are depositing \$250 or more of cash it must be counted by more than one person.

Expense Reimbursement:

- 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 vendor, please make 2 copies of the invoice** (one to be mailed with the payment and one for our documentation).
- Receipts should be taped onto a piece of paper and totaled in the form of a spreadsheet or summation feature.
- You will not be reimbursed for the sales tax even if you paid it! Please do not include sales tax in your reimbursement request.
- If you send an email requesting a check, you are still required to submit the expense reimbursement envelope and all the required documentation prior to issuance of the check.

If you have any questions, please contact me at 281-501-3105 or pamcallahan13@gmail.com .

Thanks!

Pam Callahan
MMS PTA Treasurer 2011-2012