

## **Instructions:**

All expenditures must be made by check, no cash expenditures are permitted (applies to payments by KME PTO not to individuals/requestors.) All expenditures must be supported by invoices, credit card receipts, cash register tapes, etc. The detail support must be taped or glued to a standard 8 1/2 by 11 inch paper. It is suggestion of the KME Board to make copies of receipts for your own personal record. No staples, no loose receipts and no tapes not mounted to the paper.

There are ways that a check request form may be used.

- The “Check Request Form” is for use when a payment is to be made to a third party vendor.
  - The IRS requires that a W-4 form be obtained for these vendors. If the payment is to an individual for payroll activities (custodians) or services (DJ’s etc.) a 1099 will be issued. The individuals’ Social Security Number will be required. If we do not have a W-4 or a SSN, no payment can be made. The only exception to this requirement is when payment is made to Kelly Mill Elementary School or to Forsyth County approved vendors. In this case, the original purchase order should be attached. Forsyth County is responsible for IRS compliance in this case. W-4 forms can be obtained from the IRS or we have blanks. Some vendors are already registered and the Treasurer keeps a file.
- The “Check Request Form” is for use to reimburse PTO members and/or PTO chairs as well as PTO officers. This form is also for use to request a refund for payment applied to an event, spirit wear, or purchases made on forms on the PTO website.

All check requests must be signed by the requestor and approved by a President. If a President is requesting a reimbursement, then another board member other than the requesting President or Treasurer must approve the request.

Until a budget is approved, funds need to be Board approved and recorded in the minutes. After approval of the budget, the budget will be the guideline for approved expenditures.

