



## **Julia Green PTO**

### **2021-2022 Spending and Reimbursement Guidelines**

Thank you for all that you do for Julia Green! Volunteers are a critical part of what makes this a wonderful school! If you have any questions about this document, please contact:

Treasurer, Lindsay Wells, [lindsaywells@bellsouth.net](mailto:lindsaywells@bellsouth.net), (770) 718-7900

VP of Fundraising, Hilary Stimart, [hilaryhubbard@hotmail.com](mailto:hilaryhubbard@hotmail.com), (404) 931-3282

VP of Non-Fundraising, Rachel Herbert, [rmjones22@gmail.com](mailto:rmjones22@gmail.com), (773) 576-4333

#### **Collecting Money**

1. Cash and checks for you to review will be in the **lockbox on the counter** in the teacher workroom.
2. If the cash is greater than \$500, please alert the Treasurer immediately.
3. Once logged, checks should be placed in the drop box **secured to the wall** in the teacher workroom using the deposit envelopes provided.
4. If the envelopes are not available, please include the following with each submission:
  - a. Your name
  - b. Account to be credited (e.g., Carnival, RAT, Invest, Spirit Store)
  - c. Cash total, check total, and overall total

#### **Spending Money**

1. **Before making any purchases, please review your budget. Expenses in excess of the approved budget will not be paid unless they have been pre-approved.**
  - a. For most expenditures, the budget will have been vetted and approved by the Finance Committee with all expenses outlined and accounted for.
  - b. For PTO programming, you will be given a program budget which will provide an overview of expenses from the previous year to be used as a guide. Once you have reviewed the program budget, an estimated expenses outline shall be submitted to the Vice President of your program *prior to making purchases*. (Please see the end of this document for a sample estimated expenses outline.)
  - c. If your budget is not sufficient, please alert the Vice President of your program or the Treasurer *prior to spending* over budget in order to receive board approval.

#### **2. Tax Exempt Status**

- a. The Julia Green PTO is classified as a 501(c) (3) organization under the Internal Revenue Code. As such, the PTO is exempt from paying sales tax on qualifying purchases.
- b. **The PTO will not reimburse sales tax paid unless sufficient explanation as to why sales tax was paid is provided on the PTO Authorization for Expenditures Form.**
- c. The purchase of personal items with the PTO's Certificate of Exemption is not permitted. School purchases must be made separately from personal purchases, (i.e., please provide "clean" receipts that have school purchases only on them).

### **Purchasing Guidelines**

**\*\*The table at the end of this document summarizes the procedures for making tax-exempt purchases at retailers most frequently used by teachers/volunteers in previous years.\*\***

#### **1. Retail Purchase In-Store**

- a. To purchase tax-free, you must present the PTO's Certificate of Exemption to the retailer at the time of the purchase (exceptions being the Parent Teacher Store and Costco – see below).
- b. A (very) few stores will not recognize tax exempt status but will offer a 10% discount instead. The PTO will reimburse sales tax in these situations if it has been **pre-approved by the Treasurer.**

#### **2. Ordering Online**

- a. If purchasing from a company not included in the table below, you will often have to contact a company's customer service department to establish Julia Green as a tax-free organization.
- b. If you need assistance with this process, please contact the Treasurer for additional help. Please note – this often means that an "instant purchase" is not possible.

#### **3. Invoices**

Many companies will generate an invoice that you can submit to the Treasurer to pay directly (without going through you). This is encouraged! Please print out the invoice and submit with an Expense Reimbursement form

#### **4. Contracts**

All contracts should reflect our tax-free status.

### **Getting Reimbursed**

1. Reimbursement requests should be submitted electronically at <https://www.juliagreen.org/budget>.
2. An electronic copy of the receipts **MUST** uploaded to the request. Any exception must be cleared through the Treasurer in advance.
3. Reimbursement checks are written every two weeks. Depending on the timing of your submission, the turnaround time can vary (from a couple of days to two weeks). Please contact the Treasurer if you have questions regarding the status of your reimbursement request.

RETAILER	PROCEDURE
Amazon	The PTO has an Amazon account that recognizes our tax-free status. Please see the Treasurer to use this account. Otherwise, after completing the purchase (and receiving the item), you can email <a href="mailto:taxexemt@amazon.com">taxexemt@amazon.com</a> with the order number in the subject, a description of how you used the item(s), and our tax exempt certificate attached.
Costco	Will not accept Certificate of Exemption. Effective 12/1/2015, <b>taxes paid to Costco will NOT be reimbursed by the PTO</b> . Contact the PTO Treasurer for large, planned purchases and potential coordination with the PTO Costco Credit Card Holder.
Dollar Tree	Provide Certificate of Exemption at check-out; payment can be made with personal credit card or check.
Kroger	Provide Certificate of Exemption at check-out; payment can be made with personal credit card or check.
Kinko's	Provide Certificate of Exemption when placing order. Information should already be in their system at Green Hills and West End locations.
Michael's	Go to Customer Service with Certificate of Exemption and a Michael's-issued tax-exempt card will be provided. If needed, the JG PTO Federal ID # is 30-0278216. Payment can be made with personal check or credit card.
Office Depot	The Certificate of Exemption is on file with Office Depot. Our account number is 85112580 under the name Green, Julia. Bring the tax exempt form in case there are issues. <u>If JG PTO is not listed</u> , then ask to be classified under Metro Schools. Payment can be made with personal check or credit card.
Office Max	Take Certificate of Exemption to Office Max Customer Service and a card will be provided. Payment can be made with personal check or credit card.
Parent Teacher Store	Will not accept Certificate of Exemption. We will reimburse tax for this store.
Parnassus Books	Will give either a tax exemption or a 10% discount. We will reimburse tax if the discount has been applied.
Party City	Will not accept Certificate of Exemption, but will give a 10% discount. We will reimburse tax if the discount has been applied.
Publix	Provide Certificate of Exemption at check-out; payment can be made with personal credit card or check.
Radio Shack	Provide Certificate of Exemption at check-out; payment can be made with personal credit card or check.
Staples	The Certificate of Exemption is on file with Staples. It is not necessary to bring a form to the store on each visit. Payment can be made with personal check or credit card.
Target	Provide Certificate of Exemption at check-out; payment can be made with personal credit card or check.
Walmart	Go to Customer Service with Certificate of Exemption and a Walmart-issued tax-exempt card will be provided with JG PTO's Walmart customer # (227 7800). If needed, the JG PTO Federal ID # is 30-0278216. Payment can be made with personal check or credit card. We also have an online PTO account that recognizes our tax-exempt status. Please contact the Treasurer for help using this account.

**SAMPLE**  
**2021/2022 CARNIVAL ESTIMATED EXPENSES**

**Program Budget = \$9,300**

<b>EXPENSE DESCRIPTION</b>	<b>ESTIMATED TOTAL</b>
Rock Wall	\$720.00
Rentals	\$1,709.00
Bunjee	\$1,190.00
Ponies	\$425.00
Prizes	\$400.00
Wristbands & Tickets	\$50.00
Photo Booth	\$399.00
Crossing Guard	\$160.00
DJ	\$300.00
Envelopes	\$55.00
T-Shirts	\$3,400.00
Various Supplies for games	\$350.00
<b>TOTAL</b>	<b>\$9,158.00</b>