

Phoebe Hearst Elementary School

Parent-Teacher Association (PTA)

Policies and Procedures Manual



Hearst Elementary School
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National PTA Standards for Family-School Partnerships

The Hearst PTA adheres to National PTA Standards for Family-School Partnerships:

- a. Welcoming all families into the school community—Families are active participants in the life of the school, and feel welcomed, valued, and connected to each other, to school staff, and to what students are learning and doing in class.
- b. Communicating effectively—Families and school staff engage in regular, two-way, meaningful communication about student learning.
- c. Supporting student success—Families and school staff continuously collaborate to support students' learning and healthy development both at home and at school, and have regular opportunities to strengthen their knowledge and skills to do so effectively.
- d. Speaking up for every child—Families are empowered to be advocates for their own and other children, to ensure that students are treated fairly and have access to learning opportunities that will support their success.
- e. Sharing power—Families and school staff are equal partners in decisions that affect children and families and together inform, influence, and create policies, practices, and programs.
- f. Collaborating with community—Families and school staff collaborate with community members to connect students, families, and staff to expanded learning opportunities, community services, and civic participation. Source www.pta.org

Membership

- a. Annual membership dues are \$0.00 US for individual members of the Hearst PTA.
- b. A sign-up mechanism will be made available to individuals to renew or join at the beginning of the fiscal year and throughout the year.
- c. Membership in the Hearst PTA is renewed annually at the beginning of the school year.
- d. Qualified individuals can join or renew at any point throughout the school year .
- e. Records of each individual member will be kept and updated in a member database including the name of the individual and contact information (i.e. student(s) name(s), address, phone, cell phone and email).
- f. The secretary (or secretaries) is/are responsible for maintaining the membership database.

Enrichment Fee

- a. An enrichment fee will be established at the beginning of each budget cycle.
- b. The enrichment fee is a suggested donation, asked of each family in the Hearst community, in support of PTA enrichment activities for the children and school.
- c. The enrichment fee is not mandatory.
- d. Enrichment fee donations can be made by Hearst families in any amount below or above the suggested donation.
- e. Donation to the enrichment fee does not constitute payment of membership dues.

Duties of Officers

Presidents (or co-Presidents) shall:

- a. Preside at meetings of the organization
- b. Perform such other duties as may be prescribed in the bylaws or assigned by the organization
- c. Be a voting member of committees where appropriate and designated by the decision of the executive committee
- d. Lead the development and execution of an annual program of work for the organization
- e. Coordinate the work of the officers and committees of the organization in order that its objectives may be promoted and consistent with the purposes of the Hearst PTA.
- f. Serve as the representative of the Hearst PTA at community and school functions
- g. Work with the principal to plan and execute Open House meetings for the community
- h. Serve as liaison to the Hearst School Advisory Board (SAB) (or similar body as dictated by District of Columbia Public Schools). In that capacity, the president will attend and participate in regular SAB meetings, make regular reports to the SAB and maintain active communication with the executive board. Should the president(s) be unable, the vice president will serve in this capacity. If that is not the case, it shall be any other member of the PTA executive board as elected by the PTA executive board

Vice President shall:

- a. Assist the president(s) in carrying out his or her duties and responsibilities
- b. Perform the duties of the president in the absence or inability of that officer to act
- c. Provide oversight for all fundraising initiatives of the organization (i.e. fundraisers, grant writing, organizational pass-through programs)
- d. Perform other duties as assigned

Secretary (or Secretaries) shall:

Corresponding secretary-

- a. Prepare external communications (letters, invitations, emails, etc) on behalf of the PTA to the general DC community
- b. Prepare a master annual calendar of events to include PTA meetings and activities, Hearst School activities, and pertinent DCPS dates and activities, in collaboration with the PTA executive board and faculty
- c. Maintain and update the list of community Very Important Persons (VIPs) and disseminate PTA information to the list
- d. Update on a regular basis (monthly) the Hearst ES website to include pertinent PTA information
- e. Collaborate with the recording secretary on the preparation and dissemination of school related information such as event flyers, fundraising events and the “new school year mailing”, typically in August
- f. Retrieve all incoming mail for the organization and distributes it to appropriate officers responsible for various mail items
- g. Develop and distribute an annual directory of Hearst students and families by class

Recording secretary-

- a. Be responsible for the efficient and effective notice and management of the monthly PTA meetings, including announcing the meetings via list serve and flyers, receiving RSVPs for childcare, coordinating the agenda in advance and providing materials for the meeting
- b. Prepare minutes of the monthly PTA meeting and disseminate the meeting minutes via the list serve and posting on the PTA bulletin board
- c. Make available to the public for review the approved minutes of the general membership meetings and the approved minutes of the executive board meetings;
- d. Maintain a current copy of the bylaws
- e. Maintain a current copy of the *Hearst Policies and Procedures Manual*
- f. Maintain a current membership list
- g. Maintains organizational archives located on the school premises. These archives are maintained under lock and key, keys to be maintained by the recording secretary and treasurer
- h. Perform other duties as assigned

Treasurer shall:

- a. Have custody of all the funds of the association
- b. Keep full and accurate account of receipts and expenditures
- c. Review and approve all expenses and forward them to the bookkeeper to have checks written
- d. Make disbursements in a timely manner in accordance with the budget adopted by the association
- e. Make deposits in a timely manner
- f. Present financial statements at every regular meeting of the executive board and at every regular meeting of the association, and whenever the executive board requests
- g. Make a full financial report at the meeting at which new officers officially assume their duties
- h. Be responsible for the maintenance of such books of account and records as conform to generally accepted accounting principles and the requirements of federal and local statutes and the bylaws of the Hearst PTA
- i. Retain and work with an accountant for timely filing of annual 990 tax forms
- j. Be responsible for the timely completion and distribution of federal forms 1099 and 1096 as required
- k. Be responsible for the timely completion of federal form 941 and payment of all federal payroll taxes, as required
- l. Be responsible for the timely completion of all necessary filing and payment of state payroll taxes, as required
- m. Be responsible for the timely filing and payment of all necessary unemployment taxes, as required
- n. Be responsible for the purchase of all necessary insurance, including but not limited to liability insurance, surety bonds, and workers' compensation, as required

- o. Be responsible for keeping current the payment of all necessary licensing fees with federal and DC Government agencies, including DCRA (The Department of Consumer and Regulatory Affairs)
- p. Work with the PTA executive board, Hearst teachers and school administrators and PTA committee chairs to ensure that expenditures are within given budgets and budget line items
- q. Perform other duties as assigned

Bookkeeper shall:

- a. Enter all receipts and expenditures in QuickBooks or other bookkeeping record system
- b. Maintain a vendor file with all bills, receipts, invoices, reimbursement requests, etc.
- c. Maintain an income file with copies of all donation information, including checks, letters of restricted use of funds, etc.
- d. Review all checks and vouchers monthly to ensure that expenditures are in accordance with the budget
- e. Prepare all checks for the treasurer's or president's signatures
- f. Reconcile all accounts on a monthly basis, including but not limited to checking accounts, savings accounts, merchant services accounts, paypal accounts, petty cash accounts, and liability accounts as appropriate
- g. Organize and prepare expense reimbursement requests for regular disbursements by the treasurer
- h. Organize and prepare expense payment requests from committee chairs, executive board members and program leaders for disbursement by the treasurer
- i. Disburse petty cash
- j. Prepare cash boxes for PTA events with adequate cash appropriate for each specific event
- k. Assist the treasurer with other duties as assigned

Room Parent Coordinator shall:

- a. Solicit a room parent representative for each classroom in the school
- b. Regularly meet with room parent representatives
- c. Regularly communicate to room parents about pertinent PTA activities and actions necessary for each classroom to conduct
- d. Provide communications for room parents to disseminate to classroom families
- e. Act as a liaison between parents and staff and communicated the support needs of each group to the other

Faculty/Teacher Representative shall:

- a. Act as a representative of the Hearst faculty and staff at-large while serving on the executive board, speaks on behalf of the entire faculty and staff
- b. Communicate the needs and perspectives of the Hearst faculty and staff to the PTA executive board and vice versa

- c. Act as a liaison between the board and school staff concerning school-wide events and programs with classroom involvement (i.e. International Week, Math Night, Literacy Night, etc.)
- d. Coordinate with the staff to develop the annual calendar of faculty-driven school events and relate these to the executive board
- e. Assist the secretary with the development of the yearly calendar of events distributed to the Hearst community at large
- f. Perform other duties as assigned

Parliamentarian

The Parliamentarian is a non-elected position that may be appointed to a member of the executive board or member at-large. The parliamentarian shall:

- a. Assist the president when questions of procedure arise
- b. Ensure an orderly set of rules are followed when conducting meetings for the purpose of accomplishing the goals of the meeting fairly, as outlined in Roberts Rules of Order. The principles of parliamentary procedure are:
 - Justice and courtesy to all;
 - Rights of the minority protected;
 - Rule of the majority reflected;
 - Partiality to none; and
 - Consideration of one subject at a time.
- c. Provide interpretation of policies and procedures as outlined in adopted bylaws and policies and procedures manual
- d. Assist the president(s) by keeping track of the order of those wishing to speak, motions, amendments, voting, etc., during meetings. Make certain each member of the executive board has a current copy of the unit's bylaws and standing rules
- e. Receive and review all proposed bylaws changes

Expiration of the Term of Office

Terms of office shall expire two weeks after the last day of school for DCPS students.

Upon the expiration of the term of office or otherwise upon vacating the office, each officer shall turn over to the president (s), without delay, all records, books, and other materials pertaining to the office, and shall return to the treasurer, without delay, all funds pertaining to the office

Executive Board Meeting Attendance

Attendance at executive board meetings and regular meetings of the organization is an expectation of all executive board duties. Hearst PTA officers are expected to attend 75% of scheduled meetings. Occasionally board members must miss meetings due to circumstances beyond their control such as illness, travel, jury duty, holidays, and work demands. These are considered excused absences. "Silent failure", missing a meeting without notification, is unacceptable and may be cause for dismissal

Principles of Board Conduct

Under well-established principles of nonprofit corporation law, an executive board member must meet certain standards of conduct and attention in carrying out his or her responsibilities to the organization. Several states have statutes adopting some variation of these duties, which would be used in court to determine whether a board member acted improperly. These standards are usually described as the duty of care, the duty of loyalty and the duty of obedience.

Duty of Care

The duty of care describes the level of competence that is expected of a board member, and is commonly expressed as the duty of "care that an ordinarily prudent person would exercise in a like position and under similar circumstances." This means that a board member owes the duty to exercise reasonable care when he or she makes a decision as a steward of the organization.

Duty of Loyalty

The duty of loyalty is a standard of faithfulness; a board member must give undivided allegiance when making decisions affecting the organization. This means that a board member can never use information obtained as a member for personal gain, but must act in the best interests of the organization.

Duty of Obedience

The duty of obedience requires board members to be faithful to the organization's mission. They are not permitted to act in a way that is inconsistent with the central goals of the organization. A basis for this rule lies in the public's trust that the organization will manage donated funds to fulfill the organization's mission.

Reference- BoardSource (formally, the Center for Non-Profit Boards), www.boardsource.org

The Importance of Confidentiality

Board members, in the normal course of business, must treat as confidential all matters involving the board until and unless there has been a general public disclosure, or the information is a matter of public record or common knowledge. Disclosure to the public of activities as discussed at the board of directors meetings should be made only through joint decision of the board.

Reference- Bruce R. Hopkins, *Legal Responsibilities of Nonprofit Boards* (BoardSource 2003).

Meetings

Executive Board Meetings

- a. The executive committee meets once monthly, prior to regularly schedule membership meetings
- b. Minutes of those meetings are recorded and available in the organization's archives.

Membership Meetings

- a. Regular meetings of the organization occur once monthly (except when programming conflicts or weather events occur)
- b. Meeting notice is posted seven days in advance. An announcement in a newsletter, notice delivered through student folders and/or posting through the organization's electronic messaging system on any given day shall constitute sufficient notice.

Committees

Standing committees

- a. The Hearst PTA has the following standing committees
 1. Annual Spring Fundraiser (i.e. casino night/auction)
 2. Fall festival
 3. Spring festival
 4. Teacher appreciation week
 5. Outreach
 6. Green team
 7. Grant Writing
 8. Library
 9. After school enrichment
 10. Wellness
- b. Committee chairs are appointed by the executive board.
- c. A survey of volunteer opportunities through Hearst PTA committees is offered to the membership at-large at that beginning of the year and throughout the year.
- d. The executive board will encourage broad participation in committees by all families and promote volunteerism through the committees.

Financial Procedures

Budget Cycle

- a. The fiscal year of this association shall begin August 1 and end July 31.
- b. The executive board shall draft a proposed budget for the following school year, to be presented to the general membership in April for modification and approval. The draft budget will be posted on the Hearst list serve, PTA bulletin board and distributed at the April meeting.
- c. The draft budget for the upcoming year will be voted on at the May and/or June membership meeting.
- d. After midnight on June 30th of a given budget year, any funds for which expenses have not yet been incurred (unobligated balances) shall cease to be available for projects approved during that budget year. Expenses incurred during that budget year but not yet reimbursed (uncosted balances) shall be carried over to the next year's budget in a category entitled "Prior Year Uncosted Balances," and closed out as expeditiously as possible.
- e. Within 30 days of the end of each budget year, the Treasurer for the year just ended shall develop a balance sheet reflecting all assets and outstanding financial obligations.
- f. At each PTA meeting during the school year (September through June), the treasurer—with support from the PTA bookkeeper—shall present a balance sheet as well as a monthly profit-and-loss statement (showing credits and debits by line item during the previous calendar month) to the general membership for review and discussion.
- g. No later than two weeks after the end of each fiscal quarter, the treasurer will provide to the executive committee a Balance Sheet, a Detailed Profit and Loss Statement, a Statement of Cash Flows, a Cash Flow Forecast, and a Budget vs. Actuals report to the executive board.

Expenditures

- a. **Access to PTA Bank Accounts.** In order to enable a smooth financial transition, within the first week of each new budget year, the incoming treasurer and the presidents(s) shall complete signature cards and share all security information (e.g. pins, security questions, etc.) for all Hearst PTA bank accounts and other financial accounts and assets. Treasurers are authorized to monitor activity on PTA accounts.
- b. **Linking the Approved Annual Budget to Budget Execution.** All expenditures of PTA funds shall be associated with specific line items in the approved budget. As such, each request for disbursement of funds shall be accompanied by a statement of the line item from which it is to be drawn, and no funds shall be disbursed in the absence of such a link.
- c. **Authority to Request Disbursements of Funds.** All members of the Hearst Faculty, Hearst PTA members, and family members of Hearst Students have authority to request a disbursement of funds. In addition, any member of the community who incurs expenses on behalf of Hearst Elementary School has the authority to request a disbursement of funds as long as the expenses were previously approved by the PTA

Executive Board. All requests for disbursements of funds must be made in writing using a Reimbursement Request Form, and copies of those requests shall be retained and filed in the PTA vendor files until no longer required by law.

d. Instructions for Individuals with Authority to Request Disbursements against Budget Line Items.

At the start of the budget year (or, when appropriate, as a committee chair's assume their roles and have responsibility for a given year's budget line item), the treasurer shall provide written guidance to each chair concerning:

- which budget line item(s) pertain to their responsibilities;
- who besides each individual chair can draw on that line item;
- what the specific procedures are for requesting funds disbursements, either from the line item as approved or above and beyond money allocated;
- how much (if anything) is available to the committee chair to spend; and
- how much (if anything) the committee has been budgeted to earn.

The PTA bookkeeper shall receive a copy of such guidance, including any changes to the guidance or the committee chairs responsible for administering them over the course of the school year.

- e. **Authority to Approve Disbursements against Budget Line Items.** Each request to expend funds from a budget line item shall be approved prior to disbursement by the president (s) or treasurer.
- f. **Authority to Exceed Expenditures against Line Items.** After the budget has been approved by the general membership, any request for a single expenditure that exceeds the amount budgeted for by up to \$500 must be approved in writing by a President. Any request for an expenditure that exceeds the amount budgeted for by more than \$500 must be approved by the executive board. The treasurer shall highlight these expenses in detail to the general membership at the next membership meeting.
- g. **Approval for Expenditures Greater Than \$2,000.** All checks for expenditures of funds totaling \$2,000 or more shall be co-signed by the president, regardless of whether or not such requests fall within the approved budget.
- h. **Changes to Line Items during the Course of the School Year.** The amounts or intended uses of budget line items during the course of the budget year can be amended by up to \$2,000 by vote of the PTA Executive Board, subject to a limit of \$5,000 across all line items per budget year. Changes to a line item by over \$2,000 or in excess of a cumulative total of \$5,000 must be approved by a vote of the PTA membership. All changes shall be recorded by the Treasurer and provided in writing to the PTA bookkeeper. Notice of such changes also shall be made available to the general membership at the next regular meeting.
- i. **Cross-Checking Disbursement Requests.** The PTA bookkeeper shall verify that each request for disbursement of funds conforms to the treasurer's guidance for the current

budget year, and seek guidance from the approving authority and/or the presidents concerning any apparent inconsistencies in the persons, purpose, or amounts requested before proceeding with disbursement. The PTA bookkeeper shall notify the president and treasurer prior to making any disbursement if a request exceeds the amount allocated to that line item.

Other Financial Procedures

- a. Audit Committee will be formed and consist of one member of the executive board (not to be the Treasurer or Bookkeeper) and a minimum of two members appointed by the executive board from the Hearst community at large (at least one of whom has professional financial experience. The Audit Committee shall review the budget and budget processes at the end of each fiscal year. This Committee shall evaluate consistency between the approved budget as presented to the membership, on one hand, and its execution, on the other; identify areas in which financial practices could benefit from the application of other financial best practices; and consider improvements in the PTA's financial risk management approach. Each Audit Committee shall produce a written report detailing its conclusions by October 15th of that year, and the executive board shall ensure that the Audit Committee's report is available to all PTA members.
- b. Should the PTA decide to fund the salaries of teachers or other staff in a given budget year, the executive board shall incorporate into its budget planning the cost of related taxes, professional insurance, and other associated fees and expenses.
- c. The treasurer is responsible for all communications with and submissions to the IRS, state and local governments, and the Department of Consumer and Regulatory Affairs (DCRA) concerning financial filings and payment of fees by the Hearst PTA. The treasurer is also responsible for advising the executive board and committee chairs on IRS-related requirements and considerations concerning PTA activities. (i.e. 990 compliance, etc.)

Legal Compliance

All policies, herein, shall comply with applicable local, state and federal laws and the organization will conduct its policies and procedures in adherence to local, state and federal laws.