

## **FOJBE PTO Policy on Expenditures**

### **Introduction**

As the Friends of Jacksonville Beach Elementary Parent Teacher Organization has a fiduciary duty to the membership and its donors to assure that funds are being used appropriately, the following policy is written to give guidance to the FOJBE president, treasurer, and other elected officers regarding which expenditures can be completed without prior approval from the membership.

### **General Policy**

1. All expenditures must be consistent with the FOJBE PTO mission and approved budget.
2. All expenditures must complete a Reimbursement / Check Request form or Enrichment Grant Application form.
3. All appropriate receipts must be submitted with the reimbursement/grant request.
4. The treasurer will review the current spend against any line item prior to approving and writing a check against that line item to ensure the necessary funding exists.
5. Proposed expenditures of less than \$500 can be reviewed and approved by the treasurer.
6. Proposed expenditures of greater than \$500 must be reviewed and approved by the jointly by the treasurer and president. The program chair must disclose if there is any vested interest in profit of vendor when seeking approval.
7. Proposed expenditures related to the School Improvement, STEM, or Contingency line items must be approved by a membership vote consistent with PTO bylaws.
8. Prior to recommending expenditures related to the School Improvement line item, FOJBE PTO will gather community input from PTO members and the school community and utilize input to develop expenditure priorities.
9. Reimbursement / Check Request forms must be submitted and processed within the same fiscal year as the expenditure was incurred. The fiscal year of the organization shall begin on July 1 and end on the following June 30. In the event a check is lost and must be reissued, please note that any bank fees incurred by PTO (ex: stop pay fee) will be deducted from the reissued reimbursement check.



### **Classroom Teacher Grants**

Each school year, all classroom teachers (not including resource teachers) are eligible for a \$150 grant to directly provide books, learning materials, equipment, supplies and other such items for the educational enrichment of the students. Teachers must purchase the supplies and then complete the Enrichment Grant Application with the receipt(s) attached. The completed applications must be submitted to the PTO Treasurer either by placing it in his/her box in the PTO room (in the library), by putting it in the PTO box in the front office, or by email to [fojbepptreasurer@gmail.com](mailto:fojbepptreasurer@gmail.com). **The reimbursement check will be made UP TO \$150.** The check will be placed in the teacher's box. Basic Procedure:

1. Purchase supplies.
2. Complete Enrichment Grant Application and attach receipt(s).
3. Submit to PTO Treasurer.

### **Enrichment Grants (Art, PE, Music, Library, Guidance, STEM)**

Each school year, resource teachers are eligible for an enrichment grant to directly provide books, learning materials, equipment, supplies and other such items for the educational enrichment of the students. For purchases greater than \$500, the resource teacher must email the PTO President ([fojbepptreasurer@gmail.com](mailto:fojbepptreasurer@gmail.com)) with the list of supplies and the estimated cost. This will be reviewed and must be approved before the resource teacher can order. Once approved (if needed), the resource teacher may order the supplies and then complete the Enrichment Grant Application with the receipt(s) or invoice(s) attached. The completed applications must be submitted to the PTO Treasurer either by placing it in his/her box in the PTO room (in the library), by putting it in the PTO box in the front office, or by email to [fojbepptreasurer@gmail.com](mailto:fojbepptreasurer@gmail.com). **Reimbursement/payment is as follows: Art UP TO \$2000; PE UP TO \$1000; Music UP TO \$1000; Library UP TO \$500; Guidance UP TO \$500; STEM UP TO \$1000.** Reimbursement checks will be placed in the resource teacher's box. Invoices will be paid directly. Basic Procedure:

1. For a request greater than \$500, email the PTO President with your list of supplies and estimated cost for approval.
2. For approved requests and purchases less than \$500, purchase supplies.
3. Complete Enrichment Grant Application and attach receipt(s) or invoice(s).
4. Submit to PTO Treasurer.

### **General Reimbursement & Check Requests**

Each school year, the chairs of all the PTO Programs or JBE Clubs may submit reimbursement or check requests to pay for their programs consistent with the approved PTO budget. Chairs must complete the Reimbursement / Check Request Form and submit it with any receipts or invoices. The completed forms must be submitted to the PTO Treasurer either by placing it in his/her box in the PTO room (in the library), putting it in the PTO box in the front office, or by email to [fojbepptreasurer@gmail.com](mailto:fojbepptreasurer@gmail.com). The reimbursement will be provided to the chair in the manner they selected on the form. Basic Procedure:

1. Purchase supplies within the budget approved for the program.
2. Complete Reimbursement / Check Request Form and attach receipt(s) or invoice(s).

3. Submit to PTO Treasurer.

**Check Writing Time Table:**

- Checks will be written and available within two weeks.
- When feasible, reimbursement checks over \$500 should be written and available within 5 business days.
- Invoices will be paid by their due date. If you request a check for a vendor, please allow enough time for the check to be processed.
- All checks require two signatures and therefore cannot be prepared without proper notice.