



PTA/PTSA Standing Rules

Local PTA/PTSA Unit Name:

School Name:

School District:

IRS EIN:

National PTA ID Number:

FINANCIAL

- **Tax Exempt Status:** This local PTA/PTSA unit is recognized by the IRS as a tax- exempt association within the umbrella exemption provided by the Arizona PTA under Section 501(c)(3). The Group Exemption Number of all local PTA/PTSA units within/under Arizona PTA is **1582**.
- **Tax Filing:** The Treasurer shall be responsible for filing all regulatory forms, including IRS form 990N, 990EZ, or 990 as required annually by IRS code. Annual Incorporation renewal will be filed by Arizona PTA upon required officer information received from this local unit.
- The signers on the bank account shall be:
- This local unit's funds are held in the following depository, financial institution, or bank. Provide the name and address for each account.
- An annual financial review of this local PTA/PTSA unit's financial records is required. The financial review shall be completed **after** the fiscal year ends.
- The local PTA/PTSA unit budget is proposed and approved at the first general membership meeting of the year.
- Two signatures are required on all checks and disbursements.

- All money shall be counted by at least two persons, one of which may be the treasurer, and all counters shall sign a completed Deposit Form. A copy of this form shall be retained by all signers of the form, whether hard or digital copy.
- Any check made payable to the PTA that is returned as non-sufficient funds (NSF) will be re-deposited [#] times. Any charges incurred by the PTA because of insufficient funds shall be charged to the check writer. The PTA reserves the right to refuse subsequent checks from the check writer and require cash or money order for payment.
- The PTA shall have a carryover in the checking account of not less than \$ [] at the end of the fiscal year.

E-COMMERCE

A. Recurring Payments for PTA expenses may be set up to be deducted directly from the bank account. At the first membership meeting of the year, a motion is made to approve the recurring payment to the specific vendor.

B. Debit Cards

1. Cards are issued to authorized signers on the bank account and include the name of the PTA.

No cash transactions (ATM, cash back, etc.) are allowed.

2. Prior to use of the credit or debit card, a funds request form is completed and submitted. Following the purchase, the receipt is given to the Treasurer and attached to the funds request form.
3. A change in signer on the checking account requires a change in signer on the card, and a financial reconciliation shall be performed. This applies when fraud or misuse of the card has been discovered.
4. If the card is lost or stolen, the account must be reconciled to identify any unauthorized transactions.

C. Online & Point of Sale Payment Collection Systems

1. The payment collection system must be in the PTA's name.
2. The payment collection system's statements must be clear with detailed and accessible information on a real-time basis. The PTA must have immediate access to know who has paid, the purpose of the payments, and the expected cash transfer amount.
3. Reconciliations must occur monthly. Whether a manual or automatic transfer to the PTA bank account occurs, transfers should occur at least monthly and proper documentation is required as with a traditional bank deposit. For daily deposits, a weekly summary of the deposits may be documented on a single deposit form. The deposit form should have the online transaction confirmation attached and does not need counters' signatures as you are receiving a bulk deposit. The deposit form should include the amount of the deposit, which budget lines are impacted.
4. For swiped transactions, the PTA should research the payment collections system's policies on handling cards that do not read correctly. The PTA does not store card information.

5. In the case of electronic payment disputes, the PTA should research the payment collection system's policies on challenging a disputed payment. The PTA confirms that only the PTA President or Treasurer has access to issue a refund to the customer. Any challenge of payment must be responded to promptly and accurately. Confirming a refund requires the same approvals and documentation as required for a funds request form. The authorized refund is recorded in the check registry prior to withdrawal. If merchandise has not already been provided, goods and services are withheld until the dispute is cleared. If the dispute is not resolved favorably, the action is treated in the same manner as a non-sufficient funds check.
6. **No Peer-to-Peer platforms may be used by the PTA (i.e. Zelle, Cash App, Venmo) as these platforms do not protect the PTA if a charge is disputed.**

MEMBERSHIP:

- **Membership dues amount:** The membership dues for this unit shall be \$[Enter total dues amount].
This amount must include \$6.50 for Arizona PTA and National PTA dues.
- This local PTA/PTSA shall maintain at least ten (10) members annually, including the officers.

OFFICERS:

The elected officers shall be **a President, a Secretary, a Treasurer and one or more Vice Presidents**. List any additional Vice Presidents by title and in order of succession. *(The order in which they would succeed the President in the absence of or inability of the President to serve.)*

The officers of this local PTA/PTSA unit shall be elected at the general membership meeting in the month of *[April or May]* to serve a term of *[one (1) or two (2)]* years. The fiscal year for local units begins on July 1 annually, which is when newly elected officers' term will begin.

EXECUTIVE BOARD: The Executive Board shall consist of the elected officers and Standing Committee Chairs appointed by the President.

ADDITIONAL DUTIES OF OFFICERS: [list any additional duties of officer here, note that the standing rules cannot duplicate language already in the bylaws, or contradict the bylaws. Delete this section or put "no additional duties" if applicable.

- President
- Vice President
- Secretary
- Treasurer

COMMITTEES:

Standing Committees: List the Standing Committees that will have a Chair serving on the Executive Committee. Do not include the Nominating Committee

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Nominating Committee: Three (3) paid members will be elected to serve on the Nominating Committee at least two months prior to election of officers as outlined in the Unified Local PTA/PTSA Unit Bylaws. The Nominating Committee for this local PTA/PTSA unit shall be elected by the general membership.

- The Nominating Committee shall elect its own chairperson. The President does not serve on this committee.

MEETINGS:

Executive Board Meetings: shall be held in the months of:

Quorum:

- **Executive board meetings:** A majority of Executive Board members present constitutes quorum at executive board meetings.
- **Membership Meetings:** A majority of Executive Board members plus [Enter number] members present shall constitute a quorum for membership meetings.

General Membership Meetings: A minimum of three (3) general meetings shall be held each year.

The months for general membership meetings shall be held in the months of

General meeting notifications for members shall include the date, time, place, and purpose of each general membership meeting. The notice shall be given at least ten (10) days but not more than sixty (60) days prior to the meeting date. Five (5) day notice must be given of a change in meeting dates or times.

This local PTA/PTSA unit may allow students to be voting members of this association. Children should be of an age where they are able to understand, decide, and be able to speak/debate on their own behalf regarding all items of business at a general membership meeting.

Designated ages, grades, or both for student membership participation in the business of general meetings of this local PTA/PTSA unit shall be: [Enter student membership eligibility]

RECORD RETENTION:

Secretary records, policies, and the PTA charter must be kept permanently; financial records must be retained 7 years per the IRS guidelines for nonprofits.

STANDING RULES AMENDMENTS: This local PTA/PTSA unit's Standing Rules may be amended, at any time by the General membership by a majority vote of the members in attendance and voting, if a quorum has been established and prior notice with the text of the proposed amendments to amend was given. If no notice to amend was given, and a quorum is established, a 2/3 majority vote of the members present is needed for adoption.

If this local PTA/PTSA Unit's Standing Rules are amended, that action must be recorded in the minutes of the general membership meeting where they were adopted.

These standing rules shall be read and approved at the first general meeting of each membership year and may be read by request at any meeting or shall be available for reading.

- A copy of these standing rules shall be given to all members of the Executive Board.
- If the Standing Rules are amended, a copy of the new document must be forwarded to Arizona PTA.
office@azpta.org

These Standing Rules were adopted by a majority vote of the general membership on [Enter adoption date]. **Print**

Name of President:

Date:

Signature of President:

Print Name of Vice President:

Date:

Signature of Vice President:

Print Name of Secretary:

Date:

Signature of Secretary:

Print Name of Treasurer:

Date:

Signature of Treasurer:

For additional guidance and further details regarding keeping this local PTA/PTSA unit in "Good Standing" and in compliance please refer to the Unified Local PTA/PTSA Unit Bylaws and Arizona PTA Bylaws.