



Expense Reimbursement and Deposit Policies

Thank you so much for your work supporting the Southmoor PTO and for helping to make Southmoor such a great school. The school would not be as successful as it is without the continued support of parents like you! The following is the Southmoor PTO Expense and Reimbursement policy.

Reimbursements

The PTO reimburses individuals who are buying supplies for the PTO. These people include:

- Event/program coordinators (or their designees) who are making purchases that are included within the committee budget. If purchases exceed the committee budget, any overages must be approved by the PTO board.
- Officers or PTO board members
- Others with permission of PTO board

Reimbursements for all expenses will be made after receipts for the expenditures have been documented and approved by the PTO Treasurer. Reimbursement requests must be for expenses incurred planning PTO related events or other PTO committee expenses. Any non-budgeted expense exceeding \$50 requires prior authorization from the PTO board.

IRS Guidelines for Non-Profit Organizations: Southmoor PTO is a tax-exempt 501(c)(3) organization. For an organization to continue to be classified as tax-exempt under sections 501(c)(3) of the Internal Revenue Code, the organization must be organized and operate "exclusively" for public purposes. Any public, tax-exempt charitable group, such as Southmoor PTO, must use all of the groups' assets for its public, tax-exempt purpose. Therefore, none of the PTO's funds can be used to benefit private individuals. The only exception is when an individual benefits as a by-product of carrying out the Southmoor PTO's purpose. Examples include: technology hardware and software, playground equipment, assemblies, instructional equipment, books, and costs associated with PTO-sponsored school/community events such as Back to School Night, Moose is Loose, Donuts for Dads, Muffins for Moms, Southmoor Auction.

For budget and accounting purposes, any expenses relating directly to PTO business or events for which reimbursement IS NOT requested should also be submitted to the Treasurer for documentation. These expenses will be considered donations. If you would like a receipt for your tax deductible donation, request from the PTO Treasurer.

Follow this process for reimbursement

- Attach bills or receipts to a completed Reimbursement Request Form. The forms may be found online [here] or in the Treasurer box in the office.
- Either email to treasurer at doubletwizzle@gmail.com, hand deliver, or leave in the PTO Treasurer box in the office.
- A check will either be mailed or hand delivered to you.

The PTO is tax exempt

The Southmoor PTO is a tax exempt organization. When making purchases on behalf of the PTO, please bring the Tax Exempt Letter with you to request that the purchase is tax exempt. Contact the treasurer at doubletwizzle@gmail.com to request the Tax Exempt letter.

Deposits

If you are in charge of a fundraiser or other PTO program that involves collecting money (either cash or checks), please be sure to give the funds to the PTO Treasurer in a timely fashion.

For more information

For any questions about the reimbursement process, contact the treasurer, Lisa Ide at doubletwizzle@gmail.com.