

Wheatland Elementary PTO
 Monthly Treasurer Report
 July 1, 2013 - June 30, 2014

Category	Actual	Budget	Variance	Comments
Income				
Fall Fundraiser (Warrior Dash)	\$ 17,905.46	\$ 15,000.00	\$ 2,905.46	
Spirit Wear/Gear	\$ 2,288.50	\$ 4,000.00	\$ (1,711.50)	
Music Program Videos	\$ 1,854.00	\$ 2,000.00	\$ (146.00)	
Yearbooks	\$ 5,637.00	\$ 4,700.00	\$ 937.00	
Gift Cards	\$ 14,476.22	\$ 17,000.00	\$ (2,523.78)	
Fund Raising (Carnival)	\$ 12,456.48	\$ 8,000.00	\$ 4,456.48	
Book Fair	\$ 7,229.67	\$ 5,000.00	\$ 2,229.67	Excludes credit cards from the Book Fair
Box Tops/Campbell Soup Labels	\$ 2,687.51	\$ 2,000.00	\$ 687.51	
Restaurant Night	\$ 225.66	\$ 250.00	\$ (24.34)	
Other	\$ 4,965.00	\$ 3,000.00	\$ 1,965.00	All Star Sports, \$1 per school supply, misc donations, Robotics \$1,310 (designated donations)
Carry Over	\$ 4,484.46	\$ 4,484.46	\$ -	Beginning checkbook balance
Total Income	\$ 74,209.96	\$ 65,434.46	\$ 8,775.50	
Direct Expense				
Fall Fundraiser (Warrior Dash)	\$ 2,270.19	\$ 2,500.00	\$ (229.81)	
Spirit Wear/Gear	\$ 1,399.60	\$ 3,750.00	\$ (2,350.40)	
Music Program Videos	\$ 1,854.00	\$ 2,000.00	\$ (146.00)	
Yearbooks	\$ 4,301.27	\$ 4,300.00	\$ 1.27	
Gift Cards	\$ 11,726.90	\$ 16,000.00	\$ (4,273.10)	
Fund Raising	\$ 2,013.55	\$ 1,600.00	\$ 413.55	
Book Fair	\$ 7,277.07	\$ 5,000.00	\$ 2,277.07	
Other	\$ 2,100.00	\$ 2,600.00	\$ (500.00)	All Star
Total Direct Expense	\$ 32,942.58	\$ 37,750.00	\$ (4,807.42)	
Margin				
Fall Fundraiser (Warrior Dash)	\$ 15,635.27	\$ 12,500.00	\$ 3,135.27	
Spirit Wear	\$ 888.90	\$ 250.00	\$ 638.90	Sold old inventory at Open House
Music Program Videos	\$ -	\$ -	\$ -	
Yearbooks	\$ 1,335.73	\$ 400.00	\$ 935.73	
Gift Cards	\$ 2,749.32	\$ 1,000.00	\$ 1,749.32	
Fund Raising	\$ 10,442.93	\$ 6,400.00	\$ 4,042.93	Spring Carnival
Book Fair	\$ (47.40)	\$ -	\$ (47.40)	NSF fee
All Other Income	\$ 10,262.63	\$ 7,134.46	\$ 3,128.17	Box top, pizza, other, carry over
Total Margin	\$ 41,267.38	\$ 27,684.46	\$ 13,582.92	
Operating Expense				
Administrative	\$ 1,162.60	\$ 1,200.00	\$ (37.40)	PTO Manager, Tax prep fee, KS annual filing fee, \$500 donation to AMS for the 5th graders
Open House	\$ -	\$ -	\$ -	
Assemblies	\$ -	\$ 400.00	\$ (400.00)	
Bank Fees	\$ -	\$ 50.00	\$ (50.00)	
Field Trips	\$ 1,093.75	\$ 2,650.00	\$ (1,556.25)	
Committee Expenses	\$ -	\$ -	\$ -	
Box Tops/Labels	\$ 285.29	\$ 250.00	\$ 35.29	
GAD Parade Expense	\$ 63.96	\$ 50.00	\$ 13.96	Candy for parade
Staff Appreciation	\$ 805.73	\$ 750.00	\$ 55.73	
Other	\$ 370.00	\$ -	\$ 370.00	Robotics t-shirts and lunches offset by designated donations
Ways & Means	\$ 31,074.68	\$ 18,750.00	\$ 12,324.68	Playground Phase 3 \$15,402, \$3,300 Teacher Gift Cards & Warming Tray \$125, 40 iPads \$11,960, Art Work \$186.75
Total Operating Expense	\$ 34,856.01	\$ 24,100.00	\$ 10,756.01	
Net Income (Loss)	\$ 6,411.37	\$ 3,584.46	\$ 2,826.91	Carry over for next school year
Donations - Designated	\$ 1,310			
Donations - Spent	\$ 370			
Net Income (Loss) less Donations - Designated/Spent	\$ 5,471.37			

Wheatland Elementary PTO
 Budget - DRAFT
 July 1, 2014 - June
 30, 2015

Category	Budget	August	Comments	Actual (2013-14)	Comments
Income					
			Beginning checkbook balance (includes \$940 in Robotics donations) less		
Carry Over	\$ 6,411.37	\$ 6,406.37	\$5 Yearbook refund	\$ 4,484.46	
Fall Fundraiser (Warrior Dash)	\$ 15,000.00	\$ -		\$ 17,905.46	
Spirit Wear/Gear	\$ 3,000.00	\$ 995.00		\$ 2,288.50	
Music Program Videos	\$ 2,000.00	\$ -		\$ 1,854.00	
Yearbooks	\$ 5,600.00	\$ -		\$ 5,637.00	
Scripts Gift Cards	\$ 8,000.00	\$ -		\$ 8,465.00	
Dillons Gift Cards	\$ 7,800.00	\$ 643.50		\$ 6,011.22	
Spring Carnival Fundraiser	\$ 7,000.00	\$ -		\$ 12,456.48	
Book Fair	\$ 7,000.00	\$ -		\$ 7,229.67	Excludes credit cards from the Book Fair
Box Tops/Campbell Soup Labels	\$ 2,500.00	\$ -		\$ 2,687.51	
All Star, Roller-skating, Restaurant	\$ 200.00	\$ -		\$ 3,725.66	All Star Sports (2013-14) sold 175 wrist bands \$3,500, Restaurant night \$225.66
School Supplies	\$ 130.00	\$ -		\$ 1,465.00	\$130 (\$1 per school supply), \$1,310 Robotics donation, \$25 misc donations
Total Income	\$ 64,641.37	\$ 8,044.87		\$ 74,209.96	
Direct Expense					
Fall Fundraiser (Warrior Dash)	\$ 2,800.00	\$ -		\$ 2,270.19	
Spirit Wear/Gear	\$ 1,500.00	\$ -		\$ 1,399.60	
Music Program Videos	\$ 2,000.00	\$ -		\$ 1,854.00	
Yearbooks	\$ 4,600.00	\$ -		\$ 4,301.27	
Scripts Gift Cards	\$ 7,600.00	\$ -		\$ 7,851.90	
Dillons Gift Cards	\$ 600.00	\$ -		\$ 3,875.00	
Spring Carnival Fundraiser	\$ 2,300.00	\$ -		\$ 2,013.55	
Book Fair	\$ 7,000.00	\$ -		\$ 7,277.07	
All Star, Roller-skating, Restaurant	\$ -	\$ -		\$ 2,100.00	Paid \$12 per wrist band in 2013-14
Other	\$ -	\$ -		\$ -	
Total Direct Expense	\$ 28,400.00	\$ -		\$ 32,942.58	
Margin					
Fall Fundraiser (Warrior Dash)	\$ 12,200.00	\$ -		\$ 15,635.27	
Spirit Wear	\$ 1,500.00	\$ 995.00		\$ 888.90	2013-14 included selling old inventory
Music Program Videos	\$ -	\$ -		\$ -	
Yearbooks	\$ 1,000.00	\$ -		\$ 1,335.73	
Scripts Gift Cards	\$ 400.00	\$ -		\$ 613.10	
Dillons Gift Cards	\$ 7,200.00	\$ 643.50		\$ 2,136.22	Started Dillons program Nov. '13 (only 7 months income in 2013-14 actuals)
Spring Carnival Fundraiser	\$ 4,700.00	\$ -		\$ 10,442.93	
Book Fair	\$ -	\$ -		\$ (47.40)	NSF fee
All Star, Roller-skating, Restaurant	\$ 200.00	\$ -		\$ 1,625.66	
Carry-over, Box Tops, School Supplies	\$ 9,041.37	\$ 6,406.37		\$ 8,636.97	
Total Margin	\$ 36,241.37	\$ 8,044.87		\$ 41,267.38	
Operating Expense					
Administrative - Tax Prep & filing fee	\$ 350.00	\$ 340.00		\$ 342.50	
Administrative Supplies	\$ 275.00	\$ -		\$ 258.69	\$199 PTO Manager
AMS Donation for 5th Graders	\$ 500.00	\$ -		\$ 500.00	
Meet the Teacher/Popsicles on Playgrou	\$ 50.00	\$ -		\$ -	
Assemblies	\$ 400.00	\$ -		\$ -	
Classroom Spirit Award	\$ 150.00	\$ -		\$ -	
Bank Fees	\$ 50.00	\$ -		\$ -	
Field Trips	\$ 2,650.00	\$ -		\$ 1,093.75	Includes bus fees for K-5 and \$1,000 allotted for fifth grade field trip
Instructional Software (K-2 BrainPop)	\$ 1,945.00	\$ -		\$ -	
Committee Expenses	\$ -	\$ -		\$ -	
Box Tops/Labels	\$ 300.00	\$ -		\$ 285.29	
GAD Parade Expense	\$ 75.00	\$ -		\$ 63.96	
Staff Meals	\$ 200.00	\$ -		\$ -	
Staff Appreciation	\$ 800.00	\$ -		\$ 805.73	
Field Day	\$ 75.00	\$ -		\$ 61.41	
Robotics Expenses	\$ 940.00	\$ -		\$ 370.00	
Allocation Committee	\$ 24,000.00	\$ -		\$ 31,074.68	2013-14: Playground Phase 3 \$15,402, \$3,300 Teacher Gift Cards & Warming Tray \$125, 40 iPads \$11,960, Art Work \$286.75
Total Operating Expense	\$ 32,760.00	\$ 340.00		\$ 34,856.01	
Net Income (Loss)	\$ 3,481.37	\$ 7,704.87	Carry over for next school year	\$ 6,411.37	Carry over for next school year
Donations - Designated	\$ 940.00	\$ 940.00		\$ 1,310.00	
Donations - Spent	\$ 940.00	\$ -		\$ 370.00	
Net Income (Loss) less Donations - Designated/Spent	\$ 3,481.37	\$ 6,764.87		\$ 5,471.37	Goal is to start year with \$3.5k

August 12th, 2014

To the PTO Board of Wheatland Elementary School
Andover, KS

I have audited the books of the Wheatland PTO for the year ended June 30, 2014 and have found the financial statements to be materially correct.

There was a \$25 transaction reimbursed to a parent for a teacher appreciation deposit made to the PTO in error. I personally would have applied this to Other expense rather than Administrative to match the deposit. However, the transaction is immaterial and doesn't change the net financial position.

I appreciate the opportunity to review these books. If you have any questions, please do not hesitate to contact me.

Susie Johnson
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AMENDED AND RESTATED BYLAWS
OF
WHEATLAND ELEMENTARY PARENT TEACHER ORGANIZATION, INC.
(A Not-For-Profit Corporation)

ARTICLE I NAME

The name of this organization shall be the Wheatland Elementary Parent Teacher Organization, Inc. (hereinafter referred to as the PTO).

ARTICLE II MISSION STATEMENT

The mission of the PTO is to promote the growth and education of all children attending Wheatland Elementary School (hereinafter referred to as WES). It will encourage the partnership of parents and teachers to benefit these students in their homes, school, and community.

ARTICLE III GENERAL POLICIES

- A. The programs of the PTO shall be educational and developed through coordinating efforts of the Executive Board.
- B. The PTO shall be a non-commercial, non-sectarian, and non-partisan organization. It shall not endorse a commercial enterprise or a candidate. The PTO's name and the names of its members in their official capacities shall not be used in connection with any commercial concern, with any partisan interest, or for any purpose other than the regular work of the PTO.
- C. The PTO shall not seek to direct the administrative activities of WES or to control its policies.
- D. The PTO may cooperate with other organizations and agencies active in child welfare, such as conference groups and coordinating councils, provided the PTO's representative makes no commitments that bind the PTO, unless specifically authorized.

- E. The PTO shall be representative of group concerns pertaining to the general welfare of all WES students, rather than individual issues.
- F. The PTO shall act as liaison between home and WES in the presentation and communication of issues.

ARTICLE IV MEMBERSHIP

Membership is automatically granted to: (1) all parents, guardians, and adults standing in loco parentis (primary caregiver) of children attending WES and (2) teachers, administrators, and staff of WES. The PTO does not discriminate in membership. Members shall promote the mission statement, uphold the policies, and subscribe to the bylaws of the PTO.

ARTICLE V OFFICERS AND ELECTIONS

Section 1 Elected Officers and Duties. The officers shall be a President, Vice President, Secretary, and Treasurer. Officer positions may be shared, *e.g.*, co-secretaries.

- A. President.** The president shall serve as the official representative of the PTO and preside at all meetings of the Executive Board and the PTO.
- B. Vice President.** The Vice-President shall act as an aid to the President, perform the duties of the President in the absence or inability of the President to serve, and oversee the committee system of the PTO.
- C. Secretary.** The Secretary shall record the minutes of all meetings of the Executive Board and the PTO, maintain the corporate minute book, and maintain copies of Executive Board policies.
- D. Treasurer.** The Treasurer shall receive all monies of the PTO, keep an accurate record of receipts and expenditures, pay out funds in accordance with the approved budget, and serve as chairperson of the Allocations Committee. The Treasurer shall present a financial statement at every meeting of PTO and at other times when requested by the Executive Board, and shall make a full report at the end of the school year. The Treasurer is responsible

for completing and filing all tax returns and other forms required by government agencies.

E. Other Duties. All officers shall perform the duties outlined above as well as any other duties prescribed in these bylaws or as may be delegated to him or her. They will deliver to their successors all official materials on or before June 30. After their terms have ended, they will continue to assist the Treasurer in completing and filing all tax returns and other forms required by government agencies.

Section 2 Qualifications. Any PTO member in good standing may become an officer of the PTO.

Section 3 Nomination and Elections of Officers. The Executive Board will appoint a nominating committee made up of the Vice-President and two (2) members at large prior to the next to the last meeting of the school year. The nominating committee will (1) report any vacancies at the next to the last meeting of the year, (2) receive all nominations, and (3) verify all nominations. Nominations also will be accepted from the floor at the second to the last meeting and the last meeting of the year.

Elections of officers will be held at the last meeting of the school year. If a position is contested, the election will be by ballot.

Section 4 Term of Office. Officers shall assume their official duties on July 1. They shall serve for a term of one (1) year ending on June 30.

Section 5 Vacancies. A vacancy occurring in any office except President shall be filled for the unexpired term by a person elected by a majority vote of the remaining members of the Executive Board, with seven (7) days notice of such election to PTO members. Such notice shall be posted on WES bulletin boards, on the WES website, and delivered via the PTO newsletter. A vacancy occurring in the office of President shall be filled by the Vice-President. The replacement officer shall serve for the remainder of the existing term.

Section 6 Resignation. An officer may resign at any time by giving written notice to the President or the Secretary. The resignation will be effective upon receipt of the notice by the PTO.

Section 7 **Removal.** An officer can be removed from office for failure to fulfill the officer's duties, after reasonable notice, by a majority vote of the Executive Board. Removal will occur automatically upon the date of the action by the Executive Board.

ARTICLE VI EXECUTIVE BOARD

Section 1 **Membership.** The Executive Board consists of the elected officers: President, Vice-President, Secretary, and Treasurer.

Section 2 **Duties.** The duties of the Executive Board shall be:

- A. To transact necessary business in the intervals between general PTO meetings and such other business as may be referred to it by the PTO.
- B. To approve the work plans of committees.
- C. To present reports at general PTO meetings.
- D. To appoint an auditor at the next to the last meeting of the school year.
- E. To prepare a proposed budget and recommend acceptance of the budget to the PTO.
- F. The Executive Board has the authority to approve expenditure of up to \$500, up to a yearly maximum of \$2,000. For purposes of such approval, two-thirds (2/3) of the Executive Board shall constitute a quorum.

Section 3 **Meetings.** Meetings of the Executive Board may be held during the school year. A majority of the Executive Board shall constitute a quorum. Special meetings of the Executive Board may be called by the President or by any two (2) members of the Executive Board.

Section 4 **Cooperation with School Officials.** The Executive Board will seek the input and opinions of WES teachers, administrators, and staff. The WES Principal will be invited to attend Executive Board meetings unless the Principal's presence is unnecessary.

ARTICLE VII COMMITTEES

- Section 1 Standing Committees.** The Executive Board will create standing committees to promote the objectives of the PTO.
- Section 2 Special Committees.** The Executive Board may form special committees. Because a special committee is created and appointed for a specific purpose, it automatically goes out of existence when its work is done and its final report received.
- Section 3 Committee Membership.** Committees may consist of PTO members, with the President acting as an ex-officio member of all committees except the nominating committee.
- Section 4 Guidance.** The chairperson of each committee shall receive instruction and guidance through the Executive Board. No committee work shall be undertaken without the approval of the Executive Board. No committee may be formed without the approval of the Executive Board.

ARTICLE VIII MEETINGS

- Section 1 General PTO Meetings.** General meetings of the PTO shall be held to conduct the business of the PTO. Meetings will be held at least five (5) times throughout the school year, as agreed upon by the Principal and the Executive Board. The time and place of the meeting shall be announced at least seven (7) days prior to the meeting. Notice will be given through posting on WES bulletin boards, on the WES website, and in the PTO's newsletter.

The last meeting of the school year will be the annual meeting for receiving reports, electing officers, and conducting other business that should arise.

- Section 2 Special PTO Meetings.** Special meetings of the PTO may be called by the Executive Board or by petition of at least ten (10) PTO members. The time, place, and purpose of all Special PTO Meetings shall be announced at least seven (7) days prior to the meeting. Notice will be given through posting on WES bulletin boards, on the WES website, and in the PTO's newsletter.

The only business to be conducted during Special PTO Meetings shall be directly related to the purpose stated when the meeting was announced and shall consist of business that cannot wait until the next regularly scheduled meeting.

Section 3 **Participation.** The privilege of introducing motions, debating, and voting is limited to PTO members.

Section 4 **Voting.** All PTO members in attendance are eligible to vote. Absentee and proxy votes are not allowed.

Section 5 **Quorum.** Six (6) members of the PTO present and voting constitute a quorum for the purpose of voting. To pass a motion requires a majority vote of those in attendance.

ARTICLE IX FINANCIAL POLICIES

Section 1 **Fiscal Year.** The fiscal year of the PTO begins July 1 and ends June 30 of the following year.

Section 2 **Banking.** All funds shall be kept in a checking account in the name of Wheatland Elementary Parent Teacher Organization, Inc., requiring two (2) signatures of the Executive Board and held at a local financial institution. There shall be no pre-signing of checks by any authorized signer.

Section 3 **Reporting.** All financial activity shall be recorded in a computer-based or manual accounting system. The Treasurer shall reconcile the account(s) monthly and report all financial activity to the President to review. Both the Treasurer and the President will sign the bank statement.

The PTO shall arrange an independent review of its financial records each year.

Section 4 **Ending Balance.** The PTO shall leave a minimum of \$2,000 in the treasury at the end of each fiscal year.

Section 5 **Contracts.** Authority to sign contracts is limited to the President or the President's designee.

ARTICLE X PARLIAMENTARY AUTHORITY

Robert's Rule of Order Newly Revised shall govern the PTO in all cases to which they are applicable and in which they are not inconsistent with these bylaws.

ARTICLE XI AMENDMENTS

These bylaws may be amended at any duly called meeting of the PTO. Two-thirds (2/3) approval of all members present and voting is required to adopt an amendment to the bylaws.

ARTICLE XII EFFECTIVE DATE

These Amended and Revised Bylaws were adopted by the membership during a General PTO Meeting properly called on August 26, 2014, and shall take effect immediately.