Welcome!
¡Bienvenidos!
Annual PTO Meeting
September 17, 2019
Adams 14
Introductions
Eduard Storz
Director of Finance
Hyesun Son
Senior Accountant
Shelagh Burke
Director of Federal Programs,
Intervention Services and Technology
Objective

• To know the purpose of PTO
• To know the BOE policies for Adams 14
• To review bylaws, communication norms and meeting structures for your schools
  PTO
• To know financial responsibilities of PTO and Adams 14
Purpose of Parent Teacher Organizations (PTO)
PTO groups are partners in our children’s education.

Their purpose is to advocate and help students at their school succeed to ensure our children learn, grow and become responsible contributing citizens.
PTO Resource

PTO Website
• http://www.pto.org/

Board of Education Policies
Role of PTO

• Establish and maintain a working relationship among parents, school and community.

• Support school improvement teams and promote the finest education possible for the students their school.

• Support technology and supplement equipment and supplies

• Promote student safety and security.

• Develop events and projects that will support or enrich the curriculum.

• Enhance the quality of education by raising funds for school supplies or programs that fall outside the school budget.
### What PTO does and does not do

#### The PTO DOES
- Support the educational programs and extracurricular activities of the school
- Encourage parents' involvement in their individual children's lives, education, class, and school
- Provide feedback and suggestions for school programs
- Coordinate events and projects that will support or enrich the curriculum
- Encourage/fund the increased exposure of students to technology
- Provide feedback/assist with increased awareness of school safety and security issues
- Organize fundraising efforts to support some additional programs, equipment, and services not covered in the school budget
- Support the educational goals of the school and assist with attaining those goals through parent and community volunteerism
- Recruit volunteers and coordinate volunteer efforts to staff PTO functions and assist with school programs
- Stay aware of legislation and political issues that may impact education and schools
- A LOT!!!

#### The PTO does NOT
- Run the school
- Force parents to participate in PTO and/or school activities
- Set policy regarding school programs
- Define the school's curriculum
- Dictate the technology platforms and/or software used by the school
- Define or interfere with the school's security program and policies
- Control the school's budget
- Set the educational goals, testing requirements, or compliance factors
- Have jurisdiction or authority over school staff, teachers, and other employees
- Endorse a particular political candidate or commercial concern
- DO EVERYTHING!!!
PTO Bylaws

• Bylaws govern an organization’s operations and contain the basic rules relating principally to itself as an association.

• PTO bylaws outline the basic purpose of PTO, lists basic policies and provides a structure for how the PTO is set up.

• The bylaws also provide information on PTO committee structure, the annual convention and amendment process.
PTO Communication Norms

Adams 14 Expectations for Working Together

Supporting teamwork in a work culture that values collaboration, accountability, openness, and honesty, and that endorses planning, synergy, and achievement in a fun, team-oriented atmosphere. People recognize, and even encourage the building of a strong Adams 14 "circle of trust." Blanchard and Bennis.

Treat others with dignity and respect.

Even if you have a difference of opinion or differing work styles, you must treat everyone with dignity and respect. This standard is essential in the type of work environment we all want to work. Check yourself and challenge yourself. A good rule of thumb is to remember "COMPLIMENT" - treat one another honestly and as the person.

Don't start to understand before being understood.

Shelley Company explains that when we need to understand perspective and motivation from other people's position, we must not come in and express our ideas or values which may cut off effective problem-solving.

How do you resolve?

We will have different opinions at times. That we expect in exercising our skills and think through tough issues so we can make decisions based on mutual agreements.

Act with integrity,

Don't speak about people when they’re not present. Think carefully before you act. When people can’t understand differences of opinion, if you want and don’t resolve a matter, then it is to your advantage or the HR department. If you escalation is if you increase any kind of harassment or engage illegal or unethical behavior. In that case, contact HR. I that has not been recorded through the behavior.

Keep confidence open with your supervisor.

It matters between the confidentiality of your position, and with respect, but it keeps your supervisor, the communication from that job is to ensure people and processes are working together successfully. Don't share them.

Encourage today's development.

We are researching and learning communication through speech. That's good and bad. When there's a new client or a technological change, pick up the phone or walk to the other person's office to straighten things out, not people. It's far more effective, efficient, and respectful. Avoid pronouns in memoranda. I have noticed that when today's people (especially) need to be recorded and repeated, lose meaning over the phone as well as several times in important conversations. Write with that in mind.

Value each other's input.

Everyone has more expertise than you, don't believe. Please consider your co-workers' insights of value. When working for a meeting, the speaking priority and immediate communication and clear to discuss ideas from the main agenda, the sub-agenda, and all the minute.

Expect standards.

We're dealing in service and reputation, a lot of good opinion. However, if you can't meet a deadline, it's okay to recognize that pressure, that requires everything wrong. It's okay to communicate that you're not going to be able to meet the deadline. But you need to explain why so that you can be dealt with appropriately and that the needs of the organization.

Employ balance in your life.

A strong job is worth every minute, and it's worth it. Over time, we have to be serious to maintain our personal and professional balance to check. You must make sure that you're working appropriately in yourself and outside of work. We people also have to look out our title. But the title had that doesn't mean if you confront it is that "simply" said. We have to keep that ever in mind.
Board of Education (BOE) Policy
Board Policy—PTOs and required action steps

Relations with Parent Organization—KBE
This policy outlines expectations of the district and the superintendent to foster and strengthen parent-school relations. Additionally, it defines parent organizations and the role they play in the district.

Parent Group Annual Checklist—KBE-E
This policy provides a checklist that PTOs will use to provide an annual review of their accountings and compliance with BOE Policy KBE-R.

Organizational Regulations for Parent Organizations—KBE-R
This policy provides regulations to parent organizations operating within the school district and protocols for being in compliance with BOE policy.
Annual Timeline for PTOs

**August, 2019**
- Annual meeting w/ School Principal

**September, 2019**
- Annual District PTO Meeting/Training

**February/March, 2020**
- 501c3 submission of 990 tax returns to IRS
- 501c3 submission of W-2's and 1099's to IRS

**May, 2020**
- District PTO Meeting to close 2019-20 school year

**July, 2020**
- 501c3 annual audit (not required to be independent CPA)

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**August 1**
Proof of entity legal standing in good status:
- 990 tax returns if 501c3
- Copy of annual audit & bylaws, if 501c3
- Form KBE-E completed
Hyesun Son
Senior Accountant
Aligning PTO initiatives with School Improvement Plans
Finance Update for PTO
2019-2020
Purchasing Update

So you want to buy something….

- How will you meet competitive pricing requirements?
- Do you have all the approvals you’ll need and how long might that take?
- General requirements for all vendors.
- What method of payment will you use?
- All purchases made by the PTO officers or members on behalf of the school are the property of the PTO.
Purchasing Approvals

- Do you have all the approvals you'll need and how long might that take?
  - Board Approval for all incremental purchases with a vendor over $15,000 and any vendor over $15,000 in aggregate
  - All purchase requisitions approved by
    - Budget Manager
    - Grant Staff if applicable
    - CFOO
    - Purchasing
  - Contract signatures
    - Contract required if buying services
    - Contracts below $2,500 can be signed by Budget Authority
    - Contracts above $2,500 need two of the following individuals signature
      - CFOO
      - Superintendent
      - COO
  - Other approvals
    - Check request signatures
    - IT or Operations staff
COMPETITIVE PRICING

How will you meet competitive pricing requirements?

$0-$2,500 Suggest 3 quotes
$2,500.01-$49,999.99 3 quotes documentation required
$50,000 and up formal bid process

• Use of sole source justification forms where appropriate
• Cooperative pricing agreements
• Professional services exemption
General Requirements for Vendors

- New vendors need a vendor packet completed
  - Vendor request form
  - W-9(EIN)
    - Independent contractor vs temp employee
Payment Methods

• P-cards
  • Credit Limits/Declining Balance Cards

• PO
  • Started by entering a requisition, allows Purchasing to help you
  • Send receiving docs and final invoices to AP with your signature and the PO number to pay

• Check Request
  • Board policy restricts use to pre-payments and reimbursements
Internal Control

Internal Control is a process, effected by an entity’s board of trustees, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the:

- Safeguarding of assets
- Effectiveness and efficiency of operations
- Reliability of financial reporting
Cash Receipting Internal Control Procedures

- Record cash receipts when received, and give receipts
- Keep funds secured
- Document transfers
- Supervisors verify cash deposits
- Restrict access of cash to as few people as possible
- Make daily deposits
- Compare receipts to deposit records
- Review monthly reporting
  - Provide updated contact information to Finance team
Cash Receipting in Fundraisers

- Use Tickets or logs in place of receipts
- Restrict access of cash to as few people as possible
- Always verify cash with someone else
- Keep good record of all the cash received and products sold in the event
- Keep funds secured all the time
- Compare deposits made to monthly reports
MySchoolBucks

• Can take donations via credit card on school or PTO web page
• Can accept credit card payments for PTO fundraising

• Currently implementing for school/district donations, athletics gate, activities/clubs, student fees and facility use rentals

Contact Hyesun Son 303-853-3220 if interested in using
Fund 74 -> Fund 23

- GASB 84 – Definition of fiduciary fund changed
- No change to the way funds are used or recorded
- Purchasing policy compliance not optional
- Account numbers - must be more specific with expense classifications
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Questions