



# Unit President Handbook

MAY 2021

LEADERSHIP IN-SERVICE TRAINING

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# RESOURCES

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Many resources are available to make your job easier. The PTA Toolkit has valuable information and can be accessed at the PTA website at [toolkit.capta.org](https://www.burbankcouncilpta.org/toolkit). Additional printed materials are provided free in the summer mailing from CAPTA. When in doubt, contact your counterpart at the council PTA.

- **Burbank Council PTA Website:** <https://www.burbankcouncilpta.org/>
  - Like us on Facebook at Burbank Council PTA
  - Follow us on Twitter @BurbCouncilPTA
- **First District PTA Website:** [www.pta1.org](http://www.pta1.org)
- **California State PTA Website:** <https://capta.org/pta-leaders/run-your-pta/>
  - **PTA Toolkit** – The online version of the PTA Toolkit is available at [toolkit.capta.org](https://www.burbankcouncilpta.org/toolkit).
  - **Insurance information:** Current insurance information is available at:

<https://capta.org/pta-leaders/services/insurance/>

Association Insurance Management, Inc.  
PO Box 742946  
800-876-4044 or 214-360-0801  
Email: [capta@aim-companies.com](mailto:capta@aim-companies.com)  
Website: [www.aim-companies.com](http://www.aim-companies.com)

- **National PTA:** <https://www.pta.org/home/run-your-pta>

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# RUNNING YOUR PTA

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*In both schools and communities, PTA volunteers are recognized as leaders and advocates. PTA includes an ever-changing set of volunteers, and developing leadership skills is an important step toward creating successful activities and programs and managing the business needs of the PTA.*

*For officers, chairmen, and program coordinators, the PTA provides opportunities for both students and adults to become effective leaders. Within this section, you will find information to help you become and effective PTA leader.*

## PURPOSE OF THE PTA

- To promote the welfare of children and youth in home, school, community, and place of worship.
- To raise the standards of home life.
- To secure adequate laws for the care and protection of children and youth.
- To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth.
- To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

## MISSION STATEMENT

The mission of the California State PTA is to positively impact the lives of all children and families.

## CALIFORNIA STATE PTA CORE VALUES

- The California State PTA is a professional, nonprofit volunteer organization committed to the well-being of all children.
- We believe every adult has a responsibility to ensure that all children develop to their full potential.
- We believe parents are children's first teachers and that parent involvement is essential throughout a child's educational experience.
- We believe that family is the basic unit of society responsible for the support and nurturing of all children, and we recognize that "the family" may be defined in many ways.
- We believe our responsibility includes advocating for the safety and welfare of all children and the opportunity for a quality public education for each child.

## ORGANIZATIONAL STRUCTURE

The **National PTA** (National Congress of Parents and Teachers) is a volunteer educational organization, founded in Washington, D.C., in 1897. Branches of the National PTA have been established in all fifty United States, the District of Columbia, U.S. Virgin Islands, Puerto Rico and in schools for American dependents in Europe and the Pacific area.

The **California State PTA** (California Congress of Parents, Teachers, and Students, Inc.) is a branch of the National PTA, serving as a connecting link between the national organization and its membership within the state. The California State PTA shall provide training and support for its units/councils/districts.

**District PTAs** are geographical divisions of the California State PTA, established to carry out its programs. District PTAs shall provide training and support for their units and councils. All PTA districts organized after July 1, 1980, are required to have number designations.

**Councils of PTAs** are created by the California State PTA for the purpose of collaboration, leadership training, and coordination of efforts of the member units.

**Unit PTAs** are organized and chartered in conformity with rules and regulations as prescribed in the bylaws of the California State PTA. These units are self-governing bodies for the purpose of planning programs and activities to meet local community needs. However, they are required to observe the policies and procedures of the California State PTA and/or National PTA.

## BE A GOOD PRESIDENT FROM THE START

- Start by acknowledging the good work that's already been done.
- Figure out how things work before you start implementing change.
- Ask other officers and volunteers what they think—the team is better if all members have been a part of the decision-making.
- Communicate your expectations by letting others know what you want from them and listening to what expectations they have.
- Motivate other team members to do the best job possible.
- Be a leader and let others on the board handle their own duties and responsibilities. If someone seems to be struggling with a position, meet and discuss what can be done to help.
- Walk the walk—do what you say you'll do, respect the opinions of others, be honest, show gratitude, and recognize good work.
- Take responsibility—acknowledge if an error has been made. Make certain that responsibilities are clearly outlined and that each person is doing his/her share.
- Keep the communication channels open at all times and in all directions (among administrators, teachers and staff, parents and volunteers, and PTA officers). A strong team is an informed team.

## **SOME NEW PRESIDENT “DON'TS” TO REMEMBER**

*Your election has been held and the new board is in place. It's time to start thinking about PTA plans for the next school year. This handout is full of lots of “dos” – but there are a few “don'ts” to remember. Get the year off to a good strong start with these important tips:*

### ***DON'T MAKE PTA PLANS WITHOUT TALKING TO THE PRINCIPAL.***

Your new board is excited and ready to go. But remember – your PTA is allowed to be at your school because the principal has invited you. So please extend every courtesy to your administrator. Don't make plans without including him or her. Show your principal you value their perspective.

### ***DON'T GIVE THE IMPRESSION THAT YOUR PTA IS JUST ABOUT FUNDRAISING.***

Yes, our schools are facing tough financial times with limited state and federal funding. But that does not mean that it is the job of your PTA to spend all of its time and effort fundraising. The main focus of PTA is family engagement and parent involvement, not fundraising. Think programs before fundraising and remember the 3-to-1 rule.

### ***DON'T GET OFF ON THE WRONG FOOT WITH THE TEACHERS.***

Our research shows that parents at your school value what the teachers have to say. If you teachers are pre-PTA, then they will encourage the parents to be involved with your association. PTAs ask a lot from teachers, like distributing membership envelopes and flyers and collecting forms. A little appreciation for the support given to your PTA by your teachers is always in order.

### ***DON'T OVERWHELM YOUR MEMBERS THE FIRST TIME THEY COME TO A MEETING.***

You only get one opportunity to make a first impression. Make it a good one! Make sure everyone is greeted warmly and included in the discussions. Value all opinions. Keep your meeting on task, productive, and brief. Thank everyone for coming. Accept whatever they have to offer. Not everyone has the time to volunteer at the school, but there are many ways to make a contribution.

### ***DON'T PORTRAY PTA WORK AS DRUDGERY.***

Mark the positive things about your PTA. Parents will want to become members and become involved if they feel that the task they are given accomplishes something positive and they can have a little fun, too! Toot your own horn by sharing photos of PTA meetings and projects with your school newsletter or local paper. Getting word out that your PTA work is enjoyable, rather than drudgery, will do wonders for your volunteer numbers.

### ***DON'T ASSUME THAT EVERYONE WILL VOLUNTEER JUST BECAUSE YOU ASK.***

The best way to recruit volunteers is to reach out to parents personally. Posting a notice in your newsletter will not have the same positive results as a personal invitation. PTA is about networking. Ask members to bring and invite their friends. The more the merrier! Make sure that all volunteers feel appreciated and valued for their service to the school and the children.



***DON'T DISMISS NEW IDEAS.***

When new ideas are brought forward, make sure that leaders don't reply with, "We tried that before and it didn't work." Things change, and it just might be time to try something new. Nothing turns away enthusiastic parents like the perceptions of a clique. Help everyone to feel included. PTA is all about teamwork.

***DON'T BE AFRAID TO BE THE LEADER.***

Not every idea will be a good one. Not every project that comes your way will be in the best interest of the children or of the PTA budget. Sometimes the PTA president and the executive committee must say no, this won't work. When this happens, make sure that the decision is made in the best interest of the children. Balance decisiveness with kindness and courtesy.

***DON'T FORGET THAT FAMILY COMES FIRST.***

It is easy to get caught up in the planning of the carnival or making phone calls to get donations for the auction. But remember why you got involved in PTA in the first place – to spend time with your children and enhance their education experience. Keep a healthy balance of family time and volunteer time. If you are a PTA leader, remember that volunteering shouldn't mean neglecting one's family.



***DON'T BELIEVE EVERYTHING YOUR PREDECESSOR SAYS.***

Procedure books and thumb drives filled with information are helpful. But if your predecessor tries to pass along biases about certain volunteers or tells you that there is only one way to do things at the school, let this information go. Remember that every leader will have a different personality and leadership style and will bring out different attributes in everyone. Give everyone and every plan a fair chance.

***DON'T BE AFRAID TO ASK FOR HELP.***

Being a PTA leader means that you will lead others. It doesn't mean that you have to do everything yourself! Delegate the work, ask people to serve on committees, allow officers to do their own jobs. Refrain from micromanaging everyone on your board. Remember, a good leader is one who finds and trains future leaders.

***DON'T FORGET WHAT YOU'RE DOING ALL THIS FOR.***

Conflict happens when you get a group of people together. A team member will not always agree with every decision that is made. Keep your focus on the children. Remember that the mission of your PTA is to engage families and become a partner in the education experience of the children of your school by advocating on their behalf. Never forget that you are doing all this for the kids!

## DOING THE JOB - MONTH BY MONTH

Serving as president of a PTA includes the responsibility to lead that PTA toward specific goals chosen by its members. The goals must be consistent with the purposes and basic policies of the PTA. The president is the presiding officer and the official representative of the association.

Throughout the year, mailings will be sent from the California State PTA and National PTA that contain important material to assist the unit. Distribute and discuss these materials with the appropriate officers, chairmen and membership when appropriate.

*PTA presidents should encourage and model legislative advocacy.*

For PTA training, counseling, or information, contact your council PTA president.

**All written materials produced by PTA (e.g., newsletters, fliers, website postings, and print or electronic notices) are to be cleared with the PTA president and school principal before publishing.** The principal is responsible for the accuracy of school information and compliance with the State Education Code and school district policy. The PTA president is responsible for the accuracy of PTA information and compliance with PTA policies.

### MARCH THROUGH MAY

- Work with predecessor** to understand job responsibilities.
- Work with outgoing board** to ensure smooth transition
- The president-elect should confer with the school principal and call meetings, as necessary, of the board-elect (elected officers and principal) soon after election to ratify appointed officers, fill any vacant offices and make plans and set goals for the coming year.**
- Appoint a budget committee and prepare your budget for the next school year and present it to the executive board. One PDF of the proposed budget is due to council PTA in June, even though it will not have been adopted by the association yet. (See “Budget”)**
- Prepare a master calendar. Work with your principal when planning your events and fundraisers for the year. Include other school site parent groups in this meeting, if applicable. One PDF of the proposed calendar are due to Council PTA in June. (See “Calendar”)**
- Present budget and calendar to the membership for preliminary approval at last association meeting of the year**
- Prepare Use of Facilities Permit Application for August association meeting and present at the last association meeting of the year (See “Contracts”)**
- Review bylaws with new board
- Hold brainstorming session(s) with the board-elect to establish unit goals.** Review past unit activities, become familiar with National PTA and California State PTA goals and purposes, set realistic goals and prioritize projects.
- Evaluate current chairman positions and decide which are needed.** Ask for suggestions of people to fill chairmanships.
- Appoint chairmen and committees.** Select first those whose work begins immediately: program, budget and finance and membership. If the standing rules or bylaws designate some of these

duties to the vice president(s) or treasurer, appoint additional members to their respective committees.

- A special meeting of the board-elect may be called **to ratify the appointment of all chairmen** so they can begin their activities. The executive board fills any vacant offices and ratifies additional chairmen and committee members before the school term starts.
  - Names and addresses of additional executive board members should be sent to added to PTAEZ for council and/or district PTA for their respective directories.
  - Attend workshops (LIST)** offered by council or district PTA and urge incoming board members to attend.
  - The **president-elect is one of the unit's delegates** to the **California State PTA Convention**
  - Prior to taking office, **request the outgoing president's files** and review all material received from previous president. Have outgoing president remind outgoing officers and chairman to pass on all materials to their successors.
- Coordinate with treasurer-elect to have the **signature cards for bank accounts updated** with new officers and submitted to the bank at the beginning of the new term.

### **SUMMERTIME**

- Review summer service mailing materials from the CA State PTA and National PTA.** This includes your toolkit and other helpful booklets for your officers.
- Attend training**, if offered (Leadership In-Service Training [LIST] offered by Council PTA).
- Hold an **executive board meeting** to plan and prep for the start of school.
- Meet with committee chairmen as needed to plan and prep for the start of school (this would especially include all chairmen with events in August and September, of course).
- Order PTA materials that will be helpful to officers/chairmen in fulfilling their responsibilities.

### **BACK TO SCHOOL / AUGUST**

- Prepare a Use of Facilities Permit Application** covering all PTA meetings for the year.
  - Remind event chairmen to prepare Use of Facilities Permit Applications for their events.
- Secure babysitting for your meetings, if offered.**
  - Work with committees in charge of activities scheduled before school begins**, such as student registration and welcome for teachers, new students, and parents.
  - Remember: All fliers must be approved by you AND the school site administrator before printing and distributing.**
  - ATTEND PRESIDENT AND COUNCIL PTA MEETINGS – FIRST MONDAY or TUESDAY OF EACH MONTH, 6:15 pm – about 9:00 pm, starting in August.**
  - BRING TO COUNCIL PTA in August:**
    - Council assessment fee payable to Burbank Council PTA
    - Membership dues collected, if any.
    - Payment for membership envelopes, if ordered.
  - DUE TO COUNCIL PTA in August:**
    - One PDF of your proposed budget
    - One PDF of your proposed calendar

- One PDF of your Annual Treasurers Report
  - One PDF of the completed and not adopted end-of-the-year Auditor's Report
  - One PDF of the May, June and July Treasurer's Reports
  - FIRST ASSOCIATION MEETING OF THE YEAR:**
    - Adopt budget
    - Adopt calendar
    - Adopt Use of Facilities Permit Applications (See "Contracts")
    - Present Annual Treasurers Report
    - Present May 2020, June 2020 and July 2020 Treasurer's Reports
    - Present year end Auditor's Report
    - Ratify appointed officers: parliamentarian and corresponding secretary, if necessary
    - Ratify appointed chairs
    - Appoint a committee to review and/or revise the bylaws.
- Due to the state Attorney General's office by **September 1st**: **Non-Profit Raffle Program application** with fee if raffles are planned.

### **SEPTEMBER**

- Attend President and Council PTA meetings.
- Submit items to Council PTA Google drive as indicated in Financial Calendar
- Attend Let's Talk meeting with Dr. Hill

### **OCTOBER**

- 990EZ/990 Federal income tax returns due to IRS on or before October 15<sup>th</sup>.  
 199/199N State income tax returns are due to California Franchise Tax board by October 15<sup>th</sup>.  
 RRF-1 Charitable Trust fee as well as CT-TR-1 forms (if needed) due to CA Attorney General's office.
- Attend President and Council PTA meetings.
  - Submit items to Council PTA Google drive as indicated in Financial Calendar
  - Attend Let's Talk meeting with Dr. Hill, if scheduled.

### **NOVEMBER**

- Elect your nominating committee  
 Appoint your Honorary Service Awards committee
- Attend President and Council PTA meetings.
  - Submit items to Council PTA Google drive as indicated in Financial Calendar
  - Attend Let's Talk meeting with Dr. Hill, if scheduled.
  - Appoint your Audit Review Committee.

### **DECEMBER**

- Attend Council PTA meeting.
- Submit items to Council PTA Google drive as indicated in Financial Calendar
- Mid-year audit begins – treasurer submits books to auditor

## **JANUARY**

- Attend President and Council PTA meetings.**
- Submit items to Council PTA Google drive as indicated in Financial Calendar**
- Attend Let's Talk meeting with Dr. Hill, if scheduled.**
- Attend Council PTA Reflections awards event.**
- At your association meeting this month, nominating committee presents their report to announce nominations for March elections**

## **FEBRUARY**

- Attend President and Council PTA meetings.**
- Submit items to Council PTA Google drive as indicated in Financial Calendar**
- Attend Let's Talk meeting with Dr. Hill, if scheduled.**

## **MARCH**

- Attend President and Council PTA meetings.**
- Submit items to Council PTA Google drive as indicated in Financial Calendar**
- Conduct the election of officers at the annual meeting (The second week of April is the LATEST a unit should conduct its election)**
- Register delegates for State PTA Convention**
- Attend Let's Talk meeting with Dr. Hill, if scheduled.**
- Order Past President's Pin from CA State PTA office (if needed)**
- Order HSA/CSA pins and certificates (HSA chairman)**
- Honorary Service Award presentations**

## **APRIL**

- Attend President and Council PTA meetings.**
- Submit items to Council PTA Google drive as indicated in Financial Calendar**
- Attend Let's Talk meeting with Dr. Hill, if scheduled.**
- Attend Honorary Service Award Dinner**
- Work with the historian on the Annual Historian's Report**
- Begin transition with president-elect**
- Work with the president-elect to plan an installation ceremony for incoming officers for May association meeting**

## **MAY**

- Attend President and Council PTA meetings with your unit's incoming president.**
- Submit items to Council PTA Google drive as indicated in Financial Calendar**
- Attend the BCPTA Officer Installation Luncheon with your incoming president and principal.**
- Attend the California State PTA Convention**
- Motions for executive board to pay summer bills**
- Present budget and calendar to the membership for preliminary approval at last association meeting of the year (as prepared by board-elect)**
- Nominate Year-End Audit Review Committee**

- Present Use of Facilities Permit Application for August association meeting as prepared by incoming president at the last association meeting of the year (See “Contracts”)
- Present procedure book to president-elect**; follow up with officers/chairmen for same
- Be available for advice - when asked

**YEARLONG DUTIES**

- Attend BCPTA president and council meetings
- Be the official representative of the association
- Communicate with school administrator(s)
- Preside at all unit and executive board meetings
- Sign all payment authorizations and contracts as approved by association
- Be an authorized check signer
- Make committee and chairmen appointments
- Coordinate work of officers and chairs
- Understand financial procedures

Refer to the CA State PTA Toolkit online at [CAPTA.org](http://CAPTA.org), **JOB DESCRIPTIONS** tab, **REQUIRED OFFICERS** section, for a full job description for unit president.



## THE EXECUTIVE BOARD

The executive board meets monthly as specified in the bylaws. ***The executive board should meet no less than two weeks prior to each association meeting*** so that members receive advance written notice according to the bylaws of all recommendations to be considered at the association meeting. None of its acts shall conflict with action taken by the association.

Unit bylaws specify members of the executive board and may include:

- officers of the association;
- chairmen of standing committees;
- school principal or representative(s);
- faculty representatives; and/or
- student representative(s).

A unit with a small membership may reduce the number of members on its executive board by following California State PTA procedures for amending the bylaws. While each association is required to include certain positions in the bylaws, the district PTA leadership can provide assistance by making recommendations regarding the positions so that the executive board reflects the needs of the particular PTA.

***Executive board meetings and minutes are confidential, and attendance is limited to those individuals specifically listed in the bylaws.*** We recommend employing the “cone of silence” at executive board meetings. ***Board members should speak freely, but understand that what is said is confidential.*** The president may grant a courtesy seat to a guest for the purpose of bringing information to be shared with the group. Guests do not participate in discussion or voting and should leave the meeting after the information is relayed.

A summary of actions taken by the executive board must be reported to the association at the next association meeting and usually requires further approval or ratification by the association. Actions requiring association approval are stated in the bylaws.

## RESPONSIBILITIES OF OFFICERS AND CHAIRS

- To ensure a successful term of office, certain responsibilities begin as soon as officers are elected. All board members and chairs are expected to:
- Accept office or position only when willing to uphold the policies and procedures of the State and National PTA;
- Accept office only when willing to prepare oneself to fulfill the responsibilities of the office;
- Study and follow unit bylaws and standing rules;
- Attend and participate in meetings;
- Abide by the will of the majority;
- Respect the privacy of the business of the executive board;
- Protect members’ privacy by allowing no distribution of membership lists to outside interests;
- Meet due dates and fulfill assignments promptly;

- Give accurate and detailed account of all monies entrusted to them;
- Delegate instead of doing everything;
- Develop and strengthen leadership;
- Attend conferences, workshops and conventions;
- Maintain a procedure book to pass on to one's successor; and
- Resign if unable to perform the required duties of the office.

***The California State PTA does not recognize co-officers.*** “Co-officer” implies two people of equal rank sharing one position. In PTA, only one name may be listed for each office, and only one individual may vote. Bylaws may be amended to include additional officers to share the workload.

The bylaws provide the month for the annual election and the date when the term begins. All officers and chairmen are obligated to study and follow PTA bylaws and standing rules. They are also responsible for reviewing, as well as maintaining while they are in office, the Procedure Book specific to their office.

Officers and chairs are referred to the following professional governance standards to help in understanding individual and board roles for effective PTA work. See also the Professional Governance Standards in brochure format.

## BYLAWS FOR PTAS IN CALIFORNIA

Bylaws are designed to help the group function in an orderly manner. ***The parliamentary or president shall assure that a current copy of the bylaws for your unit and California State PTA bylaws is provided to all officers and board members at the beginning of the term of office.*** Each member is responsible for making a thorough study of them. A copy of the bylaws must be made available to any member of the association upon request. ***Do not post PTA bylaws on any website (but you can post to a password-protected drive that only the Executive Board has access to).***

If a unit cannot locate the bylaws, a committee should be appointed by the president and chaired by the parliamentary. Standard bylaws should be obtained from the state office for a nominal fee. Standard bylaws are pre-printed and provide blank spaces to fill in according to a unit's needs and must be used. Computer printouts or retyped bylaws will not be accepted.

## CHANGING BYLAWS

***Bylaws and standing rules must be reviewed every year and revised every five years.*** Appoint a small committee with the parliamentary as chairman to study them, make recommendations, and forward through channels to the California State PTA parliamentary. After receiving approval for amendments from the California State PTA parliamentary, give 30 days' written notice of proposed amendments to association members. A two-thirds (2/3rd) vote is required to amend the bylaws.

## STANDING RULES

Standing rules outline the procedures of the organization that are not included in the bylaws and must not restate or conflict with the bylaws. Some examples of the differences are:



- Bylaws state when the meetings of the association and executive board are held.
- Standing Rules tell where and what time these meetings are held.
- Bylaws give the primary responsibilities of officers and chairmen.
- Standing Rules give the specifics.

For example, if the bylaws state that the first vice president is responsible for the program, then the Standing Rules should list the specific responsibilities of each committee and the various chairs, who work with the vice president under the first vice president's title.

If the organization has supplies and/or equipment, the Standing Rules should state who is responsible for them and where they would be kept.

Standing Rules might also list:

- Who has the responsibility for securing the retiring president's pin and its inscription.
- If there is to be an installation of officers, who is responsible for selecting the installing officers and when the installation should take place.

In short, bylaws are hard and fast rules that may be amended only with thirty days' prior written notice to the membership.

Standing Rules are the details of monthly PTA work that may be changed from administration to administration or from meeting to meeting. They require a two-thirds (2/3) majority vote without notice and a majority vote with 30 days' notice to adopt or amend. Standing Rules must accompany bylaws when submitted to the California State PTA parliamentarian for approval.

## MEETINGS

### CONDUCTING PTA MEETINGS

When planning a meeting, consider the goal of the meeting and how the meeting can be structured to accomplish that goal. The president and the executive board plan the meeting ahead of time:

- Prepare the agenda and distribute written notice to members, as required in your bylaws
- Make the necessary preparations.
- Attend the meeting themselves to demonstrate their commitment.
- Create a way to evaluate the meeting to improve future meetings.
- Productive meetings include information, instruction, and/or inspiration. When developing a program, keep these three "I's" in mind. The content will meet the group's needs and provide benefits for participants, their children, school staff, or the community.
- Always keep meetings as brief as possible.
- Conduct committee work in committee well before the meeting. Have chairmen provide written reports unless action is required by the association.
- Give members an opportunity to participate in the decision making.
- Streamline minutes and financial reports. Duplicate and distribute or post, wherever possible.
- Begin and end on time!

When conducting business at the meeting, be aware of which individuals are **voting members**. The privilege of making motions, debating, and voting is limited to qualified members. Only qualified voting members count toward the quorum. It is the responsibility of the secretary to have an updated membership list.

If there is no business to conduct at the meeting, you may consider study groups, grade-level gatherings, special information sessions, or work parties (e.g., to prepare materials). The most important consideration is whether or not the planned meeting will increase involvement in the organization and ultimately serve the goals of the PTA.

Meetings must be held to vote on issues. Voting by **proxy** is prohibited. This means no absentee voting or voting by mail, e-mail, or phone.

**Voting member: To be qualified to vote, a member must have paid annual per capita dues and been a member of the association for at least 30 days.**

A **quorum** is specified in the bylaws and is the minimum number of qualified voting members that must be present at a meeting to legally conduct business.

### ***TIPS FOR CHAIRING A MEETING***

The attitude of the president sets the tone for accepting everyone at the meeting. Attitude “messages” are sent in nonverbal ways:

- How the president stands and holds his/her head;
- The tone of voice used; and
- Facial expressions and gestures.

Encourage PTA board members not to sit together but to scatter among the audience.

Encourage unit parliamentarian to sit near president to be of assistance during the meeting.

Look at everyone, not just those who are known to you or who are friends.

Keep a calm voice, even when being questioned or challenged.

Face straight ahead and make sure not to turn away from any part of the audience.

Be careful using humor. What one person may think is funny might offend another. Even innocent teasing between friends might be overheard by others and misunderstood.

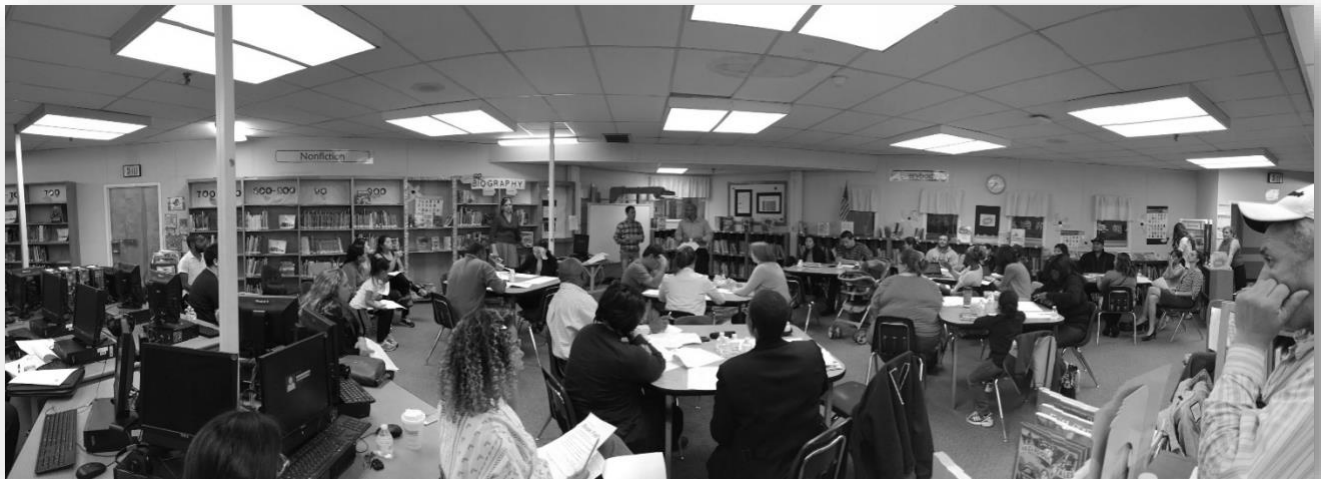
## **ANNOUNCEMENTS AND MATERIALS**

Units are frequently asked to schedule announcements of meetings, presentations, or fundraising activities sponsored by outside organizations, and may need to limit such announcements. This can be done by establishing a policy or standing rule that all announcements from outside groups or individuals

be presented in writing to association president at least one day prior to the meeting and that such announcements may be shortened to fit the time available.

***Only printed materials that support the purposes and basic policies of the PTA and are pre-approved by the president may be made available or distributed in connection with any PTA activity.*** (See unit bylaws and standing rules.)

Refer to the CA State PTA Toolkit online at [CAPTA.org](http://CAPTA.org), **RUNNING YOUR PTA** tab, **PLANNING AND ORGANIZING** section, for more information.



# SAMPLE AGENDA AND MEETING PLANNER

(Unit Name)

(Date of Meeting)

(Meeting Location/Time)

## I. Call to Order (on time, quorum met)

The president stands, raps the gavel once and calls the meeting to order.

“The meeting will please come to order.”

The president will review the meeting’s ground rules. Sample ground rules:

- No rank in room
- Respect everyone’s comments
- Nothing goes out of the room
- Speak one at a time
- Discuss issues, not people
- Try not to repeat
- Stick to a time frame
- Stay on task
- Don’t take anything personally
- There is no “turf” on the playing field
- Agree to disagree
- Please turn your cell phones off or to silent mode.
- Please ask questions. Raise your hand to be recognized.
- Robert's Rules of Order prevail.

## II. Opening Ceremonies

Pledge of Allegiance (if held in public facility).

“\_\_\_\_\_ will lead us in the Pledge of Allegiance. Will you please rise?”

“Thank you, \_\_\_\_\_.”

Optional: Inspirational message, song, other.

“\_\_\_\_\_ will present an inspirational song.”

## III. Reading and Approval of Minutes – Action Items

The secretary addresses the chairman and reads the minutes. (Or with the approval of the group, the minutes may be posted, distributed in advance or assigned to a committee of three or more for approval or correction, especially for the last association meeting.)

“The secretary will read the minutes of the \_\_\_(date) meeting.” OR “The minutes are posted at the entrance/were distributed at the door.”

“Are there any corrections?” (Note corrections.)

“The minutes stand approved as read/printed,” OR “The minutes stand approved as corrected.”

## IV. Financial Report.

No motion is needed for adoption of the reports.

“\_\_\_\_\_ will present the Treasurer’s Report.”

“You have heard the report. Are there any questions?”

“The report will be filed for the audit.”

## V. Audit Report (semi-annual) – Action Items

A motion is needed for adoption of this report.

“It has been moved and seconded that the audit report be adopted” Vote.

(Follow the steps of a motion, Parliamentary Procedure)

## **VI. Presentation of Bills**

Since the approval of the budget does not authorize the expenditure of funds, bills must be presented, and their payment voted upon. Bills should be itemized as to amount, whom to pay, and what payment covers. Any association bills authorized and paid by the executive board must be ratified and recorded in the association minutes. Ratified bills should be itemized as to amount, who was paid, and what the payment covers.

“The treasurer (or the person assigned) will read the bills.”

“It has been moved and seconded that we pay the bills. Is there discussion?” Vote.

“It has been moved and seconded that we ratify payment of bills since last meeting” Vote. (Check Request System: Payment Authorization/Request for Reimbursement )

“It has been moved to authorize the Executive board to pay necessary summer bills up to the budgeted amounts.” Vote.

(Follow the steps of a motion, Parliamentary Procedures)

## **VII. Reading of Communications**

Communications are read by the (corresponding) secretary and may be acted upon as read, if action is required.

“The (corresponding) secretary will read the communications.”

## **VIII. Report of the Executive Board – Action Items**

At association meetings a summary report (not the minutes) is read for the information of the members. Recommendations should be voted on one at a time, the secretary moving the adoption of each one.

“The secretary will present the report of the executive board.”

“You have heard the recommendations such as a motion to approve proposed programs (Preliminary Planning);”

- to approve the budget (Approving the Budget; Budget Sample).”
- to approve fundraising activities (Standards for PTA Fundraising).”
- for the president and one additional elected officer to sign the following contract...” (Contracts).

A second is not required when a motion comes from a committee/board. Vote.

**IX. Reports of Committees** (Officers and chairs, including the principal, faculty representatives, and student representatives on the secondary level) Bylaws Committee, Library Committee – Action Item, Convention Committee, Fundraising Committee – Action Item President calls for the report of the committee. The person making the report moves the adoption of any recommendations.

“ \_\_\_\_\_ will present the report of the \_\_\_\_\_ committee.”

“Are there any questions regarding the report?”

“If not, the report will be filed,” or “You have heard the recommendation such as a motion to release funds up to the budgeted amount for programs through the next meeting (Preliminary Planning):”

(Follow the steps of a motion. Parliamentary Procedure.) Vote(s).

## **X. Unfinished Business**

The president presents each item of unfinished business as indicated in the minutes. He/she should not ask "Is there any unfinished business?"

"The first item of unfinished business is \_\_\_\_\_."

Report of school district acceptance of donated funds, goods, or materials.

## **XI. New Business**

A motion is necessary before discussion and vote on any new business. All proposed business to be considered at the meeting must have been properly noticed to be acted upon. (See bylaws.)

"The first item of new business is \_\_\_\_\_."

## **XII. Program (optional)**

The president introduces the chairman to present the program.

"\_\_\_\_\_ will present the program."

"Madame/Mister President, this concludes the program."

## **XIII. Announcements**

Date of the next meeting and important activities should be announced. If there is a social time following the meeting, this should be announced.

"The next meeting will be \_\_\_\_\_."

"Please join us for refreshments."

## **XIV. Adjournment**

No motion is necessary to adjourn. President raps the gavel once.

"The meeting is adjourned."

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***This agenda is a guide only, adaptable to meet unit's needs.***

***The agenda should be made in triplicate. Give copies to the (recording) secretary and to the parliamentarian.***

***Distribute or post for the membership, the proposed budget and proposed annual programs with the agenda.***

***A newly-elected president may want to write everything out in detail. Check off each item as it is completed and nothing will be forgotten.***

***The presiding officer stands while conducting business and sits (unless unable to be seen by the audience) while others are participating.***

## MAKING A MOTION

1. **Member addresses the chair:** “Mister/Madame President”
2. **President recognizes the member:** “Yes, Member...”
3. **Member makes the motion:** “I move Sunshine PTA sponsor....”
4. **Another member seconds the motion:** “Second” A second indicates that more than one person wishes to consider the subject. Another member says, “I second the motion,” or simply, “Second!” If there is no second, the chair says, “Motion fails for lack of a second.” Motions coming from a committee do not need a second.
5. **President places the motion on the floor by repeating the exact words:** “It has been moved and seconded Sunshine PTA sponsor....”
6. **Members debate the motion.** Immediately after stating the question the chair asks, “Is there discussion?” The maker of the motion has the right to speak first. Discussion must remain relevant to the pending question. The chair should endeavor to alternate pro and con speakers. The maker of the motion may vote against the motion, but may not speak against it.
7. **President restates the motion and asks members to vote:** “Are you ready to vote? All those in favor say ‘Aye.’ [Pause for response] Those opposed say ‘No.’” Always call for the negative vote, no matter how unanimous the affirmative vote may appear.
8. **President announces the result of the vote:** “The ayes have it and the motion is adopted.” or “The no’s have it and the motion is defeated.”

### **When making motions one always says “I move...”**

It would be inappropriate to say “I make a motion. ...” or “I would like to make a motion to...” or “I motion that. ...”

## EXAMPLES OF MOTIONS

- "I move to release funds in the amount of [\$\_\_\_\_\_] for budget line item [\_\_\_\_\_]."
- "I move to adopt the budget for the 2021 -- 2022 school year as presented."
- "I move that all proceeds from the Scholastic Book Fairs be granted to Burbank Unified School District to buy materials for the Lincoln Elementary library."
- "I move that the budget line item 'Field Trip Buses' be increased from \$7,000 to \$8,000."
- "I move that Restaurant Nights fall on the last Friday of the month."

## AMENDING MOTIONS ALREADY PRESENTED

Original motion: "I move that the Lincoln PTA purchase a new 10 foot by 10 foot EZ-Up shade structure."

- "I move to **amend** by inserting the phrase 'not to exceed \$150 dollars' at the end of the motion."
- "I move to **amend** by striking out the word 'new'."
- "I move to **amend** by striking out the words 'shade structure' and inserting the word 'canopy'."

## MAKING MOTIONS FAQS

### **I want to end the discussion and have the vote.**

"I move to the previous question." You are voting only on whether or not to end the discussion on the motion, not to kill the motion itself.

### **I think discussion should continue, but I don't want it to go on all day.**

"I move to limit debate to [insert time limit you desire, i.e. "two minutes"]."

### **I want the chair to enforce the rules about time limits and the number of times people are allowed to speak.**

#### **I notice an item on the agenda was skipped over without explanation from the chair.**

"Point of order!" Point out the rules being violated. The chair is then obliged to follow the rules.

### **The chair has been enforcing the rules about time limits and the number of times people are allowed to speak, but I really think we need to discuss this more.**

"I move to extend debate for [insert time you desire, i.e. "five more minutes"]."

### **I think the motion needs more attention/investigation/discussion than we can give it today.**

"I move that the Fall Picnic committee select two of these vendors for us to vote on at the next association meeting."

### **I need a bathroom break.**

"I move to recess for five minutes."

### **I have no idea what is going on.**

#### **I want to make a motion to do something, but I'm not sure how to do it or if it is in order right now.**

"Madam/Mister President, I rise to parliamentary inquiry." The chair will recognize you, and you may ask your question.

### **I have a question for the person who is speaking.**

#### **I have a question for the maker of the motion or someone who has already spoken.**

"Madam/Mister President, I rise to a point of information." or "A point of information, please."

### **I made a motion and now I think it's dumb.**

Wait to be called upon to speak and then ask permission to withdraw the motion.



## PTA BASIC PARLIAMENTARY PROCEDURE: DID YOU KNOW?

- **Following basic parliamentary procedure** at PTA meetings ensures order, promptness and fair and impartial treatment for all.
- **The parliamentary authority for PTA is Robert's Rules of Order, Newly Revised.** This book is available for purchase at the PTA Store online at CAPTA.org.
- **Bylaws provide the basic framework** for the PTA purposes and the governing structure.
- **Bylaws may never be suspended.**
- **Bylaws should be reviewed annually** to determine if any changes are needed. Follow the California State PTA procedures to amend bylaws.
- **Standing rules provide detail** regarding procedures for the PTA.
- **A standing rule may be amended** at any association meeting by a majority vote. (A two-thirds vote is required if no previous notice has been given.)
- **Each board member should have a copy of the bylaws.** At the beginning of a new term of office, the bylaws should be reviewed by the entire board.
- **Every board member needs to know and understand the bylaws** – “the rules of the game.”
- **A copy of the bylaws must be provided to any member for review upon request.**
- **The executive board should be trained in parliamentary procedure** in order to model it for the membership.
- **The parliamentarian advises the president** who rules on points of order and procedural questions.
- **A motion chart may be laminated** and placed between the president and the parliamentarian for easy reference at meetings.
- **Units should provide the council and district PTA with a copy of their bylaws.**
- **A PTA position may be filled by only one person.**
- **One position equals one vote.**
- **Minutes should contain records of all actions** taken by the group, including the exact wording of every motion, the maker of the motion and the actions taken on that motion.
- **The secretary or chair** should request that the motion be in writing if the motion is long or involved.
- **Only one action may be considered at a time.**
- **Any action (spending money, adopting programs, etc.) to be taken requires a motion.**
- **When several PTA members wish to speak** to the same issue during a meeting, the parliamentarian may assist the president by noting the names of those wishing to speak and the order in which they should be called.
- **Only members of the group that is meeting** have the right to attend unless the group grants permission for guests to attend. However, **the right to vote cannot be granted to a guest.**
- **PTA bylaws define each separate meeting group** – committee, executive board and association – and assign separate responsibilities and authority to each group.

- **A special meeting may be called** to consider one or more items of business requiring urgent action before the next regular meeting. Follow your bylaws for this procedure.
- Voice vote is the regular method of voting on motions requiring a majority vote. If the chair believes the vote will be close, he may call for the vote by a show of hands.
- **A rising vote is the regular method of voting on motions requiring a two-thirds vote.** It is also used to verify an inconclusive voice vote.
- **The chair may order** a “rising count” or “count of the house” to verify an inconclusive voice vote.
- **A two-thirds vote is required** to change any action previously adopted by the group, such as bylaws or the budget.
- **A standing rule may be adopted to limit the length of time for any motion** and to limit the number of speakers on each side of the issue and the time to be allotted for each speaker.
- **Voting by proxy is prohibited.**
- **The president protects the impartiality** of the chair by exercising the right to vote (or by abstaining) only when the vote will affect the outcome, i.e., to break a tie vote, or when the vote is by ballot.
- **Members must be given written notice of all association meetings**, along with an agenda that includes all action items to be considered, at least **ten (10) days prior to the meeting.**
- **Only members are legally qualified to make motions, discuss and vote.**

## CONFLICT MANAGEMENT

There are basically two types of conflicts which PTA leaders might have to resolve. The first are conflicts that arise when individuals are not able to work together. The second type of conflict occurs when individuals are not in agreement with discussion and/or actions being taken at meetings (Controversial Issues).

### WHAT CONSTITUTES A CONFLICT SITUATION?

A conflict situation might be:

- Strong differences of opinion between individuals or groups regarding proposed ideas or projects—and ways to affect the outcome.
- Disagreements among members regarding what has already taken place.
- Personality differences within the group that make it difficult for people to cooperate effectively with one another.
- Situations brought about by people who often complain about objectives and activities.
- A personality problem between two individuals.
- A misunderstanding of assigned responsibilities (Who is supposed to do what?).
- A misinterpretation of the group's goals.
- A refusal by some members of the group to work with a certain individual—for whatever reasons.
- A personal agenda that has been carried to extremes or blown out of proportion.

### IS CONFLICT BAD?

No, conflict is not bad. Conflict—and even controversy—are often the catalysts that stimulate a group to reflect on its goals and devise ways to reach them. Progress is made when problems are addressed cooperatively and solutions generated, not only by a mediator, but also by all individuals involved.

Controversy and conflict within a group can have a positive outcome when the leadership is able to develop skills necessary to manage the situation.

### WHY DO PEOPLE COMPLAIN OR INITIATE CONFLICT?

Some people have genuine concerns about the progress of the group and sincerely want to improve the situation. By raising the issue, they hope to bring it out into the open for discussion and action.

Others lack self-esteem and may seek confrontation as an outlet. Still others crave power or authority and are testing the group, particularly the leadership, in order to attain it.

Some are reluctant to go along with needed changes, preferring to keep things at status quo (e.g., “we’ve always done it this way”).

## HOW CAN LEADERS DEAL WITH THE CONFLICT?

### MEETING DISRUPTION

Support the right of the individual to express his/her viewpoint and be receptive to new ideas that may be offered (e.g., “It is important to hear everyone’s perspective”).

Encourage other group members to hold their comments while the individual is stating his/her point. We need to respect other people and their ideas, even when they may differ from our own.

Instead of meeting that individual “head on,” recognize his/her concern (e.g., “I know you are really upset about this.”).

If the situation becomes too difficult to deal with at that meeting, arrange another time to meet and discuss the problem informally and in a more relaxed setting. Allow time for cooling down and select a meeting location that is non-threatening and neutral to the individual involved. Consider contacting your council or district PTA leadership for assistance.

At the next meeting, the issue should be brought before the group, and after discussion, the group will come to a consensus.

### HANDLING DISAGREEMENTS

Maintain the responsibility—and the authority—of the leadership position by not taking sides. Neutrality of the leader is crucial in conflict management.

Focus on the problem or the issue and not on the people or their personalities.

Practice active listening. Rather than trying to minimize the problem, attempt to reduce the anxiety of those involved and focus on acceptable solutions.

Let people know their feelings of anger or frustration are understood and try to make them feel more comfortable in sharing those feelings.

Meet and talk, one-on-one, with each of the individuals involved before bringing them together to help resolve the problem.

Selecting a good time and place is important and may help to ensure that those involved are relatively calm and not under overt stress.

Point out that there is not necessarily a “right” or “wrong” way to address the concern—sometimes there is a more practical or feasible way.



Find something to agree on, such as basic goals. By so doing, the leader sets the stage for trying to agree on the strategies for achieving them. When people realize they have a common goal, they recognize they are actually on the same side rather than being adversaries.

Help people understand that not everyone will be happy with the decisions made—and that members can learn to accept without always having to give personal approval.

Group decisions should benefit the majority of the organization and the membership it serves.

Outside facilitators may prove useful.

## **CONTROVERSIAL ISSUES IN ASSOCIATION MEETINGS**

Controversial issues may be brought up and disruptions may occur at PTA meetings. An informed and alert PTA executive board can guard against disruptions, as will consistently applied ground rules. A sense of fair play will help handle most situations.

The president, first vice president, and parliamentarian should possess a good working knowledge of parliamentary procedure and how to apply it effectively.

The president presides during the program presentation as well as during the business meeting, with support from the parliamentarian and other executive board members. The president never turns the meeting over to another member but calls on another member to make a presentation or introduce a speaker.

When dealing with difficult interruptions, the presiding officer should maintain poise in the face of interruption. An unruffled attitude reflects that the president is in control.

Allow the “interrupter” to make his/her statement, listening carefully to see where the subject might fit into the topic under discussion. If the point made is irrelevant (or not germane) to the motion on the floor, the chairman should point out that fact.

Be courteous in dealing with the interruption. In spite of apparent negative reaction from the audience, the person speaking may have a valid point or a suggestion worth investigating.

If the discussion—and the situation in general—appears to be getting out of hand, the president can decide to recess the meeting for a short time to allow people to calm down or may determine immediately the time and date of a special meeting to focus on the issue.

## **PEOPLE ARE ENTITLED TO THEIR OPINIONS**

PTA has bylaws, policies, and procedures under which it operates.

While PTA respects the rights of individuals, it also has a responsibility to conduct business in a fair and dignified manner.

If the “disruption” goes on and on, the president may use one of the following:

“Ms. \_\_\_\_\_, your point is well taken, but this issue is not currently on the agenda. We do have a program commitment and an obligation to carry it through. Perhaps we could speak later.” (Then continue with the agenda.)

“Mr. \_\_\_\_\_, we appreciate your comments on this subject, and if there is no objection, the chairman would like to appoint a committee (now or following the meeting) to study the issue, research the information, and report back at a future meeting.” (It’s a good idea to include that person on the committee.)

“Mrs. \_\_\_\_\_, the issue you raise doesn’t fall within the nonpartisan (or whatever) policy of PTA. However, we do appreciate your sharing the information with us.”

***Remember, no one expects the president to be perfect ... only poised and prepared to carry through. Executive board members should know parliamentary authority – and how to apply it – to help the president handle uncomfortable situations.***

## WHEN TEMPERS FLARE

“The chairman recognizes there are many different opinions, but let’s hope we can disagree ‘agreeably.’ That is, after all, the democratic process, isn’t it?”

When the situation is getting out of hand, don’t pretend everything is all right. Instead of becoming flustered, inject a sense of humor.

“My mother said there’d be times like this!” or “Let’s call a truce—and look into the problem together.”

## HELPFUL PARLIAMENTARY PROCEDURE

The chairman should recognize the privilege of each individual to agree or disagree with the views stated by the speaker. The speaker is stating his/her own opinions and is not asking for conclusions from the audience, so interruptions are inappropriate. Honest differences of opinion may be discussed at the close of the meeting.

Board members with a good background in parliamentary procedure can aid the president with helpful motions at opportune times.

### Rules to Keep in Mind

While people other than PTA members may be present at the meeting, the privilege of making motions, debating and voting shall be limited to the members of the association who are present and whose dues are paid and who have been association members for at least the previous thirty (30) days.

At least twenty-four (24) hours’ notice, in writing, must be given to the president to request to have an order of business or an announcement placed on the executive board agenda. At least fourteen (14) days’ notice, in writing, must be given to the president to request an item of business or an announcement be placed on the association agenda. New items of business or announcements brought to association meetings that have never been considered by the executive board should be referred to a committee or

the executive board for study. No action may be taken on any agenda item that has not been properly noticed.

Any non-PTA material distributed at an association meeting must be reviewed and approved by the executive board prior to the meeting.

Unless the association has a special rule, no member can speak more than twice to the same question on the same day (*Roberts Rules of Order Newly Revised*, Section 42).

Refer to the online CA State PTA Toolkit **RUNNING YOUR PTA** tab for more information.

# FINANCE

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*The financial officers of unit, council, and district PTAs must understand their responsibilities, keep and maintain accurate records, and exercise proper control of all PTA monies. Sound financial procedure must be a prime concern of the treasurer as well as all officers and chairmen.*

*Although fund-raising is not a Purpose of the PTA, funds must be raised to carry on the work of the organization. Each PTA should raise only the funds necessary to conduct annual activities and projects as outlined in the PTA's adopted budget. Fundraisers should be planned to meet all budget expenditures, including special projects and funds for emergencies.*

***Remember that providing adequate public school facilities, supplies, and programs is the responsibility of the taxpayers, not the PTA. Public officials must remain responsible for providing each and every student with the resources necessary for an equitable, quality education.***

## FIDUCIARY RESPONSIBILITY

Every PTA board member has a fiduciary responsibility to:

- Protect the assets of the organization. These assets include cash, assets, volunteers and the PTA's reputation.
- Ensure compliance with all laws. These include federal and state laws as well as the policies and procedures of the PTA.
- Ensure the assets are used to meet the needs of the children and members served by the PTA.
- Ensure continuity of the association by preserving assets for the future and not encumbering future boards.
- Ensure the association remains transparent – all the members are given the opportunity to participate in decision making and to view financial reports.
- Ensure the association is carrying out the purposes of PTA. These include increasing family engagement, advocacy and increasing communications between home and school. Fundraising is not a purpose of PTA, but PTAs may fundraise to provide PTA programs. Councils and districts have an additional purpose, which is to train and support local associations and their officers.

***PTA officers/chairmen need to understand why they are doing the things they are doing and be committed to doing them correctly and completely.***

## DO'S AND DON'TS CONCERNING PTA FINANCES

- The executive board has a fiduciary responsibility to disclose to all members of the association all plans for expenditures and to secure the association's approval prior to incurring expenses. Monthly financial reports must be printed and distributed at every meeting. Members have the right and the fiduciary responsibility to ask questions and approve only expenditures that meet



the PTA's purposes and goals. The budget may be amended by the association provided notice has been given.

- The executive board is also responsible for being familiar with the Insurance & Loss Prevention Guide from CAPTA (see "Resources", above, to access this document online). The executive board must never approve or conduct activities that are on the "Red Light" list in the insurance guide. Extreme caution should be used for activities on the "Yellow Light" list.
- Association funds should not be deposited in the personal account of the treasurer, nor should they be deposited in any school/school district account or booster account.
- Two PTA members, one who is a board member or chairman, must always count the money (in every situation such as fundraising and membership envelopes) and both should sign a Cash Verification Form verifying the amount. Each should receive a copy of the form. The treasurer should sign the Cash Verification Form of the person delivering the funds indicating receipt of the funds after counting the funds again.
- All monies collected should be given to the treasurer or financial secretary without delay and deposited into the PTA bank account.
- The treasurer pays by check – never by cash – all bills as authorized. Purchases should not be made without prior authorization, including online purchases.
- Submit all check requests (authorizations for payment), receipts, bank statements, cancelled checks, association approved budget, financial reports and both executive board minutes and association meeting minutes to the auditor for the semiannual audit.
- The Audit Report must be supported by the Audit Checklist and recommendations. All three documents comprise the "audit report" that needs to be forwarded through channels.

**Remember – each account must have its own audit.**

- The executive board is responsible for ensuring that all federal and state tax returns are filed completely and in a timely manner.
- When tax filings are late, incomplete, or not filed at all, the PTA will eventually receive notices requesting further information, a prompt filing, or even penalties and interest from the IRS. Not acting quickly can become very expensive. **Contact the council PTA treasurer for assistance as soon as a notice is received.** Always respond to a tax notice immediately! Do not throw the notice away or ignore it.

## IMPORTANCE OF PTA CALENDAR

The PTA general liability insurance policy requires that all programs and fundraisers be approved by the association before they take place. Conducting a program, event, or fundraiser without association approval can cause insurance claims to be denied, should they arise.

All planned programs and fundraisers must be itemized on the PTA calendar. The PTA calendar is approved by the membership at the first association meeting of the year. The calendar is a working document and can be altered with approval of the association. Programs, events, and fundraisers may be added, removed and approved by the association as needed.

The approved PTA calendar and all future changes to the calendar must be included in the minutes of the association meeting.

## PTA RECORDS

Records are a vital part of each association, and the following guidelines must be followed:

- The charter, ledger book, and tax forms must be kept permanently.
- The minutes are a permanent record.
- Historical records, including charter membership list, names of all presidents, a record of outstanding projects, and a list of Honorary Service Award recipients, should be kept permanently.
- All financial records should be kept for a minimum of seven years, including the current year. Financial records may be kept on a computer as long as PTA procedures are followed and a printed record is kept in a permanent binder.

If it becomes necessary to discard PTA materials, the president should appoint members to a committee to review and condense. This committee must be aware of the requirements above and cautioned against discarding vital documents and records (Records Retention Schedule and Destination Policy).

## FIVE NUMBERS EVERY PTA NEEDS TO KNOW

### **EMPLOYER IDENTIFICATION NUMBER**

- Also known as EIN or FEIN or Tax ID Number
- Internal Revenue Service number assigned when a PTA is first organized. (Like a Social Security Number for the organization)
- The EIN is used to file the Federal Tax Return (990).
- The EIN is used to open a bank account.
- The EIN is listed in your bylaws toward the back.
- You may supply your EIN to donors who have donated cash or "in-kind" items to your PTA and wish to claim their charitable donation as a deduction on their federal tax return.
- The EIN is a nine-digit number.

### **FRANCHISE TAX BOARD NUMBER**

- Also known as FTB# or Corporate/Organization Number or Entity ID Number
- The FTB# is used to file the state tax return (Form 199).
- The FTB# is used to register for your Charitable Trust Number and for the annual Registration Renewal Fee Report (RRF---1), but is called a Corporate or Organization Number on those forms.
- The FTB# is a seven-digit number.

### **CHARITABLE TRUST NUMBER**

- Also known as CT Number
- A number issued by the California Attorney General's Office.
- The CT# is used when you register a raffle or gaming activity with the CA Attorney General.
- The CT# is a seven-digit number.

### **CALIFORNIA STATE PTA IDENTIFICATION NUMBER**

- Also known as State Unit ID
- Issued by California State PTA when a PTA is first chartered.
- Used to identify your unit on CA State PTA forms like the historian's annual report and scholarship applications.
- Appears in your bylaws on the front cover and again on page toward the back.
- The State ID# is a three to four-digit number, sometimes eight digits starting with zeros.

### **NATIONAL PTA IDENTIFICATION NUMBER**

- Also known as Unit ID number
- Issued by National PTA when a PTA is first chartered.
- Goes on all membership cards issued by your unit.
- Used to identify your unit for the Reflections program and other National PTA forms.
- Appears in your bylaws on the front cover and again on a page toward the back.
- The National ID# is an eight-digit number. It can include zeros.

## **TAX REQUIREMENTS**

### **FEDERAL TAX REQUIREMENTS (IRS)**

- Form 990 / 990EZ / 990N tax returns are required annually
- You should try to file electronically if at all possible. If you have to mail them, mail all tax returns via certified mail (But make sure your treasurer makes a copy of the certified mail receipt).
- Form 8868 is required for an extension
- Returns are due five months and 15 days after fiscal year ends (May 31st year end is due October 15th)
- Schedule B is required if PTA receives a donation of \$5,000 or more from a single donor
- Form 990EZ and Form 990 have additional schedules (Schedule A, O, and G are common)
- 2020 Tax Year (Fiscal year beginning in 2020 and ending in 2021) -- If your PTA's gross receipts are:
  - Normally equal to or less than \$50,000 – File a 990N
  - More than \$50,000 and less than \$200,000 and total assets are less than \$500,000 – File form 990EZ
  - Equal to or more than \$200,000 or more, and total assets are equal to or more than \$500,000 – File form 990 – Look into having a tax professional complete taxes who has non-profit experience

### **STATE OF CALIFORNIA REQUIREMENTS**

#### **CALIFORNIA STATE FRANCHISE TAX BOARD (FTB)**

- File 199 or 199N annually
- 2019 Tax Year (Fiscal year beginning in 2019 and ending in 2020) -- If your PTA's gross receipts are:

- Normally equal to or less than \$50,000 – File form 199N
- Normally greater than \$50,000 – File form 199

## CALIFORNIA STATE ATTORNEY GENERAL

Refer to the PTA Toolkit online, FINANCE tab, TAX FILING section, for more detailed information about tax reporting. Further tax assistance, including step-by-step videos and instructions, can be found at CAPTA.org → PTA Leaders → Run Your PTA → Training Center → Finance

### NOTE

**Any letters received from the Internal Revenue Service (IRS), Franchise Tax Board (FTB) or California State Attorney General’s Office should be reported to Council PTA immediately. All letters must be dealt with swiftly to avoid further penalties or loss of non-profit status.**

**DO NOT CONTACT THE IRS, FTB,  
OR ANY OTHER TAX AGENCY DIRECTLY.**

- All units/councils/districts must file the RRF-1 annually
  - Gross receipts should match tax return
  - Copy of federal return must be sent with the RRF-1
  - Internal audit is not the same as an audit prepared “In accordance with generally accepted accounting principles”
  - Fees dependent upon Gross Receipts

## RAFFLE PERMITS AND REPORTS

- Application (Form CT-NRP-1) and fee due by September 1<sup>st</sup>. More information at <https://oag.ca.gov/charities/raffles>
- “Raffle” vs. “Opportunity Drawing”
- A raffle report (Form CT-NRP-2) must be completed for each year in which a raffle was conducted (September 1<sup>st</sup> through August 31<sup>st</sup>). Reports are due to the State Office of the Attorney General on or before October 1<sup>st</sup>.

# BUDGET

## BUDGET COMMITTEE

- Check your bylaws and standing rules for list of budget committee members; otherwise, the committee is appointed by the president-elect
- Committee is chaired by the treasurer-elect
- Designs a financial plan to meet the needs of the association based on goals and objectives
- Combines the best of the past with the new ideas of the future
- Creates proposed budget

## BUDGET SHOULD BE PROGRAM-DRIVEN, NOT REVENUE-DRIVEN

- **Goals → Programs → Budget**
- Budget is a guideline. It is an ESTIMATE of planned income and expenses for the year.
- Plan for activities and controlled spending.
- Can be changed or modified.
- Membership approval.

## PTA'S MISSION DOES NOT INCLUDE FUNDRAISING

- PTAs raise funds to fund programs and projects
- PTA is not a fundraising organization.
- Only raise funds necessary to meet annual activities and projects as outlined in adopted budget.
- **3-to-1 Rule: *There should be three non-fundraising activities for each fundraiser.***
- PTA can just as easily work on a project advocating for school funding as running a fundraiser. PTA should find ways to improve school funding, which will yield results more profound and lasting than any fundraising effort.

## REVISING THE BUDGET

- Review Budget-to-Actual numbers regularly; at least quarterly, issue report to the board.
- Revise as necessary. Example: fundraising produced a great deal more or less than expected.
- Board approves; then presents changes to association for its approval.

***If adjustments to the budget are needed, the budget can be amended by a two-thirds vote of the attending association (a quorum must be present to conduct any business) or majority vote with 30-day previous notice.*** PTAs must have the required quorum at meetings in order to legally conduct business. The quorum for a meeting is established in the bylaws. Whenever members are required or permitted to take any action at a meeting, a written notice of the meeting shall be given, not less than 10 days or more than 90 days before the date of the meeting, to each member who is entitled to vote at such meeting.

## BUDGET ADOPTION IN THE FALL

- Budget committee makes adjustments
- Board reviews budget draft

- Board presents/recommends budget to members
- Majority vote by general membership
- Approval of budget does NOT give board permission to spend money. Each program/activity must be approved.

## MONITORING THE BUDGET

- The entire board is responsible for monitoring the budget
- Inform committee chairs of their budgeted amounts
- Ensure expenses stay within budget
- The budget is a working document and can be revised by a vote of the association

Remember that budgets are only estimates – they are a guideline to follow. If there are any significant differences, over or under, these should be explained and documented in the minutes.

Refer to the online CA State PTA Toolkit [FINANCE](#) tab, **BUDGETING** section, for more information.

## FUNDRAISING AND PROTECTING PTA TAX EXEMPTION

PTAs are exempt from taxes under Section 501(c)(3) of the Internal Revenue Code. To retain the tax-exempt status, the PTAs must pay attention that fundraising does not become the primary focus. All PTAs function under the exempt status of the California State PTA and the National PTA. An individual unit can have an effect on the entire association. Disregarding the prohibition against substantial commercial activities could result in having to pay tax or a tax penalty and/or loss of tax-exempt status by the IRS. Most PTA fundraising activities are exempt from federal income taxes, because a majority of the work performed at the unit level is conducted by volunteers and donated merchandise is sold.

## CARRY OVER FUNDS -- FAQs

**Can a standard reserve amount that remains in a separate savings account from year to year be established?**

The emergency reserve funds are considered an integral part of each PTA's planning and budgeting process. The emergency reserve funds are intended to serve as a means to retain financial stability in the event of an unforeseen development such as unplanned expenses arising from a project or an unexpected increase in inflation. The amount of the fund will vary according to each PTA's size. It is a good idea to establish carryover funds or reserve funds, which will help provide funds for unanticipated and unbudgeted expenses; funds for emergencies; and allow the PTA to be fiscally responsible.

**If a PTA cannot totally fund large purchases such as a computer lab or playground equipment in one year, how are the funds handled without encumbering a future board?**

The funds are designated for the specific activity. If the future board does not vote to continue raising money for the activity, the designated funds must then be gifted to the school for partial payment of the activity. However, before approving proposals for material aid to the school, a PTA should consider

whether or not the proposed equipment or services is a public responsibility. If the association approves to raise the funds each year, establish an account that is specified for that particular activity.

**Is it appropriate to plan on carrying over money from one year to the next to fund a school general improvement such as a sound system for the multipurpose room? If so, how many years can you carry over the funds (adding to this every year)?**

Money can be carried over as designated funds for specific purchases. There is no time limit on how many years' funds can be carried-forward, as long as the association approves raising the funds for the purchase each year.

**How much money can or should be carried over?**

As a guide, reserve funds should not exceed one-half of a PTA's budget for an average year. If it does, the indication is that the PTA is not giving as much service to children and youth as it should. In planning the budget, it is not uncommon for PTAs to have small contingency savings accounts for the following reasons: efficient management of funds, reserve to carry on programs during the summer and fall until dues are collected, and moneys to finance unexpected but approved projects or programs.

## **GIFTS TO SCHOOLS**

***PTA programs promoting parent education, home and school cooperation, children's well-being, community betterment, and funding for education must have first call on PTA funds.*** However, when a PTA provides materials or monies for the local school, it is necessary to follow certain guidelines so that the gift will be acceptable to both the PTA membership and the school district.

PTA members must approve the expenditure of all funds, including the amount of monies to be donated to the school for purchasing school equipment, prior to any purchase. This approval must come in the form of a motion and vote at a general meeting of the membership and must be recorded in the association minutes of the meeting. Since PTA membership is new each year, funds cannot be committed from one year to the next.

A gift to the school should benefit the largest number of students possible. Many school districts have policies and regulations on accepting gifts. To ensure that the school district will assume responsibility for the liability, maintenance and upkeep of any equipment purchased, moneys should be donated so that the school can make the purchase. Significant gifts should be in the form of a donation, presented and accepted by the school board at a school board meeting and recorded in the school board minutes.

At the first association meeting following the acceptance of the gift by the school board, a description of what was given to the school district must be noted again, and the date the school board accepted the gift must be recorded in the PTA association minutes.

The school district is subject to a fiduciary responsibility. If the school district accepts money or equipment that is given subject to a restriction, then the restriction must be honored or the law will impose personal liability on the officers or trustees of the school district in their individual capacities. It is possible that the

law would merely require refund of the gift not used for the restricted purpose. The law does not do that automatically – there must be a complaint filed with the school district by the donor.

If the school district or any recipient is not willing to honor the restrictions on use which accompany a charitable contribution, then the recipient must decline to accept the gift. There is no duty of any recipient of an offered charitable gift to actually accept the gift if there is any restriction attached.

When gifting, the California State PTA suggests that the PTA complete a Fiduciary Agreement so that all parties acknowledge and agree to any gift restrictions. Refer to the PTA Toolkit for the Fiduciary Agreement.

Refer to the online CA State PTA Toolkit [FINANCE tab](#), **PROGRAMS AT SCHOOLS** section, for more information regarding gifts to your school.

## RESTRICTED FUNDS

While it is a common PTA rule that one board cannot obligate the next year’s board, there is one exception to that rule. The IRS has strict rules on restricted funds.

***When money is raised for a specific purpose, (technology, a new playground, etc.), the money must be spent for that purpose. It does not matter if it is one year, five years, or 25 years from now. If someone donates money for a specific purpose, it must be spent on that purpose.*** Otherwise, you will have to give notice

to the donors that you intend to use the money for a different purpose and if they wish to have their money back, you must send it back. If you advertise that money raised is going towards something as well as other PTA projects, then the funds are not restricted and your board and future boards are able to use that money for whatever budget purpose they wish.



## EXPENSES

### RELEASING FUNDS FOR EXPENSES

Budget approval is not authority for the expenditure of funds except as stated in the bylaws. The committee chairman must first present plans that include a detailed budget to the executive board for approval. The executive board has the authority to authorize association bills within the limits of the budget adopted by the association.

All monies/payments must be within the approved budget and either preapproved (funds released) by the association at an association meeting or ratified by the association at the next association meeting. To release funds for any activity, a motion must be adopted at an association meeting. “I move to release



up to \$600 for the fall festival. Budget category: fall festival.” The treasurer must report to the executive board monthly on the budget-to-actual with the variance on all released funds.

Persons authorized to purchase items for the PTA, for which the expense will be reimbursed, may request an advance in an amount not to exceed estimated expenses. The advance must first be approved by the executive board.

## PREPARING FOR PAYMENT

After authorization by the executive board or the association, the presentation of a fully supported Payment Authorization/Request for Reimbursement Form permits the treasurer to write checks. A payment authorization, with bill, receipt, invoice, or expense statement attached, must be prepared for each check written. An authorization for payment must be signed by the president and secretary. It is not necessary to wait until the next association meeting to reimburse monies.

- Treasurer reviews receipts and the completed form before presenting to board or the association or writing the check.
- Record each expense in the proper budget category.
- All expenses must be approved by the board and/or association. No authorization of funds? Payment must be held until approved by board.
- Authorization for payment must be completed.
- Authorized funds can be paid upon receipt of the signed authorization for payment.
- Forward membership dues, insurance, etc. to Council PTA in accordance to financial calendar deadlines.
- Pay bills promptly.

Refer to PTA Toolkit [FINANCE](#) section, **FINANCIAL PROCEDURES FOR THE INTERNET** tab regarding making purchases online.

## WRITING THE CHECK

- Payable only as listed on the authorization for payment
- The amount must match the authorized amount
- NEVER pre-sign checks
- NEVER write checks to “CASH”
- NEVER pay in cash!
- Checks must be signed by two authorized signers

## “THROUGH CHANNELS”

- Remember to send ALL remittance and reports through channels → **Council PTA!** DO NOT send to First District or CA State PTA, with certain exceptions, such as CA State PTA Convention registration or shopping at the PTA Store.
- Send THREE (3) Council PTA Remittance Forms with ANY check payable to Burbank Council PTA.

Refer to the CA State PTA Toolkit **FINANCE** tab, **INCOME AND EXPENSES** section, for more information about proper handling of PTA funds.

## OTHER FINANCIAL TOPICS

### BONDING AND INSURANCE

As a protection for all unit, council and district PTAs, the California State PTA has contracted for General Liability, Directors and Officers Liability, Bonding, and Workers' Compensation insurance coverage. Certain activities and events are prohibited, either because they are excluded by the insurance policy or because they are dangerous or jeopardize the safety of children and youth.

There is no distinction between student and adult members with the insurance broker.

Participation in the California State PTA insurance program is required for all unit, council and district PTAs. The California State PTA contracts for coverage and districts are notified of the cost for insurance each fall. Premium costs vary, depending on statewide losses during previous years.

Insurance premiums are not refundable. The premium must be forwarded through PTA channels to be received in the California State PTA office by December 20, or a late fee of \$25 will be assessed by the California State PTA. Postmarks will not be accepted. Council and district PTAs shall not assess additional fines or fees for late submission of insurance, per capita, or reports required by the California State PTA.

District PTAs will notify their units annually of the current premium costs and the date premiums are due to district. Premiums are not to be sent directly to the California State PTA. The insurance term of coverage is one year, from January 5 through January 4.

Details regarding coverage and required annual payroll reporting of Workers' Compensation are furnished to PTAs in service mailings, and other direct mailings from councils, districts, and California State PTA.

### COMPREHENSIVE GENERAL LIABILITY

Coverage with a \$1 million limit covers all unit, council and district PTAs when involved in approved PTA activities. It protects all members, in case they are held legally liable for bodily injury or property damage to another person that resulted from an allowed event. This is not a medical policy, but a policy that pays because an individual is held legally liable. If someone is injured but the injury is not a result of PTA negligence, the individual should utilize his or her private medical insurance coverage.

### DIRECTORS AND OFFICERS LIABILITY

Coverage with a \$1 million limit covers all unit, council and district PTA officers. It provides defense and protection if a director, officer, or member of PTA is sued for failure or alleged failure of a member to live up to the responsibilities and duties assumed as a member of the PTA.

## BONDING INSURANCE

Bonding insurance covers all unit, council and district PTAs and all persons handling funds and PTA assets. The basic bond provides \$15,000 Employee/Volunteer Theft; \$15,000 Forgery; and \$15,000 Theft, Disappearance and Destruction of money or scrip. There is no coverage under the bond for wire transfers. There is a \$500 deductible.

It is very critical that PTA Financial Guidelines be followed. Two signatures are required on all checks. When a fundraiser is held and large amounts of cash are collected, two unrelated people should count the funds and deposit the money in the bank. Cash should not be left unattended in any car. When a large fundraiser is held it is a good practice to do a review on the fundraiser immediately upon completion of the event. A review will immediately reveal if funds are missing. If funds are not deposited right away a copy of the cash verification form must be kept separate from the cash. If stolen with the cash, you will have lost your evidence.

***It is very critical that you have a good paper trail on your transactions. If you have a loss, you need to prove the loss to the company with sufficient paperwork. If you cannot, the bonding company will not pay the loss.***

The bonding company can refuse to insure a unit if they are not following PTA financial procedures. There is no coverage afforded to anyone under the bond if you are aware they have previously stolen.

Claims must be reported in a timely manner. As soon as a bond incident investigation is initiated, it must be reported to the district PTA president, who will contact the insurance broker.

## WORKERS' COMPENSATION INSURANCE

The California State PTA carries Workers' Compensation insurance for all operations of the PTA in order to comply with the State of California Workers' Compensation Law. The law requires that any organization considered to be an employer in the state must provide protection for its employees (California Labor Code, para. 3700). Any PTA that pays wages directly to an individual and reports said employment on the Workers' Compensation Annual Payroll Report must comply with this mandate.

The Workers' Compensation system was designed to provide prompt and effective medical care to workers injured on the job and to provide replacement of a portion of wages lost while a worker is recovering from an injury. Workers' Compensation insurance protects the employer against losses due to work-related accidents and illness. The California Workers' Compensation system is a no-fault system, which means an injured worker is entitled to benefits without regard to negligence or fault. For procedures when an employee sustains an injury on the job, see Workers' Compensation Insurance.

The Workers' Compensation Annual Payroll Report is a document that every PTA in the state is required to submit for insurance purposes by **January 31, 2021**. It is used to indicate if you paid anyone (including employees and independent contractors) for services, and the amounts you paid, if any. **This report is required annually, even if you did not pay anyone.**

For 2021, PTA and AIM have implemented a new Workers' Compensation Annual Payroll Report and submission process. Your Treasurer will do an online report submission through AIM, our Insurance Broker, and will submit any surcharge directly to them as well.

Every association is required to submit a Workers' Compensation Annual Payroll Report form by January 31. Council PTA recommends gifting any and all funds to the District to help pay for part-time or full-time employees.

Find more information [HERE](#).

## CAPTA DOES NOT CARRY PROPERTY INSURANCE

*The California State PTA does not provide insurance for any personal or real property the association might own. If the PTA owns computers, merchandise being held for sales (e.g., gift wrap, food items), staging, costumes, decorations or any other items of value, the association should contact a local insurance broker for coverage. If goods held for sale are stolen, burn in a fire or are in any way damaged there is no coverage. The PTA unit may also contact the California State PTA Insurance broker for coverage.*

## INSURANCE AND LOSS PREVENTION GUIDE

The *Insurance and Loss Prevention Guide* is designed to help unit, council and district PTAs select fundraising activities, sponsored programs, and events. It outlines the risks associated with planned activities. The guide is mailed to unit, council and district PTAs annually in November.

Before planning any PTA activities, consult the [\*Insurance and Loss Prevention Guide\*](#).

The PTA insurance policy is designed to cover allowable PTA events. **It is critical that the RED, YELLOW and GREEN pages be reviewed before planning any PTA activities.** Certain activities and events are prohibited because they are excluded by the insurance policy and/or because they are dangerous and/or jeopardize the safety of our children and youth. If PTA sponsors a RED page event and someone is injured because of PTA negligence, the individual PTA officers could be held personally liable.

**Green Light** includes the approved activities and events.

**Yellow Light** includes the cautioned activities and events. Participation in these activities may require additional insurance coverage, waivers of liability, and certificates of insurance. PTA must strictly adhere to PTA guidelines and/or other special arrangements. PTA must meet all stipulated conditions and must consult the insurance broker prior to undertaking these activities.

**Red Light** includes the prohibited activities and events that are not covered under insurance for the PTA and, if conducted, are considered to be a violation of California State PTA policies and may result in the withdrawal of a PTA's charter. If a PTA sponsors or conducts an activity listed in the Red Light Section and someone is injured, the individual PTA officers can be held personally liable.

Child care programs are not covered under the California State PTA comprehensive general liability insurance policy. If a PTA sponsors such a program, it must purchase separate insurance for the program.

Although child care programs are not covered, baby-sitting services during meetings and events when a parent is on the premises are acceptable and encouraged when following appropriate guidelines.

The California State PTA strongly urges unit, council and district PTAs to refrain from serving alcoholic beverages at PTA functions. PTAs cannot sell or serve alcoholic beverages. See the *Insurance and Loss Prevention Guide*, Red Light Section. Information about alcohol and PTA events is included in the Section on fundraising events.

## **PTA-PROVIDED BABY-SITTING SERVICES**

These guidelines shall apply to all baby-sitters, whether paid or volunteer. Baby-sitting services are exempt from licensing by the State Department of Social Services, since such services are defined as being provided when a parent/guardian is on the premises; e.g., children being tended in the same building as the association meeting being attended by parents. Baby-sitting services must be provided by two unrelated persons 18 or over for parents engaged in PTA-sponsored volunteer activities or parents who are attending a PTA meeting.

All baby-sitters paid by the PTA must be listed on the Workers' Compensation Annual Payroll Report form filed by each PTA and submitted through AIM no later than January 31 of each year. Treasurers must ensure that records of such payments are kept current, both for the PTA's records and to facilitate completing the required Workers' Compensation Annual Payroll Report. Any units that gift funds for baby-sitters to the District do not have to list on Workers' Compensation forms.

State law mandates that "every employer shall establish, implement and maintain an effective injury and illness prevention program." Any PTA that pays wages directly to an individual must comply with this state law.

If baby-sitters are paid more than \$100 in a calendar year, see *IRS Publication 937* for further information. The PTA may charge a reasonable fee for baby-sitting services.

## **INSURANCE REQUIREMENTS**

Guidelines for baby-sitters:

- There are at least two unrelated persons 18 or over in attendance at all times.

Children are kept in a safe environment:

- If outdoors – in an enclosed playground.
- If indoors – in a room with safe, age-appropriate toys.
- Bathroom facilities should be nearby.

Child : adult ratios are not exceeded:

- 0 to 5 years of age, 10 children to 2 adults; 1 additional person, high school age or older, for 11-15 children, and so forth.
- 6 to 10 years of age, 14 children to 2 adults; 1 additional person, high school age or older, for 15-28 children, and so forth.

A baby-sitter shall not change any diapers. A parent should be called to perform this task.

Refer to the online CA State PTA Toolkit **FINANCE** tab, **INSURANCE** section for more information, including topics such as Mismanagement of Funds/Embezzlement and Accidents and Incidents.

PTAs enter into a variety of contracts, such as contracting with a DJ to provide music, food and entertainment vendors and BUSD Use of Facilities Permit or for fundraising ventures. “PTA assumes full responsibility to comply with the terms and conditions of the contract and to pay the agreed-upon sum. The fact that the activity or fundraiser may not be a financial success or the PTA has insufficient funds to meet the obligation has no effect on the responsibility assumed.” (National PTA, *PTA Finance Quick Reference Guide*).

Contracts are “legally enforceable agreements between two or more persons or organizations.” To find guidelines and written resources pertaining to signing contracts, refer to the California State PTA Toolkit, Finance, Policies and Procedures, Contracts; and National PTA’s PTA Finance Quick Reference Guide.

**Before entering into a contract on behalf of PTA, consider the following:**

- Has the membership approved the project?
- Does the president or another officer have authorization from the executive board to negotiate a contract?
- Have all proposed contracts been received in writing?
- Are the terms and conditions understood by and agreed to by the executive board?
- Do you need review by legal representation?
- Is the length of the contract limited to the term of the participating officers, not to encumber future boards?

**ASSOCIATION APPROVAL OF CONTRACTS**

- ***Contracts must be presented to and approved by the membership BEFORE being signed by two elected officers***
  - One signer must be the president: Example Motion, “The executive board recommends, and I so move that the president and one additional elected officer sign the xxx contract, dated xxx, as presented.”
  - Example Signature: ABC PTA, by president Jane Doe and treasurer, Sally Smith; do NOT sign just your name
- This procedure includes all fundraising contracts, vendors, etc.
- Independent contractors must provide proof of current insurance before signing a contract with a PTA.

When entering into a contract, the PTA president is responsible for the agreement and should clearly identify that it is the PTA entering into the contract and not the president or second **elected** officer as individuals. **The signatures on a written contract should read, “\_\_\_\_\_ PTA (unit, council or district PTA) by: John Doe, president and Mary Smith, vice president.”** (California State PTA [Toolkit](#).)

PTA officers cannot enter into any contracts before they legally take office. Remember, if there is any question about the terms or conditions of the contract, the proper time to seek advice is before signing – not after.

If the vendor wants the PTA to sign a contract with a “hold harmless clause” the association should contact the California State PTA insurance broker before signing. A hold harmless clause in the vendor’s favor places the responsibility on the PTA for injury or damages.

PTAs are required to obtain a “hold harmless agreement” and “evidence of insurance” from each vendor, concessionaire, or service provider who provides service for PTA projects or events. Instead of providing “evidence of insurance” to each individual unit, businesses may file an annual copy of coverage with the California State PTA insurance broker. A list of providers can be found at [http://downloads.capta.org/Leaders/Insurance/Approved\\_Vendor\\_List.pdf](http://downloads.capta.org/Leaders/Insurance/Approved_Vendor_List.pdf).

## STUDENT INCENTIVES OR AWARDS

Fundraising and other student programs often offer incentives for the top walk-a-thon contestant or for students who walk or bike to school a certain number of times, for example. When provided in conjunction with a fundraiser, incentives or awards are a fundraising expense and should be approved in advance by the executive board as part of the committee’s plan of work and budget. The plans and budget must also be approved by the association. Programs offering incentives, such as biking or walking to school a certain number of times, should have specific plans, tracking mechanisms, and a separate line item in the budget.

## GIFT CARDS

A PTA check should be used instead of a gift card. Gift cards are the same as cash and therefore should not be purchased with PTA funds. Some vendors attempt to provide gift cards as payment to the PTA for the proceeds of a fundraiser. If a vendor suggests such payment, explain that PTA financial procedures do not allow for payment by gift card. A check is preferable for accounting purposes, and so that the funds can be used to meet the established goals and purposes of the PTA. Typically, gift cards must be redeemed for merchandise at a particular store, which may or may not be the PTA’s intended use of the fundraising proceeds. If an agreement cannot be reached with the vendor in advance of the fundraiser, it is best to do business with a different vendor who will honor the PTA’s request for payment by check.

## CREDIT CARDS

Unit and council PTAs may not use credit cards or check/ATM (automatic teller machine) cards to pay for purchases. All purchases must be paid by checks signed by two authorized officers. Individuals paying for

PTA purchases with a personal credit card must be extremely careful, as they may be held personally liable for purchases made without prior approval.

## FUNDRAISING VIA THE INTERNET

PTAs may wish to accept credit card payments for fundraising projects or even membership dues. A new section in the Toolkit, 5.7.4 Financial Procedures for the Internet, explains the acceptable use of credit cards and online payment systems. A fundraiser that uses the Internet for orders or sales of products where PTA will receive a percentage of the sales needs the same advance approvals that all fundraisers require.

Online payment collection systems (Square, PayPal, etc.) are an approved method of collecting revenue. The account must be limited to the collection of funds only. No expenses may be paid from this type of account. A separate bank account must be established to restrict Internet access into the PTA's general fund checking account. An "Authorization to Transfer Form" must be used to transfer funds from the Internet account into the general fund checking account. All revenue must be accounted for and reported in the monthly treasurer's reports. This bank account requires a separate semiannual and annual audit.

## HOSPITALITY

Total amount of hospitality expenses for the year includes

- beverages and/or light snacks for association, executive board, and committee meetings,
- staff and/or volunteer appreciation,
- any other hospitality activities requiring food, drinks, paper goods, certificates, etc.

The association may choose to

- purchase drinks and/or light snacks,
- solicit donations from local businesses or members, or
- keep supplies on hand to make coffee and/or punch, etc.

Expenses cannot represent a significant amount. "Not of a significant amount" is defined by the IRS as an amount that does not exceed 5 percent (5%) of the nonprofit organization's annual EXPENSE budget.

PTA funds belong to the organization.

PTA funds must be used to implement the established nonprofit purposes of the organization (promoting parent education, home and school cooperation, children's wellbeing, community betterment, and funding for education).

NOTE: The cost of meals or beverages provided for volunteers during the course of their work, e.g. while processing fundraiser orders or counting money after an evening program, are not considered to be hospitality. Such expenses must be budgeted and approved by the association in advance. The expenditures are designated as a cost of doing the program or fundraiser on which the volunteers are working, e.g., wrapping paper or fall festival.



## VOLUNTEER APPRECIATION

A simple and appropriate way to thank volunteers for their time and effort to support the PTA's programs, projects, and fundraising activities is to plan and budget for a volunteer appreciation event near the end of the year.

- Tea or dessert with recognition certificates.
- Invite all volunteers who helped with PTA activities and programs during the year.
- Follow the same guidelines established for staff appreciation (California State PTA Toolkit 5.9.3b Volunteer Appreciation).

## PERSONAL GIFTS

PTA funds should not be used to purchase personal gifts, equipment for staff lounges and lunchrooms or for furnishings for principals' offices. Personal gifts include gifts for baby showers, Secretary's Day, bereavements, weddings, or birthdays. If the membership determines that such items are necessary, the individual members can make personal donations to purchase the designated items. These donations should not be commingled with PTA funds.

Personal gifts also include flowers and "token" gifts, such as **gift cards**. *Gifts to individuals do not further PTA's nonprofit purposes or mission* (Article III of the California State PTA Bylaws). If the PTA wishes to reward volunteers with personal gifts, the association may vote to do so and seek out donations to cover those items. Alternatively, officers or other members may make donations to pay for such items.

## PTA FINANCE FAQs

### SPONSORSHIP

**Can a PTA receive cash donations from a business for printing of their business information in a program book or a PTA newsletter?**

Yes. The PTA may receive cash donations from a business. The content of the acknowledgment is key to whether the donation is tax free or taxable to the PTA. If

the acknowledgment of thanks lists the sponsor's name, logo, address, telephone number, and products, then it is considered tax free sponsorship. If however, the acknowledgment asks members to buy the product, makes a qualitative judgment about the product, or endorses the product, the donation would then be taxable income to the PTA.

**Our school participates in a retail reward program. We receive donations based on purchases made at the retail establishment. The PTA administers the program, but the checks are made out to the school not the PTA. This creates a conflict with the school office as to where the money belongs. Any suggestions?**

If it is a PTA program then the checks should be made out to the PTA. Talk with retail management and ask them to make the checks payable to the PTA. Explain that when the check is made out to the school,



it causes problems, and that it is illegal for school and PTA funds to be commingled. If they refuse to make the checks payable to PTA, withdraw from the program and let the school manage it.

**Can PTA receive a donation which is restricted to a specific activity?**

Donations can be made for specific, restricted purposes. However, the donation cannot result in more than an incidental benefit to the donor. For example, the donor's child cannot benefit any more than a larger number of children similarly situated. If you give money to the music program in which a large number of children participate and will benefit from the donation, that donation is then tax deductible. If you give money to the music program just to buy a violin for your own child, then the donation is not tax deductible. If the PTA accepts money for a restricted program, the PTA must spend the money only on that program. It cannot be spent on any other program without written direction from the donor.

**May the PTA contract with a restaurant to provide food at a carnival for a discounted price? Can the profits go to the PTA?**

Yes. PTA may contract with vendors, including restaurants, in order to hold a carnival. If the local restaurant provides food at a discounted price, the PTA will have the good fortune of being able to make more money. Restaurants are required to follow Health Department guidelines. If a contract is involved, follow the guidelines for signing contracts.

**If we are a public versus a private nonprofit charity, do we fall under the Brown Act?**

The Brown Act has to do with officials elected to public offices (city councils, school boards) by the general population. PTA is a nonprofit, membership organization and does not fall under the regulations of the Brown Act. PTA is a public charity not a private foundation for Federal Income Tax purposes.

**Can the vendor's logo be placed on a t-shirt worn during a walk-a-thon in acknowledgment of their sponsorship?**

Yes. The vendor's logo can be placed on a t-shirt and worn during the sponsored event.

**Is it acceptable to have the PTA jog-a-thon headquarters at the sponsor's headquarters?**

Please check with our insurance carrier AIM before making these decisions.

**Can a PTA give out its tax ID# to people who make donations?**

Yes. If the PTA is soliciting donations or sponsorship from vendors, they should be supplying their tax ID # when asked so that the vendor has documentation of the PTA tax exempt status and, therefore can legitimately deduct the donation.

## **SCRIP**

**Are grocery stores excluded for e-scrip because they sell tobacco and alcohol?**

No. The scrip program is not selling tobacco or alcohol. It allows customers to patronize a market while benefitting a school. The PTA is not recommending that participants purchase any particular item. The PTA must also offer scrip from all markets in the community so that there is no impression of endorsement.

**How does the PTA ensure that the proceeds of the scrip program go to the PTA and not the school?**

If the PTA buys the scrip directly from the market, it is purchased at discounted rate and then the customer buys the scrip from the PTA at the full rate. The profit is made by the PTA at the time of purchase and accounting is controlled by the PTA based on the procedures in Guidelines for Scrip Programs.

If the PTA is participating in an electronic scrip program, it would need to work with the market to ensure that the PTA was the designated payee on the checks. If the market writes the check to the school, then the PTA does not need to sponsor the program.

## FUNDRAISING

**How do we handle nonpayment for candy that has been issued?**

It is not recommended to issue candy without payment in advance. Generally, orders are taken and paid first. If candy has been issued without payment, and the customer will not pay, the PTA is in essence liable for payment. Contact the parent/customer by phone or mail and ask that they pay for the product that they agreed to purchase and already received.

**Should PTA give numbered receipts during a fund-raising activity? Is it required or recommended?**

A numbered receipt is not required for customers who purchase items. When the purchaser pays by check, then the check would be considered proof of purchase. The treasurer must issue a numbered receipt for all cash money received.



**Can a PTA write a letter to parents requesting donations in lieu of a fundraiser?**

Yes. The request must be completely voluntary.

Be sure to explain what the money will be used for, and ensure the moneys are deposited for that specific activity/program.

**How many fundraisers are allowed annually?**

When planning the year's activities, PTAs should use the 3-to-1 rule. For every fundraising activity, there should be at least three non-fundraising projects aimed at helping parents or children or advocating for school improvements. All funds raised must be in the context of the Mission and the Objects of PTA.

**Must the PTA vote to participate with each family restaurant individually, or can it vote once to have family restaurant nights throughout the year?**

At the beginning of the school year when you present the proposed program to the association for approval, you do not need to list each restaurant individually. If you plan on going to a variety of restaurants, present the program as "Family Nights at Local Restaurants."

**Can PTA send home a flyer with students informing parents about a "Carl's Jr Night" on a specific date and time and reference that a percentage of the sales will benefit the PTA?**

Yes. If the PTA association votes to have a fundraiser at a local establishment, and Carl's Jr. is chosen as one of the establishments, the information can be sent home with students.

## **BUDGET**

**May a PTA release the entire budget at the beginning of the school year?**

The PTA may not release the entire budget at the beginning of the year. The executive board may authorize the payment of bills within the limits of the adopted budget, but such action must be ratified at the next association meeting and recorded in the minutes. To facilitate the process of releasing funds, plan ahead to see what activities are going to be held and make motions to release funds up to the budgeted amount BEFORE activities occur. Checks may be written immediately upon presentation of a bill or receipt.

**Are membership dues included in the gross income?**

As directed, the California State PTA and National PTA portions of the dues shall be forwarded through channels to the California State PTA without requiring specific authorization by the association. These portions of dues should not be recorded as part of the unit PTA's gross income.

**If you do not record the state and National PTA portion of membership dues as income, how would this money be entered?**

This money is shown as "Income not belonging to the unit" and "Disbursements not belonging to the unit."

**Is a budget required?**

Yes. The budget is an outline of estimated annual income and expenses. It is part of the treasurer's duties to chair the budget committee and prepare a proposed budget. After the budget has been drafted, it should be presented by the treasurer to the PTA board/executive committee for consideration and then to the PTA association for approval. The treasurer presents the proposed budget to the association in writing and explains that budget amounts are estimated. The president asks if there are any questions concerning any item in the budget. If there are none, or after questions have been answered, a member moves to adopt the budget as presented or amended.

**Who attends a budget meeting?**

The president appoints a budget committee from members of the executive board, which is chaired by the treasurer. Check your standing rules for specific officers who make up the budget committee. The committee has the responsibility for developing a budget for the PTA. The program committee gives the budget committee the proposed programs for the coming year including cost estimates to carry them out so that the budget can be accurately estimated. The committee usually consists of 3-5 members.

**Can any member of the association ask for a budget to be changed or can it only be changed at a budget meeting? What type of motion would the member make?**

Since the budget is only an estimate of the planned expenditures for the year, it may be necessary to amend it. The treasurer should review the budget monthly, compare it to expenditures, and bring a motion mid-year to amend if necessary. The budget may also need to be amended if new programs or projects are approved. Any voting member of the association may make a motion to amend the budget.

To amend a previously adopted budget, it is necessary to have a two-thirds vote; with 30 days previous notice, a majority vote.

**Can a PTA use PTAEZ, Quicken, or a similar software product?**

Yes. Based on the high level of interest from our members, we have developed myPTEZ™. This online accounting system helps your PTA manage your financial records, run customized reports, get prepared for filing tax forms and offers other great features such as an online store and the ability to collect memberships online.

**Is it recommended to make copies of checks prior to depositing them?**

Before depositing checks, make copies to accompany the deposit record and to assist with the collection of NSF (non-sufficient funds) checks. *Remember that financial officers have a fiduciary responsibility to protect sensitive and confidential information. Copies of deposited checks should be shredded after the audit has been completed.* You may also document by computer or by hand, the check number, payee, date, bank identity number, amount and what PTA activity the check was written for, if a copy machine is not available.

## **BANKING**

**Can one bank deposit be made for three separate functions such as \$100 for membership, \$600 for a candy fundraiser, and \$50 for the spirit shop?**

Yes, as long as each individual activity is accounted for separately in the treasurer's records, in the checkbook register and on the treasurer's report.

**If all banks in the community are charging a service fee, even though they know the PTA is a nonprofit organization, how should this be handled?**

A bank service charge that cannot be avoided is considered as an operating expense and should be indicated as such on the budget. Ask the bank manager to waive the service fee. Sometimes if a savings account is tied in with the checking account, the bank will waive a monthly service fee.

**Recently the bank decided to stop sending back the canceled checks with the bank statement. Is this acceptable to use copies of the checks instead of the original?**

Yes. If the bank sends only copies of the checks, or allows the PTA to make copies, this is acceptable.

**Can checks be generated by computer?**

Checks may be printed on the computer as long as they are signed by two people authorized to do so. Electronic banking is strictly prohibited since there are no signatures required.

**If a PTA uses a computerized check register, is a handwritten one still required?**

No. The computerized register is sufficient. However, a hard copy of the treasurer's report must be printed monthly and attached to the minutes as part of the permanent record. These records must be audited and the computer disks must be kept as part of the treasurer's records.

**Is there any special information for computerized accounting?**

If financial records are kept on the computer, files must be stored to a backup disk at least monthly. Each report generated must show the title and time period covered. PTA financial records must be kept on a

drive separate from all other accounts. If an error is discovered prior to printing a report, it may be corrected at that time. If an error is discovered after the report/file has been printed, correct it by a journal entry adding an explanation. A hard copy of the computer register must be printed on a monthly basis and maintained in a bound book. Review the California State PTA Guidelines for Computer-Generated Financial Records.

**Must all checks be saved permanently?**

Canceled checks for important payments such as taxes and special contracts must be kept permanently. They should be filed with papers pertaining to the transaction. Other canceled checks must be retained for seven years. See the Records Retention Schedule in Financial Procedures Made Easier.

**Can a separate safe be bought by the PTA and kept at school for locking scrip and/or money?**

If unsold scrip or money cannot be deposited in the bank immediately, establish advance arrangements with the principal to use the school safe. It is recommended the PTA purchase a small safe or lock box to place inside the school safe. Prior to placing unsold scrip or money in the school safe, it must be counted by two PTA executive board members. Document the amount and have the documentation signed by the PTA executive board members. The principal may require that a school representative verify the documentation.

If there is no school safe, it is acceptable to purchase a PTA safe if there is a way to anchor the safe to the floor. Seek approval from the principal and/or school district.

## **TAXES**

**Are membership dues tax deductible?**

Dues collected by PTA units are generally tax deductible. The services that a PTA provides to members are intangible and do not provide any direct benefit to specific members or groups of members. Such intangible services include leadership and legislation. These services are generally a benefit to the entire community, regardless of whether all members of the community become members of the PTA.

Membership dues are essentially an internal method of recording levels of support. The "de minimus" benefits are received by the donors who are members and by non-member parents as well.

Dues would NOT be deductible if a significant product is received or when a member receives services not available to the community at large.

Certain advocacy or legislative promotion activities may be considered lobbying expenses and would therefore not be deductible. However, no PTA unit should have significant lobbying or political action expenses.

Please keep in mind: PTA does not dispense tax advice. It is the taxpayer's responsibility to report his or her income and deductions appropriately. Members or PTAs should consult directly with a tax professional if they believe their circumstances are unusual.

**Are council or district assessments included in the gross receipts when filing the IRS Form 990?**

As directed, the California State PTA and National PTA portions of dues, or other assessments such as insurance premiums, shall be forwarded through channels to the California State PTA without requiring specific authorization by the association. These portions shall never be recorded as part of the unit PTA's gross income.

**What are the state filing requirements?**

Starting with the 2010 tax year, the California State Franchise Tax Board (FTB) is requiring all tax-exempt organizations to file the electronic Form 199N or Form 199. In the past, PTA units and councils were not required to file a Form 199 if they were unincorporated. Based on this reporting requirement, all units, councils and districts must file the Form 199. Returns are due the 15th day of the fifth month after the fiscal year-end. For example, if your unit's fiscal year-end is May 31, 2021, the form is due on October 15, 2021.

Units, councils, and districts having unrelated business income of \$1,000 or more are required to file Form 109. Any unrelated business income should be identified when filing IRS Form 990/990EZ.

All units, councils and districts must be registered with the Attorney General's Office, Registry of Charitable Trusts, and must file the RRF-1 form annually.

**On an interest-bearing account, is the interest taxable and how is it reported?**

Interest is considered as part of the gross receipts of the unit. If the gross receipts require that the unit file, then it is recorded on Form 990/990EZ.

**Must a Form 1099 be completed if a corporation is paid \$600 or more for services?**

Federal and state laws require that when payment of \$600 or more per calendar year is made to an individual (non-employee) or unincorporated business for services rendered or in payment for a grant, award, or scholarship, the employer must file Form 1099-MISC with the IRS. The form is not required to be issued to corporations. Form 1099-MISC must be sent to the recipients on or before January 31 of each year and filed with the IRS on or before February 28 of each year.

**Do gross receipts include "money-in/money-out" such as for t-shirt sales which are not classified as a fundraiser?**

Yes. All income to the unit, except for assessments money that the unit does not have control over or does not have any say in how it is used is considered as part of the gross receipts of the unit. It does not have to be classified as a fundraiser to be considered gross receipts.

**If a unit has gross receipts of more than \$100,000, but does not have assets over \$250,000, which tax form should be filed?**

If your gross receipts exceed \$100,000, file Form 990 and Schedule A.

**Is a Form 1099 required for a babysitter?**

A Form 1099-MISC is required for anyone who is paid \$600 or more in a year, but per Burbank Unified, we should be gifting to them.

**What happens if the tax forms are not filed timely?**

The PTA will receive a notice from the IRS and may be assessed penalties and interest for the late forms.

**DO NOT RESPOND TO THESE DIRECTLY. Contact your Council PTA Treasurer immediately.**

**Do all PTA units end their fiscal year 6/30? Is it required that the fiscal year be the same as the California State PTA?**

No. Fiscal year is given in bylaws. Our Burbank Council PTA and units end on 5/31.

**When filing Form 990 for a fiscal year 6/1 through 5/31, what year form is used?**

The correct form to use is one for which the fiscal year begins. If the fiscal year begins June 1, 2020, and ends May 31, 2021, then the PTA would use the Form 990 for the year 2020.

**Is income from e-scrip considered unrelated business income?**

While the income is from a business and regularly carried on, as an approved PTA fundraiser, the proceeds are related to the PTA's exempt purpose. If the level of effort on the part of the PTA in raising funds is insignificant, then there should be no unrelated business income.

**How is the average gross income determined, if due to lack of proper procedures and lack of paperwork, a unit cannot determine their gross receipts for several years?**

Bank records show all deposits and expenditures. If you do not have all of the bank statements for the years needed, then determine which bank statements you are missing and request copies from the bank. You will probably have to pay for this service. Total all income from bank statements for each fiscal year to determine the average gross income.

Remember, do not count membership moneys and Founders Day money donations forwarded through channels. If you don't have these records, ask for assistance from your council or district.

## **E-COMMERCE**

**Is it acceptable for an annual membership fee to be paid by the PTA member? Would this be considered as encumbering a future board?**

Your PTA may not participate in the E-commerce program if a membership fee is charged.

**Can PTA participate in the e-Scrip program?**

Yes. Follow the California State PTA Guidelines for Scrip Programs.

**How is electronic scrip different from paper scrip in relation to IRS guidelines?**

The programs are basically the same; the means by which they are conducted is different. While the income from electronic scrip is from a business and regularly carried on, as an approved PTA fundraiser, the proceeds are related to the PTA's exempt purpose.

If the level of effort on the part of the PTA in raising funds is insignificant and the PTA involvement in holding the fundraiser is conducted by volunteers, then there should be no unrelated business income. It is recommended that when participating in the scrip program, the PTA have its taxes completed by a



professional tax accountant. This question should be posed to the tax accountant completing the IRS Form 990 for the unit.

**If the e-scrip program only offers certain supermarkets, can the PTA provide paper scrip for the other local markets?**

Yes. Not all parents have access to the Internet and e-scrip. Be sure to invite all local markets to participate in the program. Avoid the impression of endorsement of any particular market.

**Can units sell scrip non-electronically? Is there any tax liability?**

Yes. PTAs can sell scrip non-electronically. As with any Unrelated Business Income, your PTA may be subject to UBIT if it earns over \$1000 selling scrip. It is recommended that when participating in the scrip program, the PTA have its taxes completed by a professional tax accountant. This question should be posed to the tax accountant completing the IRS Form 990 for the unit.

**If a PTA participates with an Internet shopping mall for fundraising, can examples of the vendors the site links to be included on a flyer to parents? Is this considered endorsement?**

Do not give examples of vendors on a flyer which encourages parents to visit the shopping Web site. This may be considered an endorsement of products or services. Invite parents to visit the site and tell them about the wonderful shopping opportunities available without giving them specific names of vendors.

## **INCOME & EXPENSES**

**Explain "deposit promptly."**

"Promptly." "Immediately." "As soon as possible." The treasurer should not keep cash in her car or home. The deposit should be made the day of the event or collection of money, if at all possible. For safety reasons, the treasurer should not go to the bank alone. Two people should bank large deposits after the money has been counted and verified by two people.

If a large amount of money is to be collected at a time when the banks are not open, arrangements should be made ahead of time to make a night deposit. Depending upon the community, a police or sheriff escort may be provided on request.

If unsold scrip or money cannot be deposited in the bank immediately, establish advance arrangements with the principal to use the school safe. It is recommended the PTA purchase a small safe or lock box to place inside the school safe. Prior to placing unsold scrip or money in the school safe, it must be counted by two PTA executive board members. Document the amount and have the documentation signed by the PTA executive board members. The principal may require that a school representative verify the documentation.

**Must a receipt be issued for activities such as cookbook, pizza, or cookie dough sales?**

A check may be used as a proof of purchase. If cash is the method of payment, then a numbered receipt should always be issued. If requested, provide a receipt regardless of whether the person paid by check or cash.

**How exactly are chairmen paid for expenses between meetings?**

The treasurer may pay expenses for any approved expense. At an association meeting, move to release funds up to the budgeted amount for up-coming activities. Upon receipt of expenses, chairmen may be paid immediately. Reimbursements may also be ratified at the next association meeting.

**Can the treasurer write an authorized check to herself?**

Yes, she can write the check to herself, but it would be prudent that she not sign her own check. All PTAs are required to have at least three elected check signers, so this should not cause a problem.

**Can a check be written in advance, for example to a market, if the amount is unknown?**

Yes, for authorized expenditures only. Fill in everything but the amount. **NEVER SIGN A BLANK CHECK. DO NOT USE CASH.** Make sure the treasurer is given the amount of the check written and the receipt for her records. It would be best if the buyer writes a personal check, then upon receipt the treasurer could reimburse the buyer immediately.

## **AUDIT**

**Who moves to accept the audit?**

The auditor or any PTA member moves to adopt the audit after the audit has been completed, reviewed by the Audit Review Committee, and presented to the Executive Board.

**Can PTA hire an outside auditor to provide audit services who is related to school staff?**

Yes. The PTA executive board must make full disclosure to the membership of the outside auditor being hired and the amount paid must be fair market value for the services provided.

**How can bank statements be reconciled when the treasurer has not reconciled them, and it is difficult to determine if there are outstanding checks?**

Bank statements should be reconciled monthly. If that is not being done, then someone other than the treasurer should reconcile the statements. The executive board should insist that proper financial procedures be followed.

If the auditor determines that there are problems, then request the council or district come and do training. The bank can provide a list of checks it has received prior to the bank statement being mailed. Ensure that all bank statements be mailed to the school address. If the treasurer refuses to use correct procedures, the PTA executive board may ask her/him to resign using Due Process. Follow the procedures outlined in the Unit Bylaws for Local PTAs/PTSAs.

**Are the recommendations in the audit report included in the minutes?**

Yes. Recommendations are a part of the audit report and attached to the minutes. Upon adoption at an association meeting, the auditor reads only the statement, "I have examined the books and find them "correct," "substantially correct," "incomplete," or "incorrect." Do not make any implicit or explicit statements regarding any person if problems are detected by the auditor. If mismanagement of funds is suspected, contact the council or district immediately for assistance.

**Can the audit committee be composed of any of the executive board members?**

Yes. The audit committee may be composed of any executive board member except any check signer, secretary or financial secretary. The PTA may also hire or request assistance from non-PTA members; or request assistance from the council or district.

**If there are problems with the audit, is the report still adopted by the association?**

Yes. The audit report tells the status of the books. If the financial records are incorrect, then take steps to correct any problems. If the audit is done incorrectly, then do another audit. Request assistance from the council or district.

## COMMINGLING OF FUNDS

**If the school has an activity not sponsored by the PTA, can the PTA collect the funds and write checks for the activity on behalf of the school?**

NO. This is called commingling of funds and is illegal. The PTA can help facilitate the activity but all funds must be deposited into the school account. All income must be reported on an annual financial report and if required, must also be reported on tax filings.

## TREASURER

**What steps can be taken if the past treasurer will not give up the past records?**

The president should send a certified letter, return receipt requested, that all treasurer materials be returned to the PTA. Request that the person return the materials to the school office by a specific date, or arrange to have two executive board officers to pick up the records at a specific time and date. Ask the person to leave the materials by the front door if she doesn't want any contact with the PTA officers. Talk to the principal to see if he can facilitate the process. Call the bank and freeze the account, and if records are not returned, close that account and open a new one.

If mismanagement of funds is suspected, conduct an audit using past executive board and/or committee records. Request past statements from bank. Contact council or district for assistance. If audit shows moneys are missing, contact law enforcement.

**What is the best way to organize receipts?**

Organize receipts in a way that makes sense to you. One way is to keep receipts in an envelope with the month written on the outside of the envelope. Attach receipts to warrants; write check number and date on the receipt when the check is written, and file them in the order of the check number.

**Do all the expenditures need to be read off at every board meeting or can they just be listed in the monthly treasurer's report?**

The treasurer should provide a written treasurer's report at every executive board meeting with the expenditures listed. Board members should be given an opportunity to ask questions concerning any expenditure. It is the responsibility of the entire executive board to ensure that proper financial procedures are being followed.

## **GIFTS AND GRANTS**

**If the PTA wants to buy \$4000 worth of sand for the playground equipment, can the money be "gifted" to the school?**

Yes. The membership must approve the gift. Gifts should be given to the school district for all purchases.

**Can the PTA offer teachers a stipend to purchase classroom supplies such as art paper or books, if receipts are provided?**

Yes. However, please consult with Council PTA for instructions on the implementation of this type of program. A list of approved purchases that will benefit all children in the classroom should be developed. Do not give money up-front, but always require receipts in order to reimburse the teacher. You may also set up an approved mini grant program that allows teachers to apply directly to the PTA for supplies needed. A committee should be appointed by the president to administer the program and a teacher should also be on the committee.

Set aside an amount of money for the grant program; inform the teachers of the program; set a date for applications to be submitted; the committee selects recipients and with executive board approval "grants" the requests. The committee may decide to grant the full request, part of the request, or none of the request. Be firm that teachers must submit a bill, receipt or a purchase order for all purchases/reimbursements.

# PROGRAMS

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*By establishing committees on education, parent involvement, community concerns, and health, PTAs are well equipped to address issues of concern to their community. Issues like parent involvement, violence, and drug use are best handled at the local level by the parents/guardians, students, and teachers who face these challenges every day.*

*PTA activities and programs, including the Reflections Program, Founders Day, graduation, and community and wellness fairs, are an excellent introduction to the work of the PTA to improve homes, schools, and communities. PTAs can use these opportunities to increase their exposure and support beyond the base of traditional membership.*

## AREAS FOR PTA INVOLVEMENT

PTAs are encouraged to explore a range of local issue areas, as long as these concerns fall within the scope of PTA activities. PTAs should share their successful programs with their council, district PTA and the California State PTA, so that other units with similar concerns may benefit from their successful experiences.

- Identify solutions and actions that need to be taken.
- Contact community agencies for additional information and assistance.
- Make an action plan (Action Plans; Event Planning Worksheet).
- Educate the community including parents, staff, elected officials, and the general public.

## WORKING WITH THE SCHOOLS

National PTA believes that the public schools, which provide the common experience that helps ensure a democratic society, are essential and must be strengthened and supported. It also believes that parents and other adults have the right to join together to positively affect the education of all children through membership in groups such as PTA.

The National PTA Board of Directors states all PTAs have certain organizational rights, which are to function as an independent, nonpartisan, child advocacy group; seek enactment of policies and practices that protect children and youth; participate in making decisions affecting policies, rules, and regulations; and meet with appropriate school officials to discuss matters of mutual concern affecting children.

In turn, National PTA believes that PTA members have the responsibility to do the following: protect access to quality education for all children; seek information on policies, curriculum, and laws that affect children; share accurate information with its members and the school community; know, help, and interact with teachers and administrators; accept responsibilities willingly to ensure that the PTA is strong and active; work within both the PTA and the school in a constructive manner; maintain respect for democratic procedures and a tolerance for the diversity of opinions; work in partnership with school

professionals to determine appropriate levels of programs and services; and participate in making decisions affecting policies, rules, and regulations.

PTAs should ensure that the process for establishing school policy is clear and provides an opportunity for the public to express its concerns.

PTAs should maintain contact with school board members as well as school administrators and other school professionals; establish and maintain lines of communication between and among its members, the school staff, and the school board; attend school board meetings regularly and report on the proceedings to the PTA membership; and make statements representing the PTA to a school board only after official authorization by that PTA.

A unit, council, or district PTA may present its criteria for any employee position to the school board. A PTA should appoint a representative when invited to serve on a personnel selection and/or promotion committee. Neither the unit, council or district PTA nor its executive board members may become involved in personnel assignments. Such assignments are the legal responsibility of school boards.

## **CHAIR AND COMMITTEE PROCEDURES**

The president, as an effective leader, will see that officers, chairs and other volunteers receive copies of their respective job descriptions from the PTA Toolkit as soon as possible (Job Descriptions).

Based on goals established for the year, the president and the executive board determine which programs and projects should be implemented and which might be undertaken, remembering that all projects must be approved by the membership.

While every PTA operates within the Purposes and basic policies of the PTA, each individual unit will become involved in programs and projects according to its interests, its needs, and its volunteers. No PTA can be expected to do everything.

## **POINTS TO REMEMBER**

Be familiar with the basic policies of the PTA ([Basic Policies for All PTAs](#)).

Review position statements, convention resolutions and issue-related guidelines of California State PTA and the National PTA (Where We Stand Resolutions, Position Statements, Issue-Related Guidelines and National PTA Quick-Reference Guide).

Review California State PTA Legislation Policies and Legislation Platform.

Utilize existing resources and publications from California State PTA, National PTA, allied agencies, and government sources.

## FOUNDERS DAY

Founders Day is a perfect time to renew the dedication to the Purposes of the PTA that were defined by PTA's founders more than a century ago. Each year in February, PTA honors the three founders as well as past and present PTA leaders. Through special programs and events, PTA also attempts to increase the awareness of its members and the community by highlighting achievements, activities, projects and goals.

The Founders Day celebration was created in 1910 by Mrs. David O. Mears, a charter member of the National Congress of Mothers founded by Alice McLellan Birney and Phoebe Apperson Hearst in Washington, D.C., February 17, 1897. The Founders Day observance has continued through the change of organization names in 1925 to the National Congress of Parents and Teachers, and the uniting in 1970 with the National Congress of Colored Parents and Teachers, founded in 1926 by Selena Sloan Butler, to become the National PTA.

Founders Day recognition events are a time for unit PTAs to honor past leadership. Many PTAs celebrate with a small reception within an association meeting. Past presidents of their unit are invited and honored at these receptions.

### FOUNDERS DAY FREEWILL OFFERING: "PTA BIRTHDAY GIFT"

Donations collected during Founders Day observances benefit the entire organization: unit, council, district PTAs, State and National PTA. California State PTA returns one-fourth of its offering to the district PTA and retains one-fourth for its work throughout the state. Half of the offering is sent to National PTA.

District PTAs use the funds to:

- Organize new units and councils.
- Strengthen PTAs and PTSAs.
- Train leaders through workshops and conferences.
- Offer leadership training and parliamentary procedure courses.
- Promote PTA publications and special projects.
- Plan special contacts with teachers and administrators to increase the value of the PTA to school and community.

California State PTA uses the funds to:

- Service new units and councils. Strengthen PTAs and PTSAs.
- Provide special assistance to council and district PTAs through workshops and leadership conferences.
- Conduct field services in local areas by California State PTA officers and members of commissions.
- Perform regional extension work throughout the state.
- Counsel with individuals and groups.

National PTA uses the funds to:

- Provide requested field services (instructions, guidance and other assistance for California State PTA leaders).
- Train leaders.
- Promote contacts with educational groups.
- Disseminate materials that will further the aims and Purposes of PTA.
- Hold conferences.
- Provide extension of parent-teacher services throughout the country.

## HONORARY SERVICE AWARDS

Honorary Service Awards (HSA) are available to recognize the service and dedication of both individuals and organizations. They are awarded only by unit, council, district PTA and the California State PTA, and presented by PTA representatives at PTA-sponsored meetings or at functions of allied groups.

The HSA Program includes the Very Special Person Award, the Honorary Service Award, the Continuing Service Award, the Golden Oak Service Award, the Outstanding Teacher Award, the Outstanding Administrator Award and donations to the HSA Program. A person may receive more than one of any of these awards and in any order.

After an Honorary Service Award has been presented, the unit, council, or district may submit a short biography and picture to the California State PTA for consideration for the Local Hero Recognition Program. Local Heroes will be highlighted in the California State PTA publications or on the website.

Funds contributed to the HSA Program provide resources for the California Scholarship and Grant Program ([Scholarships and Grants](#)).

Individuals or organizations can make donations:

- As a contribution;
- To say thank you or to honor an individual for service given;
- In tribute to a person who already has received an Honorary Lifetime Membership, Honorary Service Award, Continuing Service Award or Golden Oak Service Award;
- In tribute to an organization or group of people for service given; or
- In memoriam.

An acknowledgment card or certificate suitable for framing will be sent, upon request, when a minimum donation of \$10.00 or more is made ([Donation Form](#)).

A person may receive more than one HSA, more than one CSA, or more than one Golden Oak Service Award, or may have more than one donation made in his/her name.



## SCHOLARSHIPS

Funds for the scholarship program to further various kinds of higher education are approved annually by the California State PTA.

Scholarships are available to graduating high school seniors to commend extensive volunteer service in the school and community. Scholarships are for use during the first year, following high school graduation.

Scholarship awards also are available to credentialed teachers, counselors, and school nurses for advanced study, and to PTA volunteers with at least three years of PTA service to continue their education.

Applications are available from the California State PTA Toolkit, the California State PTA office, or from the website at [www.capta.org](http://www.capta.org).

## GRANTS

Grants are available to assist unit, council, and district PTAs to develop and implement programs in parent education, cultural arts, and leadership development. Grants are also available to assist unit, council and district PTAs to translate PTA materials into other languages.

Applications may be obtained from the *California State PTA Toolkit*, the California State PTA office, or on the website at [www.capta.org](http://www.capta.org).

Grant funds must be expended by June 1. A report detailing the project's goals and objectives, an evaluation of the outcomes, and a budget of actual expenditures must be submitted to the California State PTA office no later than June 1. Any funds not used for the purpose stated on the original grant application must accompany the Grant Report.

## REFLECTIONS PROGRAM

The National PTA Reflections Program is an arts recognition and achievement program for students. The Reflections Program provides opportunities for students to express themselves creatively and to receive positive recognition for original works of art inspired by a pre-selected theme, while increasing community awareness of the importance of the arts in education.

Students may submit an entry in any of the six arts areas listed below. Only original works of art are accepted. Depending on state and local PTA guidelines, students may enter more than one work of art. The six arts areas are as follows:

- Literature
- Musical Composition
- Photography
- Visual Arts

- Dance Choreography
- Film/Video Production

Refer to the online CA State PTA Toolkit [PROGRAMS](#) tab, Reflections section for more information.

# I Matter Because...

## 2020-2021



# ADVOCACY

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*“The necessity for securing adequate legislation was apparent from the start.” While studying how best to raise their own children, the association’s founders discovered that other children had serious unmet needs. They saw sickly children, insufficiently clad children, hungry children. And something had to be done about it. (Excerpted from History of the California Congress of Parents and Teachers, Inc., 1900-1944, M.H. Strong, Editor.)*

*Decisions that affect our children, youth, and families are made every day by local, state, and national policymakers. In a democratic society, every citizen has the right and the responsibility to participate in shaping those decisions. These advocacy tools have been developed to assist you in your efforts to influence policymakers at the local, state, and national levels.*

*As the oldest and largest advocacy organization in California, PTA is uniquely qualified to influence policymakers. By working collaboratively on issues, PTAs in California and throughout the nation can form a powerful force in securing adequate laws and public policy that are best for the care and protection of children and youth.*

## PTA LEADERS ARE ADVOCATES

Have you ever spoken to a teacher or principal about a problem you wanted to help solve or issue you wanted to help address? **That is advocacy.**

PTA helps you gain the skills and get the resources you need to advocate to improve the lives of children in your school and in your community. Whether you’re a new parent or experienced leader, California State PTA can help you make a difference in the lives of children.

## ADVOCACY GOALS

Our advocacy goals include:

- Supporting the needs of vulnerable children.
- Adequate funding for every child’s education.
- Access to a full curriculum for every child that include physical education, arts and STEM (Science, Technology, Engineering and Math).
- Highly effective educators in every classroom.
- Standards, assessments and accountability that best serve every child’s needs.
- Safe and positive school climate.
- Early childhood education.
- Healthy lifestyles and access to support services for physical, emotional, social and mental health.

## RESOURCES HELP YOU ADVOCATE FOR KIDS

- [Focus Areas](#) — Learn more about the issues that matter most to you, your members and school community.
- [Toolkit](#) — Our handy online Toolkit outlines advocacy duties and issues.

- [Advocacy Insider e-Newsletter](#) — Get the latest advocacy news from our state and national capitals.
- [Advocacy Resource Notebook](#) — A new resource to help your local advocacy work at any level.
- [Advocacy Leadership Guide](#) — Designed with council and district advocacy leaders in mind.
- [Resolutions and Position Statements](#) — These materials act as touchstones for our advocacy work.
- [Legislation Conference](#) — Whether you're a newcomer or seasoned advocate, this event helps you raise your voice with more confidence. Get up to speed on the latest issues, meet with experts and legislators, and learn new skills to connect families and schools — all while becoming a more powerful advocate for children.
- [Annual Convention](#) — The convention's *the* place to get the latest information on key issues, build the skills to strengthen your school and community, connect with PTA leaders and have fun!

## SIX NATIONAL STANDARDS FOR FAMILY-SCHOOL PARTNERSHIPS

National PTA has adopted 6 standards for effective family engagement programs. The standards focus on what parents, schools, and communities can do together to support student success. Family engagement programs will be most effective if they include all of the standards:

### ***Standard 1 – Welcoming All Families into the School Community***

Families are active participants in the life of the school, and feel welcomed, valued, and connected to each other, to school staff, and to what students are learning and doing in class.

### ***Standard 2 – Communicating Effectively***

Families and school staff engage in regular, two-way, meaningful communication and learning.

### ***Standard 3 – Supporting Student Success***

Families and school staff continuously collaborate to support student learning and healthy development, both at home and at school, and have regular opportunities to strengthen their knowledge and skills to do so effectively.

### ***Standard 4 – Speaking Up for Every Child***

Families are empowered to be advocates for their own and other children, to ensure that students are treated fairly and have access to learning opportunities that will support their success.

### ***Standard 5 – Sharing Power***

Families and school staff are equal partners in decisions that affect children and families and together inform, influence, and create policies, practices and programs.

### ***Standard 6 – Collaborating with the Community***

Families and school staff collaborate with community members to connect students, families and staff to expanded learning opportunities, community services and civic participation.

Refer to the online CA State PTA Toolkit [ADVOCACY](#) tab for more information.