

By-Laws for
**The PARENT TEACHER ORGANIZATION:
FRIENDS OF BOWIE DRAGONS**

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Friends of Bowie Dragons Board Members for the 2026-2027 school year

Haydee Ruiz, President

Cell: (832) 595-4279

Patricia Resendiz, Secretary

Bianca Romero, Treasurer

Citlalli Garcia Mendoza, Co-Treasurer

Maria Diaz, Communications

Jamylethe Ramirez, Hospitality

ARTICLE I: Name

The name of this organization shall be Friends of Bowie Dragons (hereinafter the “PTO”), and its principal place of business shall be Bowie Elementary, 2304 Bamore Road, Rosenberg, Texas 77471. The Friends of Bowie Dragons will have a mailing address of P.O. Box 364, Rosenberg, Texas 77471.

ARTICLE II: Purpose and Mission

The purpose for which the PTO is organized are as follows:

- To promote the welfare of children in the home, school, and community.
- To raise the standards of home life.
- To foster closer relationships between the home and school, so that parents and teachers may cooperate intellectually in the education of children and youth.
- To develop a unified effort between the educators and the general public and to secure quality experiences for all children to the highest advantages in physical, mental, and social education.

ARTICLE III: Policies

The PTO is organized exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

The PTO shall be a nonprofit, nonsectarian, nonpartisan, and nondiscriminatory organization. The use of funds and proceeds derived by this organization shall be for the improvement of the quality of education at Bowie Elementary.

No part of the net earnings of the organization shall benefit or be distributable to its members, trustees, officers, or other private persons. However, the organization can pay fair compensation for services provided and can make payments that support its mission.

No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Regardless of anything else in this document, the organization will not engage in activities that are not allowed for (a) a corporation that is exempt from federal income tax under section 501(c)(3) of the IRS code, or similar future laws, or (b) an organization where donations are tax-deductible under section 170(c)(2) of the IRS code, or any similar future laws.

If the organization is dissolved, its assets will be given to one or more causes that qualify as tax-exempt under section 501(c)(3) of the IRS code, or any future similar laws.

ARTICLE IV: Membership

Section 1: Membership

Any parent, guardian, or family relative of an enrolled Bowie Elementary student, or a current Bowie Elementary faculty or staff member who subscribes to the purpose of this PTO, may become a member of this organization.

Section 2: Dues

No annual dues will be collected from any participating member. Membership in this PTO shall be available without regard to race, color, creed, or national origin.

The Board has the option to establish annual dues. The Board will agree on an amount, present the proposal during the May general meeting, and 51% of the members must vote and approve the dues. The dues would be in effect at the start of the school year in August.

In the case dues are required, one paid membership fee covers two (2) parents or guardians in one household, and each household shall be recognized as one (1) voting member.

Section 3: General Meetings

General meetings shall be held every two (2) weeks on Wednesday.

There will be a face-to-face meeting at the beginning of each month in the Bowie Library and on Facebook Live. The second meeting will be held via Zoom.

Meetings can be called by the Board and/or the President. Meetings may be rescheduled for due cause at the discretion of the President. The first meeting of each school year shall be held no later than August 1st and shall include approval of the PTO's current year budget.

General meetings shall be open to any interested persons.

The general meetings shall be notified of the time and place by electronic media, newsletters, and flyers at least seven (7) days in advance of such meeting. Special meetings must be announced within 48 hours by any of the methods mentioned above, and can be called by the President, any two (2) Board members, or five (5) general members submitting a written request to the Secretary.

The quorum at any General Meeting shall consist of no less than four (4) voting members. If there is no quorum, voting will take place in the PTO group chat.

All meetings shall be conducted within the framework of accepted parliamentary procedure, and Robert's Rules of Order shall be the definitive authority for questions of procedure, which the presiding officer cannot satisfactorily resolve.

Section 4: Order of Business

Unless otherwise ordered by the Board, the order of business for meetings of the organization shall be as follows:

1. Invocation
2. Secretary's Report
3. Treasurer's Report
4. Committee Reports
5. Old Business
6. New Business
7. Questions or Concerns
8. Announcements

ARTICLE V: Officers and Elections

The duties of the Board shall be to transact business of the PTO, create standing rules and policies, create standing and temporary committees, prepare and submit an annual budget, approve expenditures, and prepare reports and recommendations to the PTO members.

The Board shall consist of a President, Secretary, Treasurer, Co-Treasurer, Communications, Fundraising, Hospitality, and Recruitment.

Section 1: Board Members

Board members **shall not** be full-time employees of Lamar CISD.

In addition to the duties listed below, each Board member will assume any further responsibilities relevant to their role as defined by the organization's guidelines.

- **President**

The President shall prepare the meeting agenda, preside over meetings of the organization and Board, serve as the primary contact for the Principal, represent the PTO in the community, and coordinate the work of all the officers so that the purpose of the PTO is served.

The President will be in charge of creating a newsletter to inform parents of PTO events, volunteer opportunities, and if the Secretary is not present, provide a summary of the previous meeting before the Treasurer's report. The distribution of the newsletter will be coordinated with Communications. A copy of the newsletter will be sent to the principal for distribution through the Dragon Digest/ParentSquare.

The President and Treasurer will ensure the Sales Tax and the Secretary of State status is current by providing all pertinent information to the agency.

The President will have access to the PTO's email account to receive and write correspondence pertaining to the PTO's activities. The President will maintain the PTO's website.

The President **will be** the key executive to the PTO's bank account.

- **Secretary**

The Secretary shall maintain all records of the organization, take and record minutes, oversee the meeting agenda with the President, handle email and mail correspondence, and provide a previous meeting summary during the general meetings. The Secretary shall keep a copy of all PTO records, and these shall be stored in the PTO room.

When the minutes are recorded, the Secretary shall distribute these minutes to the Board on time for review. When the minutes are approved, the Secretary will distribute the minutes to the members.

The Secretary will have access to the PTO's email account and will be responsible for receiving and writing correspondence pertaining to the PTO's activities.

- **Treasurer**

The Treasurer shall receive all monies collected by the PTO, keep an accurate record of receipts and expenditures, pay out funds only as authorized by the PTO, present a financial report for approval at each monthly meeting, and inform the Board of special financial problems and budget considerations. The Treasurer shall be responsible for the preparation and submission of all Federal and State* compliance filings. The Treasurer will also prepare an annual Financial Report and report the outcome in the August meeting. An example of a Financial Report and an Annual Financial Review Report is located starting on page 16.

The Treasurer will submit a Tax-Exempt Status Form to the campus Principal and the LCISD Executive Director of Student Programs by September 1st. A copy of the form is located on page 22.

The Treasurer will create and/or maintain a profit analysis to determine if the fundraisers and events were a success or a failure.

The Treasurer will have access to the PTO's email account and will be responsible for receiving and writing correspondence pertaining to the PTO's activities.

The Treasurer will be an authorized signer on the PTO's bank account.

*Sales Tax is to be reported quarterly.

- **Co-Treasurer**

The Co-Treasurer will assist the Treasurer in tasks such as recording transactions, maintaining financial records, supporting fundraising efforts, and assisting with budgeting.

The Co-Treasurer will be an authorized signer on the PTO's bank account.

- **Communications**

Communications will be in charge of distributing newsletters and/or flyers. Managing and regularly updating the PTO's social media accounts.

Communications will coordinate with Board members to promote materials for PTO events and initiatives. Ensuring that all communications are approved and aligned with the PTO's and school policies.

Communications will maintain the PTO's bulletin board, with important information for parents throughout the year.

If there is no Recruitment team, Communications will take pictures of PTO members and events, to show potential members or use as recruiting material.

- **Fundraising**

Fundraising will research options, plan events, and anticipate profits and expenses for any fundraising projects, and present suggestions to the Board.

Fundraising will prepare and execute fundraising projects as approved by the Board. Solicit volunteers to assist with each fundraiser, and report all fundraising activities at each PTO meeting.

Fundraising will maintain records of all sponsors. A copy of all planning records of each fundraiser is to be passed along to the Secretary and/or Treasurer for permanent record-keeping.

- **Hospitality**

Hospitality will plan and coordinate Appreciation days and/or weeks. Host or assist with PTO events and decorate for events, if needed.

- **Recruitment**

Recruitment will create recruitment material that will attract new parents, guardians, and family members to join PTO. The Recruitment team will talk to parents, guardians, and family members to answer any PTO questions during events.

Recruitment will distribute recruitment material during events. Recruitment will provide ideas on how to improve PTO attendance during meetings.

Recruitment will take pictures of PTO members and events, to show potential members or use as recruiting material.

Section 2: Standing Committees

Standing committees of the PTO shall be the Finance Audit and Nominations committees. The Board may create additional standing committees as needed by a two-thirds (2/3) majority vote of a quorum of the Board. Either one (1) or two (2) chairpersons shall manage each standing committee.

The following are responsibilities of the Standing Committee, but could be assigned more as needed:

- **Finance Audit Committee**

- The Finance Audit Committee shall be made up of a Board member who is not the Treasurer and two (2) PTO members.
- The Finance Audit Chair and PTO members shall audit the financial records of the PTO and prepare a Review Committee Report.
- The Review Committee Report guidelines are located on page 23.
- If any questions arise, the Treasurer can be asked to explain their records or answer questions the committee may have.

- **Nominations Committee**

- Publicize PTO positions and recruit volunteers to fill open Board positions for the upcoming school year.
- Work with the Board and Committee members to prepare a list of nominees to be included on the annual election ballot at the April PTO meeting. This list shall be completed and published to all PTO members two weeks before the April meeting.

- Interview the candidates to verify that members hold knowledge and/or experience for the office they are nominated for.

Section 3: Nominations and Elections

The Nominating Committee shall select at least 2 eligible candidates for each office and present the slate during the April meeting. Elections will be held during the May meeting. During the May meeting, nominations may also be made from the floor. Voting shall be through a ballot vote.

In the event the PTO fails to fill an Officer position at the May PTO meeting, the incumbent of the expiring term may remain in office for one (1) additional school year or until an election of a new official at any regular meeting.

Section 4: Eligibility of Office

Any nominated parent, guardian, or family member must have been a PTO member for at least three (3) consecutive months before being nominated. To be eligible for the Presidency, a PTO member must have served on the Board for at least one year.

It is recommended that the Nomination Committee generate questions before interviewing the candidate. It is recommended but not required that all officers have experience in Microsoft Excel, Word, and email. Examples of interview questions are located on page 20.

Section 5: Terms of Service

Members of the Board shall serve for two (2) years commencing August 1st. Each Board member shall hold only one (1) elected position at a time.

Section 6: Resignation

Any Board member may resign by filing a written resignation with the Secretary.

Section 7: Vacancies

If there is a mid-year vacancy in the office of the President, the Secretary will become President. If there is a vacancy in the office of Secretary, Communications will become the Secretary. If there is a vacancy in the office of Treasurer, the Co-Treasurer will become Treasurer.

At the following regular schedule meeting, a new Communications and Co-Treasurer will be selected to fill the vacancies.

Section 8: Removal from Office

If a Board member has missed three (3) consecutive Board meetings, or has not fulfilled the duties of his/her position, the Board may remove the individual from his/her position by a simple (51%) majority vote of a quorum of the Board at a regular meeting where previous notice has been given.

Section 9: Compensation

No member of the Board shall receive any compensation for his/her services. No member of the Board shall profit financially from any of the PTO's activities.

If the Financial Committee discovers that a Board member has been compensated from PTO funds, local law enforcement will be contacted, and a report will be filed.

Section 10: Policies and Procedures

Daily operation of the PTO will follow the established Policies and Procedures. The Board members of the PTO shall review the current Policies and Procedures at the beginning of each fiscal year. Any recommendations for changes to the Policies and Procedures shall be presented to the Board for ratification before the first General Meeting of the school year.

ARTICLE VI: Fundraisers

The PTO Board and members will provide support as needed.

Section 1: Planning

Fundraising will meet with the Board to discuss fundraising opportunities throughout the school year. Once the fundraiser dates have been selected, a copy of the fundraisers will be provided to the campus Principal or Administrator at the August meeting to determine if the fundraiser interferes with any proposed or scheduled school fundraisers.

The list of fundraisers will provide:

- Type of fundraising activity (i.e., fall festival, concessions, etc.)
- Date(s), time(s), and places(s) of the activity
- Name and phone number of person(s) in charge of the fundraiser
- Name and phone number of the person handling the money for the fundraiser

Section 2: Handling funds

Any money gathered through fundraising, concessions, or PTO events will be handled by the Treasurer and/or Co-Treasurer. The Treasurer can have a PTO member assist in dispensing funds. If multiple areas of payment are needed, Fundraising and Treasurer will assign PTO members. At the end of the event, the Treasurer and/or Co-Treasurer, and two (2) PTO members will sit together and count the money received.

The Treasurer will fill out a Deposit Form, and the two (2) PTO members will sign off on the quantity counted.

All funds collected from classrooms must be accompanied by the appropriate forms and deposited by the teacher in the black deposit box located in the front office. In the event of any discrepancies or issues, the teacher will be contacted, and the principal will be duly notified.

Section 3: Deposits

The deposits will be per Article VII, Section 4.

Section 4: Profit Analysis

The Treasurer and/or Co-Treasurer will create and/or maintain a profit analysis to determine if the fundraisers and events were a success or failure. Using this data, Fundraising and PTO members can determine if the same fundraisers are offered, or if Fundraising and PTO should look at other revenue opportunities.

ARTICLE VII: Finances

Authorized signers **shall not** be full-time employees of Lamar CISD.

Section 1: Fiscal Year

The fiscal year of the PTO shall begin on August 1st and end on July 31st.

Section 2: Budget

A tentative budget of the PTO shall be drafted by the Treasurer and Co-Treasurer, and approved by the Board, at least ten (10) days before the first General Meeting of the school year. Any modifications to the budget must be approved at a Board meeting.

Section 3: Records

The Treasurer and Co-Treasurer shall keep accurate records of any receipts, income, disbursements, and bank account information of the PTO. The bank account shall be reconciled monthly, and the Treasurer and/or Co-Treasurer shall prepare a monthly financial report and provide the information during the bi-weekly meetings. A financial report will be presented at the July meeting. The financial statement shall be reviewed by the Finance Audit Committee.

Examples of a Financial Report and an Annual Financial Review Report are located starting on page 16.

If the Finance Audit Committee finds misallocation of funds, the issue will be reported to the Board and the local police authority, and a report will be filed.

A copy of the annual Financial Report and the report from the Financial Audit Committee will be sent to the campus Principal and the LCISD Executive Director of Student Programs by September 1st of each year.

All PTO records should be maintained in a manner to facilitate the transfer of duties to new officers. Copies of financial records should be maintained for **five (5) years**.

Before discarding any records, confirm with the Texas State Comptroller's Office and the IRS that the organization is in good standing and that no open items or issues exist related to the period involving the records.

Section 4: Deposits

After an event, the Treasurer and/or Co-Treasurer, and two (2) PTO members will count and fill out a Deposit Form with the quantities and total amount of the deposit. The Treasurer, along with the Co-Treasurer or PTO member, will be in attendance when the deposit is made at the bank. An example of a Deposit Form is found on page 15.

Section 5: Disbursements

Disbursements received by the PTO require a fund request/reimbursement form. Fund requests can be submitted by teachers, staff, and PTO members. Examples of the fund request forms start on page 13.

For fund requests submitted by school faculty/staff, the request will be placed on the agenda, the PTO members will have the opportunity to voice their opinion, and a majority vote will take place. If the fund

request is approved, a check will then be given to the person who originated the fund request. If the fund request is denied, the originator will be notified.

For PTO members who purchase items for PTO events, it is recommended to seek approval from the Board before purchasing the item. If the approval was given, a reimbursement form will need to be filled out, the original receipt will need to be presented, and the Treasurer and/or Co-Treasurer will reimburse the purchaser.

Section 6: Reporting

The Treasurer and/or Co-Treasurer shall prepare a monthly financial report of the PTO for review and approval by the Board at each monthly meeting.

During July, the Treasurer and/or Co-Treasurer shall prepare a consolidated financial report for the Financial Audit Committee. The Financial Audit Committee will report to the Board any findings. The Board will report the findings to all PTO members.

The Treasurer will file sales tax reports as required by the State Comptroller's Office (quarterly), file annual IRS form 990 on time, and ensure the PTO's public 501(c)(3) tax-exempt status is current.

Section 7: Use of Outside Experts

The Treasurer will be responsible for maintaining the PTO's tax-exempt and sales tax status. The Treasurer will provide the CPA with all the important documentation needed to file taxes every year.

The PTO is currently using Cuellar's Bookkeeping and Tax Service to file any IRS forms.

The Board also has the right to seek legal counsel by hiring an attorney, if needed, and the cost of the services would be the PTO's responsibility.

Section 8: Commitments

- A. No contract or commitment binding the PTO shall extend beyond the current school year. No contract or commitment shall be made that places the PTO in a deficit position. No loans may be executed by the PTO, the Board, or the general membership of the PTO.
- B. All contracts or binding commitments of the PTO, or its Committees, must be approved by the Board or authorized Chair of the Committee. Approved contracts must be signed by two (2) members of the Board or a Board Member and an authorized Chair of the Committee. All contracts entered into must be in the name of the PTO or the appropriate Committee, not under Bowie Elementary.
- C. Committees entering into contract situations will be responsible for upholding said contract. Should any breach of contract arise, the signing parties will be liable.
- D. Any individual signing a contract on behalf of the PTO or Committee without the approval of the Board or the Chair of the Committee will be held personally liable and responsible for any expenses incurred from any breach of the contract.

Section 9: Dissolution

Upon dissolution of the PTO, any remaining funds should be used to pay any outstanding bills, and with the General Members' approval, either elect to convert into a PTA, conserve the funds for a future PTO, or spend the funds for the benefit of Bowie Elementary students.

ARTICLE VIII: Amendments

These bylaws may be amended at any General or Special Meeting, provided that previous notice was given in writing and sent to all members of the organization by the Secretary. Notice shall have been given at least ten (10) days before the General Meeting by postal mail, email, or hard copy. Amendments will be approved by a two-thirds (2/3) vote of the members present, assuming a quorum.

ARTICLE IX: Parliamentary Authority

Robert's Rules of Order shall govern meetings of this PTO when they are not in conflict with the PTO's bylaws.

ARTICLE X: Dissolution

The PTO may be dissolved at any General Meeting by a two-thirds (2/3) vote of the members present, provided that notice of the proposed dissolution shall have been given at least ten (10) days before the General Meeting. In the event of a dissolution:

- (1) The members will be presented with PTA information and determine if it would benefit the PTO members.
- (2) A vote shall be taken by the PTO members to spend the remaining funds on an item or items that will benefit the students at Bowie Elementary, or
- (3) The remaining funds will be held in escrow by the Principal for use by a future school PTO. If a PTO is not formed within 24 months, the funds shall revert to the school and be used toward the benefit of the students under the discretion of the Principal.

The by-laws are hereby adopted this 20th day of August, 2026.

By:

Haydee Ruiz

PTO President (Printed Name)

Hugh X

(Signature)

Marjorie Garcia

Bowie Elementary Principal (Printed Name)

Marjorie Garcia

(Signature)

PTO FORMS

1. Payment and Reimbursement Request Form
2. Deposit Form
3. Example of Financial Reports - example is borrowed from the LCISD manual
4. Example of Annual Financial Review Report - example is borrowed from the LCISD manual
5. Example of interview questions for PTO officer positions
6. Friends of Bowie Dragons Tax-Exempt Status Form
7. Review Committee Report Guidelines
8. Important Dates and Items



Friends of Bowie Dragons PTO

Bowie Elementary School

Rosenberg, Texas

Updated: August 2025

Payment Request Form

We thank you very much for your request for funds. We are always happy to support our students, teachers, and school community in a manner that has a resounding impact on our school. Please complete this form by providing as much information as possible and submitting it in the PTO mailbox located in the front office or mailroom. Your request will be presented to the PTO members for a vote at our next regularly scheduled meeting. **Please plan accordingly.** The PTO meetings are held every 2nd Wednesday. All requests require detailed information. A lack of details may result in delays. A board member will notify you of approval or denial of your fund request via email or the teacher's mailbox. Voting will be conducted by the board and committee members. If your request is approved, a check will be delivered within the week.

Date of Request: _____

Amount: \$ _____

Date Required: _____

1. How many children and/or staff members do you anticipate will benefit from this program or project? _____

2. Briefly describe your request and explain how the students will benefit. (Use the back of this form for more space, if required).

Teacher Name or Name of Requestor: _____

Teacher Email Address: _____

The check should be made out to: _____

Should the check be mailed or delivered to the teacher's mailbox? ☐ Mailed ☐ Teacher Mailbox

Mail check to: Name: _____

Address: _____

City: _____ State: _____ Zip: _____

For reimbursement, please fill out a reimbursement form. No receipt(s), no reimbursement.

PTO Approved? Yes _____ No _____ Check# _____ Amount: _____

Treasurer or Co-Treasurer Signature: _____ Date Delivered: _____



Friends of Bowie Dragons PTO

Bowie Elementary School

Rosenberg, Texas

Updated: May 2025

Reimbursement Request Form

Date of Request: _____ Amount: \$ _____

Submitted by: _____

Contact information for any questions: _____

Describe the purchased item(s) and what they will be used for:

For reimbursement, please make sure to attach the receipt(s) to the form. No receipt(s), no reimbursement.

PTO Approved? Yes _____ No _____ Check# _____ Amount: _____

Treasurer or Co-Treasurer Signature: _____ Date Delivered:



Friends of Bowie Dragons PTO

Bowie Elementary School

Rosenberg, Texas

Updated: August 2024

Deposit Notice Form / Formulario de Deposito

To be used when giving funds to Treasurer / Para uso cuando se dan fondos al Tesorero(a).

Event/ Evento: _____

Date/ Fecha: _____

Person completing form/

Phone Number/

Persona llenando el formulario: _____

Número de teléfono: _____

*Please make sure there are always 2 people counting money to protect the reliability of the count.
Asegúrese de que siempre hay 2 personas que cuenten el dinero para proteger la recisión del conteo.*

Bills/Billetes	#	Amount/Cantidad	Check #/ Num. de Cheque	Name/ Nombre	\$\$
\$100					
\$50					
\$20					
\$10					
\$5					
\$2					
\$1					
\$0.25					
\$0.10					
\$0.05					
\$0.01					
Total					

Total Checks/Total de Cheques \$ _____

Staple supporting documentation here

Total Cash/Total de Dinero \$ _____

Grabe la documentación de respaldo aquí

Total Deposit/Total de Deposito \$ _____

Counter's Signature/ Firma de Contador _____ Date/Fecha: _____

Counter's Signature/ Firma de Contador _____ Date/Fecha: _____

Example 1
XYZ High School Spirit Booster Club
CASH BASIS FINANCIAL REPORT
From August 1 through June 30, 2019

Beginning Cash Balance as of Aug. 1, 2018 \$5,235.46

INCOME

Concession Stand Sales	\$3,569.50	
Fall Dance	\$2,875.00	
Membership Dues (225 members)	\$5,625.00	
Program Ad Sales	\$9,502.25	
Uniform Income (212 new uniforms ordered)	<u>\$9,540.00</u>	
Total Income		\$31,111.75

EXPENSES

Competition Trip Expense	\$8,320.03	
Concession Stand Supplies	\$1,355.77	
Fall Dance Expense	\$2,589.10	
Miscellaneous Supplies	\$ 650.77	
Postage	\$ 236.29	
Program Ad Expenses	\$1,242.88	
Donations made - Cash	\$4,328.00	
Donations made - Property	<u>\$9,540.00</u>	
Total Expenses		\$28,262.84

Net Income (Loss) for Current Year \$2,848.91

Ending Cash Balance as of June 30, 2019 \$8,084.37

Cash Basis Financial Report prepared by:

Printed Name

Office Held

Signature

Date

Example 2
XYZ High School Spirit Booster Club
BALANCE SHEET & INCOME STATEMENT

BALANCE SHEET
AS OF JUNE 30, 2019

ASSETS

BankOne Checking Account	\$2,154.25
BankOne Savings Account	\$5,112.77
Accounts Receivable	\$3,458.00
Prepaid Storage Rent	<u>\$ 300.00</u>

TOTAL ASSETS

\$11,025.02

LIABILITIES & EQUITY

Liabilities

Accounts Payable	\$3,524.75
Deferred Membership Income	\$ 500.00
Scholarship Payable	<u>\$1,000.00</u>

Total Liabilities

\$5,024.75

Equity

Retained Earnings	\$3,151.36
Net Income (Loss) From Current Year	<u>\$2,848.91</u>

Total Equity

\$6,000.27

TOTAL LIABILITIES & EQUITY

\$11,025.02

Continue on the next page.

Example 2 (continue)
XYZ High School Spirit Booster Club
BALANCE SHEET & INCOME STATEMENT

INCOME STATEMENT
FOR THE PERIOD OF AUGUST 1, 2018 THROUGH JUNE 30, 2019

INCOME

Catalog Sales	\$9,129.18	
Donations	\$2,300.00	
Interest Income	\$ 38.00	
Membership Dues (100 members)	\$2,000.00	
Uniform Income (22 new uniforms ordered)	<u>\$ 770.00</u>	
Total Income		\$14,237.18

EXPENSES

Banquet	\$1,388.13	
Catalog Sale Expense	\$3,752.68	
Postage	\$ 32.66	
Scholarships	\$2,500.00	
Storage Rental	\$ 600.00	
Donations – Cash	\$ 328.56	
Donations – Property	<u>\$ 770.00</u>	
Total Expenses		<u>\$9,372.03</u>
Net Income (Loss) For Current Year		<u>\$4,865.15</u>

Balance Sheet and Income Statement prepared by:

Printed Name

Office Held

Signature

Date

Example

Affiliated Committee Organization Name: _____

Annual Financial Review Report

Fiscal Year Ending: _____

Beginning Cash Balance (as of _____) (A) _____

Receipts During Period (B) _____

Total Cash Available (C) = A + B _____

Disbursements During Period (D) _____

Ending Cash Balance (E) = C - D _____

Bank Statement Balance (F) _____

Checks Outstanding (list below) (G) _____

Reconciled Cash Balance (H) = F - G _____

Checkbook Balance (as of _____ FY end) (I) _____

Any Discrepancy? (H) vs. (I) _____

Affiliated Committee Organization Name: _____

Annual Financial Review Report

Reviewer Statement: To the best of my ability, I have examined the books of the Treasurer and have found that the Reconciled Cash Balance presented above is correct and that all receipts and disbursements during the period were in accordance with the organization's mission.

A separate Exceptions Report noted during the review is attached. Please check: ☐ Yes or ☐ No

Reviewer: _____ Signed: _____ Date: _____

Reviewer: _____ Signed: _____ Date: _____

Reviewer: _____ Signed: _____ Date: _____

Example of Interview Questions for PTO Officers

President

1. What inspired you to take on the role of PTO president?
2. What do you hope to achieve during your time as president?
3. How do you define success, and what specific goals do you have for this year?
4. How do you encourage parent involvement and foster a sense of community within the school?
5. Have you participated in any volunteer groups before?
6. How do you handle conflicts or differing opinions within the PTO or the school community?
7. Have you held any leadership roles?
8. How do you prioritize spending and ensure that PTO funds are used effectively to benefit students and teachers?
9. What steps do you take to ensure that all families feel included and represented in PTO activities and decisions?
10. How do you plan to address the diverse needs and perspectives of our school community?
11. How do you plan to engage future PTO leaders and ensure a smooth transition as your term ends?

Treasurer

1. Can you describe your experience with budgeting and financial reporting?
2. How will you ensure transparency in the PTO's finances?
3. What financial software or tools do you use to manage a budget, and how do you keep track of expenses and income?
4. What strategies do you believe are most effective for fundraising, and how do you plan to implement them?
5. Can you provide an example of a successful fundraising campaign you've managed and what you learned from it?
6. How do you ensure that the PTO complies with all financial regulations and requirements?
7. What processes do you have in place for handling and documenting cash transactions?
8. How do you work with other PTO members to align financial decisions with the organization's goals?
9. What are some of the biggest financial challenges you've faced in a PTO setting, and how did you address them?
10. How do you approach situations where there are budget discrepancies or unexpected expenses?
11. What are your priorities for the PTO's financial health over the next year?
12. How do you plan to engage the PTO community in discussions about financial decisions and priorities?

Secretary

1. Can you describe your experience with organizing meetings and managing schedules? How do you ensure everything runs smoothly?
2. What tools or systems do you use to keep track of important documents and communications?

3. How do you handle communication between PTO members, teachers, and parents? Can you provide an example of a situation where effective communication was crucial?
4. What strategies do you use to keep everyone informed about upcoming events and meetings?
5. How do you approach taking and distributing meeting minutes? What information do you think is essential to capture?
6. What processes do you have in place for managing records and ensuring they are accessible to PTO members?
7. How do you support the PTO president and other board members in their roles? Can you provide an example of how you've done this in the past?
8. What methods do you use to foster teamwork and collaboration among PTO members?
9. Can you share an example of a challenge you faced in a previous secretarial role and how you resolved it?
10. How do you handle last-minute changes to schedules or events? What steps do you take to communicate these changes effectively?

Friends of Bowie Dragons Tax-Exempt Status Form

_____ School Year

Send an updated copy of this form to the Campus Principal and the LCISD Executive Director of Student Programs by September 1 of each year or as information changes.

Federal Tax-Exempt Status:

- ☐ Determination Letter from IRS granting 501(c)(3) status is already on file with the Friends of Bowie Dragons, the LCISD Executive Director of Student Programs, and the Campus Principal.
- ☐ Received Determination Letter from IRS granting 501(c)(3) status. (Include a copy of the Determination Letter with this form.)
- ☐ Received Acknowledgement of Your Request from IRS stating approval in progress. (Include a copy of the Acknowledgement of Your Request with this form.)
- ☐ Mailed completed Form 1023-EZ & payment to IRS on _____ but have not received any documentation from them yet.
- ☐ Currently completing Form 1023-EZ and will mail to IRS by _____. Contact person for further information on status is:

Printed Name: _____

Phone Number: _____

- ☐ Have not started the federal tax-exempt process.

Submitted by:

Printed Name

Office Held

Signature

Date

Friends of Bowie Dragons Financial Audit Committee Review Committee Report Guidelines

Section 1: Members

The committee will be made up of one Board member and two (2) PTO members. The Treasurer should not be on the Review Committee. The Treasurer may meet with the committee or external reviewers to explain their records or answer questions.

Section 2: Guidelines

The following suggested guidelines are designed to assist the Friends of Bowie Dragon's Financial Audit Committee in conducting a thorough review of the Friends of Bowie Dragon's Financial Reports and the financial activities for the applicable school year.

1. Have the Treasurer and/or Co-Treasurer prepare the written report of revenues and expenditures (Financial Report) for the PTO. The report should include information for the full applicable year.
2. The review must cover the period beginning with the reconciled cash balance from the previous written Financial Report and ending with the reconciled cash balance from the last day of the period reported by the PTO.
3. Review the reconciled bank statements and canceled checks to determine that:
 - a. Disbursements have been properly documented with an invoice or receipt.
 - b. Disbursements have been properly approved,
 - c. Checks have been properly signed,
 - d. Checks have been deposited or cashed by the payee indicated, and no information on the face of the check has been altered, and
 - e. Checks have been accounted for in the proper sequence (no missing checks).
4. Check addition and subtraction on cash receipts and deposits.
5. Compare cash receipts and deposits to the bank statement.
6. Verify that receipts and disbursements were recorded to the correct account category.
7. Review the Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that the correct ending balances were carried forward as beginning balances on subsequent reports.
8. Determine that only applicable Friends of Bowie Dragon officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers.
9. Obtain proof that all applicable sales tax reports were submitted to the Texas State Comptroller's Office and that the related taxes were paid.
10. Determine which two fundraisers were chosen to be the "one-day, tax-free" sales/auctions, if applicable.
11. Review the tax-exempt status of the PTO to determine that the organization has received and maintained its federal tax-exempt status as a public 501(c)(3) charitable organization or other tax-exempt status deemed by the IRS.
12. Determine that either (1) Form 990-N, Form 990, or 990-EZ has been filed properly with the IRS for the prior school year if the organization is a tax-exempt charitable organization, or (2) Form

1120 has been filed properly with the IRS for the prior school year if the organization is not tax-exempt.

13. Determine that the PTO has not used individual accounts and paid individual students or parents.
14. Verify that 1099s were issued, if applicable. In general, the Friends of Bowie Dragons may have to issue a 1099-NEC (Nonemployee Compensation) - MISC for each person to whom the PTO has paid at least \$600 in rentals, services, prizes & awards, attorney fees, and other similar situations within a calendar year.

Section 3: Outcome

After the review is complete, prepare the applicable Review Committee Report (only one report type may be used per review):

Option A	No Exceptions	The Financial Report appears proper and correct.
Option B	Immaterial Exceptions	The Financial Report appears proper and correct, except for some immaterial exceptions.
Option C	Material Exceptions	The Financial Report status cannot be determined because of material exception(s).

- If exceptions are noted during the review, consult with the organization's Treasurer and President (if necessary) to resolve the exception(s). The Treasurer is responsible for making any corrections to the records, checkbook, and Financial Report.
- If material exceptions have been noted, prepare recommendations to prevent the future occurrence of these exceptions.
- The organization's Treasurer and President are responsible for acting upon the recommendations made by the Financial Audit Committee.
- Retain the original written Financial Report and the original Review Committee Report on file with the Treasurer.
- Submit one copy of the Financial Report along with the Review Committee Report to the campus Principal and another copy of these items to the LCISD Executive Director of Student Programs.

Important Dates and Items

April

- Nominations for Officers and Standing Committee Chairs.

May

- Elections for new Officers and Standing Committee Chairs.

July

- Review end of the end-of-the-year Financial Report.
- The Treasurer and/or Co-Treasurer presents a tentative budget to be approved in August.
- Preliminary fundraising list to be determined.

August

- Fundraising list to be presented to the campus Principal.
- Approve PTO budget.

September

- Submit Tax-Exempt Status Form (page 22) to the campus Principal and the LCISD Executive Director of Student Programs.
- Submit a copy of the Financial Report along with the Review Committee Report to the campus Principal and the LCISD Executive Director of Student Programs.