

- 1) Operating Expenses. Costs associated with the operation and maintenance of the organization.
 - a) PTA Operating Expenses. Costs incurred by the PTA to support operations of the organization (e.g., bank charges)
 - b) Support Services. Costs associated with supporting services that are necessary to carry out the mission of the organization (e.g., directory, yearbook, family involvement, handbook, etc.).

- 2) Staff Stipends. Funds given to licensed staff to use at their discretion.
 - a) Guidelines:
 - i) Stipends are awarded to staff to compensate for out-of-pocket expenses incurred during the school year.
 - ii) The amount of the stipend will be pro-rated based on classification and may vary from year-to-year based on funds available.
 - iii) Teaching and specialist staff working .1 or greater hours will receive a stipend.
 - b) Procedures:
 - i) Receipts for expenditures are required.
 - ii) Amount of disbursement will be determined by the Finance Committee.

- 3) Classroom Enrichment. Funds given to individual grade levels and specialists to support classroom activities.
 - a) Guidelines:
 - i) Funds must benefit the majority of students within a grade level or specialist area and be used to enhance or maintain educational standards for students.
 - ii) Funds can be split equally among classrooms, pooled to benefit all classrooms or given to one classroom (middle grades only). Regardless of the distribution all team members must agree to the distribution.
 - iii) Allowable items include:
 - (1) Educational materials
 - (2) Transportation or entrance fees for Field Trips
 - (3) Speakers or presenters
 - (4) Classroom supplies
 - (5) Project materials
 - (6) Technology enhancements
 - iv) Items not allowed:
 - (1) Food
 - (2) Teacher stipends
 - (3) Items that benefit only staff
 - (4) Classroom parties
 - (5) Entertainment
 - (6) Student incentives
 - b) Procedures:
 - i) The Finance Committee will determine the classroom/specialist allocation based on historical data and student enrollment.
 - ii) The team or specialist must submit a budget to the PTA (after Principal approval) by the end of the 1st quarter as determined by the MPS calendar, identifying how the funds will be used.

- iii) Receipts for expenditures are required and must be submitted by June 01 of the school year.
- 4) Grants. Funds are not associated with an individual grade. Funds are used to support programs or events that enhance the students' education and encourage community building for multi grade levels.
- a) Guidelines:
 - i) Requests must benefit students or the school environment (e.g., community involvement).
 - ii) Minimum amount requested: \$100.00. Maximum amount requested: \$10,000. Requests outside of these parameters should follow the Reserve Fund process.
 - iii) Applications can be completed by LHCS staff or a parent/guardian with approval of the LHCS staff member most affected by the request and LHCS administration
 - iv) Allowable items include:
 - (1) Activities that support academic achievement or technological advances not supplied by the school budget.
 - (2) Activities that support curriculum, new programs or initiatives.
 - (3) Activities that support creativity and innovation.
 - v) Items not allowed:
 - (1) Food
 - (2) Teacher stipends
 - (3) Items that benefit only staff
 - (4) Classroom parties
 - (5) Entertainment
 - (6) Student incentives
 - (7) Compensation for parents
 - (8) Duplication of existing programs
 - b) Procedures:
 - i) A grant application must be submitted in writing to the PTA, either electronically via the web or paper, by the timeline established by the Finance Committee.
 - ii) The Finance Committee will review all applications for accuracy and completion and present its recommendations to the PTA Board for approval.
 - iii) Receipts for expenditures are required and must be submitted by June 01 of the school year.
 - iv) The Primary Contact must submit a written report to the PTA President within 2 weeks of completing the project/event or June 01 if it is a year-long program. The report must identify outcomes of the program, a finalized budget and whether or not goals were met.
- 5) Reserve Funds. Once funding levels are met for other budget categories, the Finance Committee may consider allocating a certain portion of fundraising dollars to reserve funds that enrich the school however, due to the need, cannot follow the strict grant process timeline.
- a) Guidelines:
 - i) Requests must benefit students or the school environment.
 - ii) Minimum amount requested \$1.00.
 - iii) Applications can be completed by LHCS staff or a parent/guardian with approval of the LHCS staff member most benefiting from the request and LHCS administration.
 - iv) Allowable items include:

- (1) Activities that support academic achievement or technological advances not supplied by the school budget.
 - (2) An identifiable benefit to the students although it may be of a nature other than academic.
 - (3) Activities that support curriculum, new programs or initiatives.
 - (4) Activities that support creativity and innovation.
- v) Items not allowed:
- (1) Food
 - (2) Teacher stipends
 - (3) Items that benefit only staff
 - (4) Classroom parties
 - (5) Entertainment
 - (6) Student incentives
 - (7) Compensation for parents
 - (8) Duplication of existing programs
- b) Procedures:
- i) A Reserve Fund proposal must be submitted in writing to the PTA, either electronically via the web or paper.
 - ii) The Finance Committee will review all proposals for accuracy and completion and present its recommendations to the PTA Board for approval.
 - iii) Receipts for expenditures are required and must be submitted by June 01 of the school year.
 - iv) The Primary Contact must submit a written report to the PTA President within 2 weeks of completing the project/event or June 01 if it is a year-long program. The report must identify outcomes of the program, a finalized budget and whether or not goals were met.

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