

General Guidelines and Questions for PTA Expenses

The Santa Monica Malibu PTA Council has developed and approved the following General Guidelines and Questions to be used along with the PTA Budget Template for Equity Fund Contributions. These documents are intended to clarify which PTA expenditures are non-exempt or exempt from the Equity Fund.

The Equity Fund was established by the Board of Education to improve the achievement of all students while simultaneously closing the achievement gap by mitigating the effects of the unequalized enrichment of schools. All PTAs and booster clubs are required to contribute 15% of non-exempt expenditures to the Equity Fund.

General Guidelines and Questions for PTA Expenses regarding whether an expense is Equity Fund exempt or non-exempt:

Exempt - General Guidelines:

- Operational Costs
- Parent Ed and parent communications
- Community building events
- Fundraising expenses
- Scholarships and financial aid
- Field trips (up to \$1,500 domestic travel per person and \$2,500 international travel per person)
- Photocopiers (purchase, maintenance agreement, lease payments)

Non-exempt - If the answer to the following question is "yes," the expenditure is probably non-exempt:

- Is it part of the instructional program? (including intervention, assemblies and enrichment)
- Should the school be providing this? (supplies, maintenance, equipment)
- Does it support staff? (professional development, grants, supplies, hospitality)

PTA contributions to the Equity Fund are due in two installments on January 15 and July 15 of each year. Send a copy of your PTA Budget with actual expenditures as of 12/31 for the first installment and 6/30 for the second installment along with check for 15% of non-exempt expenditures to Jesse Bunayog in the SMMUSD Fiscal Office. Checks should be made payable to SMMUSD and "Equity Fund payment" should be written in the memo line.

If you have further questions about specific expenditures, please contact Sally Chou, SMMUSD Chief Academic Officer at schou@smmusd.org 450-8338 ext. 239.