

Principals and PTA

*Partners Working Together
to Increase Student Achievement*



INTRODUCTION

Often principals work with PTAs without understanding what PTA really is. Sometimes, principals learn the role from other principals, the PTA leadership itself or by guessing their role. The intention of this document is to define the role and mission of PTA, increase the understanding of the partnership, which exists between PTA and the principal and, ultimately, strengthen the partnership for the total school community.

WHAT IS PTA?

National PTA is the largest and oldest volunteer child advocacy organization in the United States. A not-for-profit association of parents, educators, students and other citizens active in their schools and communities, PTA is a leader in parent involvement and in reminding our nation of its obligations to children.

All officers and board members, whether national, state or local unit, are unpaid volunteers. All members speak with a unified voice on behalf of all children, as highlighted by the PTA tagline: *everychild.onevoice*.

Each school PTA (local unit PTA) is a self-governing unit, chartered by Florida PTA and part of National PTA. Local unit PTAs are governed by the bylaws of their organization and may not act in any manner inconsistent with Florida PTA and National PTA. Each local unit elects its officers, controls its local budget and is responsible to update and amend their bylaws when necessary. National PTA and all of its constituent PTAs exist to fulfill the PTA mission and purposes.

NOTE: PTSA refers to those middle and/or high schools that recognize students as members. For the sake of this document, the governing body shall be referred to as PTA.

THE PTA PURPOSES ARE TO:

- a. To promote the welfare of children and youth in home, school, places of worship, and throughout the community;
- b. To raise the standards of home life;
- c. To advocate for laws that further the education, physical and mental health, welfare, and safety of children and youth;
- d. To promote the collaboration and engagement of families and educators in the education of children and youth;
- e. To engage the public in united efforts to secure the physical, mental, emotional, spiritual, and social well-being of all children and youth; and
- f. To advocate for fiscal responsibility regarding public tax dollars in public education funding.

PTA Vision

Every child's potential is a reality.

PTA Mission

To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

LEVELS OF PTA

PTA MEMBER / LOCAL UNIT PTA / COUNCIL PTA / STATE PTA / NATIONAL PTA

- **PTA members** can be anyone who believes in the PTA mission and purposes. Members automatically are part of National PTA and Florida PTA, joining nearly 5 million members nationwide and 300,000 members in Florida.
- **Local units** (PTAs usually at a school, however, they can be chartered anywhere), of which there are more than 1400 in Florida, are the most important division of PTA. Units are organized and chartered by Florida PTA in accordance with authority granted to Florida PTA by National PTA bylaws.
- **Councils** consist of five or more local units of PTAs within a county or other designated area and organized by authorization of Florida PTA. A council is the coordinating body that promotes communication and cooperation among local units and increases the capacity for service because of their unified strength. A PTA council supports PTAs in most, but not all areas, within the state. The County Council President is a member of the Florida PTA Board of Directors.
- **State PTA** (Florida PTA) serves as a link between the national association and the membership of the state. Florida PTA is administered by eight (8) elected officers; all elected by the general membership for a two-year term. Business is transacted by delegates during the state convention and meetings of Florida PTA. The Executive Committee and Board of Directors conduct the business of the association between the annual meetings. The state office, located in Orlando and under the general supervision of the Executive Director, with five (5) staff members that are responsible for the day-to-day administration of the state office.

PTA at the state level serves two broad purposes. First, Florida PTA forms and supports PTA units and councils by providing services such as resources, training, inspiration, programs, field service and guidance. Florida PTA also serves as the collective voice for children and PTA members on the state level by influencing decision-makers about proposed legislation and policy affecting children, collaborating with individuals and organizations working with children, increasing membership and raising the visibility of the work of PTA.

- **National PTA** is a partner with the state PTA in supporting local unit PTAs and individual members. National PTA plays an integral role in establishing, maintaining and safeguarding programs and policies that promote the health, safety, nutrition, welfare, protection and education of children and youth. It serves as the collective voice of members at the national level.
- **PTA** at all levels is committed to being inclusive in its efforts to represent and assist all who nurture and educate children. Individual members may belong to one or more PTAs and pay dues in each.

STRUCTURE OF THE LOCAL UNIT PTA AND MEETINGS

Each local unit PTA consists of three levels: Executive Committee, Board of Directors and General Membership. The following section provides background information on each of these levels.

EXECUTIVE COMMITTEE

The Executive Committee consists of:

- Elected officers of the PTA
- Principal of the school or appointed representative
- Appointed parliamentarian, if any

The Executive Committee appoints the other members of the Board of Directors. The Executive Committee differs from the Board of Directors in that officers are elected by the General Membership.

What are the duties of the Executive Committee?

- Approve chairpersons and members of the standing committees
- Approve the plans of work of the standing committees
- Schedule board and association meetings
- Approve routine bills within the limits of the budget
- Conduct the business of the PTA between Board of Directors meetings
- Develop goals for the association for presentation to the Board of Directors and General Membership for approval
- Make a report of the Executive Committee action items at each board meeting

Why does the Executive Committee meet?

An Executive Committee meeting is a meeting of the PTA officers and the principal, or his/her appointed representative and the appointed Parliamentarian. Dates of these meetings should be established at the beginning of the school year and are set by the PTA President. Should there be a need for a called meeting, the PTA Executive Committee, or by majority vote of the Board of Directors as outlined in the bylaws, can call a special meeting. The Executive Committee meets to set goals, make decisions and/or recommendations to submit to the Board of Directors for approval.

When does the Executive Committee meet?

Generally, this group meets monthly and at least before every Board of Directors meeting to discuss any issues, which may need to be addressed by the Board of Directors. These meetings are at the discretion of the Committee and are not addressed in the bylaws of the unit.

Principal's role

As outlined in the bylaws, the Executive Committee of the PTA consists of the officers of the PTA and the Principal of the school or a representative appointed by the principal to represent him/her. The principal or his/her designee is a member of both the Executive Committee (PTA officers, parliamentarian and principal) and Board of Directors (PTA officers, committee chairs and principal). These are the leadership decision-making bodies of the local unit. The principal and PTA work together toward a mutual benefit for the school, communication being the key to the unit's success. The principal has one vote on the board of directors, if they are a member of the PTA.

BOARD OF DIRECTORS

The Board of Directors consists of:

- Elected officers of the association
- Chairpersons of standing committees (appointed)*
- Principal of the school or appointed representative
- Appointed parliamentarian

*Each Local Unit PTA selects the committees needed at their school. However, Florida PTA has designated the following as Priority (Standing) Committees:

- Arts in Education, including *Reflections*
- Budget/Finance
- Communication
- Wellness/Health/Youth Services
- Legislative/Advocacy
- Membership
- Parent/Family/Community Involvement

From time to time, other special committees will be formed for specific functions and a limited time period, such as an audit, nominating or special event committee.

What are the duties of the Board of Directors?

- Transact necessary business in the intervals between association meetings and such other business as may be referred to it by the association
- Create or dissolve standing or special committees
- Present a report at the regular meetings of the association
- Select an auditor or an auditing committee to audit the treasurer's books
- Prepare and submit a budget for the fiscal year to the association for adoption
- Approve routine bills within the limits of the budget
- Fill all vacancies in office

Please note that the Board of Directors does *not* have the authority to make or authorize expenditures that are not in the budget.

Why does the Board of Directors meet?

It meets to make decisions and set goals that will then be brought to the membership for their approval.

When does the Board of Directors meet?

This group generally meets monthly. Committee reports and issues are addressed at these meetings. The frequency of these business meetings is at the discretion of the local unit and is not addressed in the bylaws.

Principal's role

Attendance by the principal at the Executive Committee and the Board of Director's meetings is critical to understanding the activities of the PTA and how these activities weave into the general school climate. The principal works to ensure that the PTA's mission and goals are working and aligned to the strategic plan of the school. As such, the principal is the direct liaison between the PTA membership and the school's staff. The principal should give a brief report at each Executive Committee and Board meeting about events, activities, status, etc., that are critical for stakeholder understanding.

GENERAL MEMBERS OF THE LOCAL UNIT PTA

Who can be a member?

Members should include parents, the entire school staff (including administrators), businesses, neighbors and anyone who believes in the PTA mission and purposes. The general membership is all individuals who have paid dues to the local unit for the current membership year. A member does not have to have a child attending the school to be a PTA member.

Do individuals have to volunteer in order to be a member?

Participation in PTA will vary greatly from member to member. Volunteers are welcome and can be a tremendous asset to a school community. However, being able to volunteer is not a condition for membership.

What are the privileges of membership?

All PTA members:

- Can participate in all PTA/PTSA meetings
- Have a voice and vote at local, state and National PTA meetings
- Are eligible to serve as an officer of a PTA
- Maintain membership in Florida PTA and National PTA
- Are privy to informed and trained leadership
- Have a unified voice to influence legislation affecting children and youth
- Have the opportunity to work for the education, health, safety and welfare of children and youth

What are membership benefits?

PTA membership provides many benefits, some intangible and others tangible, to card-carrying PTA members. National PTA, Florida PTA, many councils and local units offer a variety of "Member Benefits" to PTA members from businesses and organizations. Many of these benefits are seasonal or event related, while others last for an entire membership year. It is important that all members regularly receive information about this expanding list of "Member Benefits," Visit Florida and National PTA's Websites for more information.

How does the local unit receive membership cards each year?

Every PTA unit can pick up membership cards for the upcoming school/membership year at Leadership Training Convention during the summer, another important reason to be sure your PTA attends this training event.

If your PTA unit is not represented, the PTA president will receive information membership cards from the state office, after current officers are received. The number of membership cards given to each PTA at the beginning of the year will be a function of the number of members from the previous year. If additional cards are needed, the PTA should complete the Additional Membership Card Request Form on the Florida PTA website.

What should the unit do with the membership cards?

Membership cards should be distributed to members as soon as they join a local unit PTA. PTA members should carry membership cards at all times. These cards verify that they are voting PTA members and can also be used to redeem PTA membership benefits at various cultural locations and business.

MEETINGS

What is a general membership meeting and who should attend?

A general membership meeting is a meeting of all PTA members who come together to conduct PTA business. All PTA members are encouraged to attend these meetings.

Why do members meet periodically?

The general membership meets to hear recommendations from the unit's PTA leadership and then to give approval or disapproval of the purposed recommendations. The PTA budget must be approved by the membership before any money can be spent. To improve membership attendance, it is recommended that the PTA sponsor an event or evening held in conjunction with the school. Only those who are PTA members have voting privileges at the general meeting.

When does the general membership meet?

The number and months of the general meetings are outlined in the bylaws of the local unit. Florida PTA requires a minimum of three General Meetings per year per Bylaws (approve budget/elect nominating committee/elect officers).

Where do PTA meetings take place?

General meetings are normally conducted at the school. Most PTAs have their Executive Committee and Board of Directors meetings at school as well, but some do conduct meetings away from the school campus.

What does a typical meeting agenda include?

- Call to order
- Opening ceremonies (Pledge of Allegiance, and inspirational message)
- Reading and approval of minutes
- Report of the treasurer
- Letters or communications
- Report of the Board of Directors; Reports of standing committees; Reports of special committees
- Unfinished business
- New business
- Program (a program is not required at every meeting)
- Announcements
- Adjournment

During the appropriate times of the year, the following items should be included on the agenda and approved by the General Membership:

- Budget (or amendments)
- Election of the Nominating Committee
- Election of Officers

PRINCIPAL'S ROLE

What is the principal's role in decision-making of the PTA and as a member of the Board of Directors and Executive Committee? The principal's ideas and actions can play a significant role in setting the tone and shaping the culture for the entire school. It is partly through the principal's support, motivation and leadership that a school community can promote strong parent-school-community partnerships.

The principal should be an active participant at the general PTA meetings. By modeling the expectations and by being actively engaged in this vital partnership, parents, staff and community will come to expect total participation in the school to promote student achievement and a healthy, positive school climate.

PTA BYLAWS

All PTAs are governed by the bylaws of the unit. The principal should be given a copy by the PTA leadership and be knowledgeable of the current bylaws. Bylaws are an IRS requirement for 501(c)(3) organizations. Bylaws should be reviewed by the Board every year, and submitted to Florida PTA for approval, at a minimum, every three (3) years.

The bylaws:

- Are approved by the general membership and can only be changed by the membership at a general meeting, after proper notice is given
- Outline the basic policies and practices of the unit
- Define the number of meetings and meeting months for the unit
- Outline the election of the officer and their duties
- According to the bylaws, the Principal is a member of the Board of Directors
- Can only be amended by the general membership

PRINCIPAL'S ROLE

The principal needs to keep a current copy of the approved bylaws in his/her PTA records and needs to be familiar with the bylaws. Reviewing the bylaws with the Executive Committee ensures that all parties are adhering to the bylaws.

THE LOCAL UNIT PTA IN GOOD STANDING

A PTA UNIT IN GOOD STANDING:

- Adheres to the purposes and policies of the PTA
- Remits the national and state portion of dues monthly to the state office, as collected
- Maintains a current copy of approved bylaws on file with the state PTA
- Submits an annual audit report to the state office by the September 30th
- Submits a copy of the IRS 990 filing to the state office by November 30th

If a PTA is *not* in good standing, neither the local unit nor students attending the PTA's school are eligible to receive awards and recognition given by Florida PTA (e.g., membership awards, postsecondary scholarships, etc.) or participate in Reflections.

PRINCIPAL'S ROLE

Communicate with the PTA Executive Committee regarding status of the local unit. The principal should work with the PTA Executive Committee to ensure all deadlines are met.

THE PRINCIPAL AND PTA

The principal's responsibility is to make parent involvement a school priority and create an environment that welcomes parents to the school, building a strong home-school connection. The PTA serves as the principal's partner to help achieve this objective.

The principal is a member of the Board of Directors. As such, she/he needs to attend all Board of Directors meetings to ensure that the administration and PTA are discussing plans together and that they are working to create a positive partnership.

WHAT DOES IT MEAN FOR THE PTA AND PRINCIPAL TO CREATE A POSITIVE PARTNERSHIP?

- It means that each person communicates openly and honestly.
- It means that each party understands the roles and responsibilities of the other.
- It means establishing goals and visions, working collaboratively for student achievement.
- It means respecting each other's opinions and input and not expecting automatic approval.
- It means actively pursuing parents and staff members to get involved and reach out to every child, to enable every child to reach his/her potential.
- It means building positive community relationships to support school and PTA efforts.
- It means commitment and the building of trust, working toward a common goal.
- It means working toward a win/win situation for all children: *everychild.onevoice*.

Partnerships, teamwork and cooperation are the building blocks of leadership in education. Effective partnership requires understanding the responsibilities and the roles of each participant. Parent involvement becomes a reality when there is strong support from the principal and when teachers build effective partnerships with parents to strengthen their participation in the school community. The principal, the teachers and the community are all team players, networking to make student achievement and parental involvement a reality.

The principal is the instructional leader within the building. The principal sets the tone, the climate and expected professionalism for parent leaders and staff. The principal is a member of the PTA, works with the PTA to address issues, helps to develop parent involvement programs and communicates with parents and the community in various ways such as the PTA newsletter.

The principal or his/her designee is a member of both leadership decision-making bodies of the local unit:

- Executive Committee (PTA officers and principal) and
- Board of Directors (PTA officers, committee chairs and principal)

The principal and the PTA work together toward the mutual benefit of the school. The Principal frequently encourages the school staff to become PTA members and support the work of the organization.

The teachers are another important link between the PTA, the students and the parents. A strong PTA has the support of the teachers as members of the association. Two-way meaningful communication between teachers and parents ensures that parents are full participants in all things relating to the students. (The term "teachers" also refers to the entire staff that interacts with students and parents. This includes, but is not limited to: bus drivers, clinic nurses, teaching assistants, secretarial and support staff, custodian, and food service employees.)

The community – All members of the community are partners in educating children. The local fire and police departments, community businesses, residents who do not have school-aged children and the parents all have a stake in nurturing tomorrow's leaders.

WHAT IS THE PRINCIPAL'S ROLE IN PTA?

- Be available to the community, schedule meetings open to the public at different times and invite parents to set up appointments to discuss concerns.
- Work to make parents feel welcome and comfortable in school – the first step toward parent involvement.
- Plan for and encourage parent-teacher conferences, show parents and teachers how to use conferences to build parent-teacher-student teamwork and make sure conferences times are scheduled when parents can attend.
- Be sensitive to how a family's home life may affect how parents feel toward school.
- Be active in the PTA and encourage teachers to become PTA members and to participate, too.
- Help the PTA keep its primary focus on education rather than fundraising. The principal and PTA can work together to solve problems and set goals that will benefit students.
- Help the PTA plan activities to accomplish specific goals (e.g., encourage the PTA to plan events promoting students' well-being, home-school cooperation and community betterment).
- Work with the PTA to develop a program for volunteer training, and use parent and community volunteers who can help enrich all areas of the school.
- Help parents stay informed on current issues in education; refer parents to helpful books, magazine articles, radio or TV programs; and suggest materials to include if there is a parent resource center in the school or local library or school counseling office.
- Recognize PTA volunteers' efforts and appreciate the contributions of parents.
- Encourage constructive discussions with parents that build confidence in the school's leadership and strengthen parent partnerships.

HOW DOES THIS PARTNERSHIP BEGIN?

While the principal sets the tone or climate for parent involvement, he/she can benefit greatly by working collaboratively with the PTA leadership to "walk the talk."

- First, the principal should be a PTA member, an active participant of the PTA Executive Committee and attend the Board of Directors meetings.
- Begin with open communication. The PTA president and principal should meet before the beginning of the school year to establish the "climate," "goals" and "shared vision" for the next year.
- Be a part of the assessment of the PTA programs and activities of the previous year. Help your PTA to identify strengths and weaknesses before developing a plan for the upcoming year.
- Assist the PTA in setting its goals and objectives for the upcoming year, aligning all programs and activities to support the school plan.
- Work with PTA leaders to establish the criteria for programs, events and/or fundraising activities. Help to ensure these activities support increased student achievement and align with the PTA goals and objectives as well as the school plan.
- After each fundraising event, ensure the PTA clearly communicates to the school community what the funds purchased and how the purchase supports student achievement.
- Communicate the next three projects that are not fundraisers that are designed to help parents, advocate for students or support the school's plan for student achievement.
- Work with PTA to design a plan to educate parents on critical issues and to increase parent involvement in the total school program.
- Ensure the school calendar of events is shared with the PTA and coordinate dates of the PTA programs and projects with the master calendar prior to communicating to the school community at large.
- Promote the benefits of PTA with the teachers and staff; encourage them to become members.

MAINTAINING A POSITIVE WORKING RELATIONSHIP

When educators, administrators and parents work together, they create a win-win situation for students. The PTA and principal must work collaboratively and be committed to support the education of all children. To maintain a positive working relationship, the principal and PTA should:

- Keep the primary goal of PTA on education and advocating for students rather than fundraising. The goal is to benefit **ALL** students.
- Collaboratively plan activities with PTA to accomplish specific goals.
- Develop a program that trains parents in: the policies and procedures of the school and school district, on current issues that influence the instructional program, on federal/state laws that affect the instructional program and any other topic of need.
- Meet regularly (monthly) to discuss issues and concerns, review plans for events, keep each other informed, and continually assess the year to date.
- Maintain open, honest communication and work out any misunderstandings in a direct, honest way. Keep an open mind and as Stephen Covey says, "Seek first to understand, then be understood."
- Be positive and enthusiastic about the school.
- Develop a win-win attitude and celebrate each other's accomplishments.
- Keep things seen or heard in conferences or at school confidential. Encourage all volunteers to be sensitive to the ethical responsibilities regarding students and their privacy.

PRINCIPAL'S ROLE

The principal should be familiar with a variety of available resources published by the local unit, council, Florida PTA and National PTA. The information contained is invaluable when working with staff members and community members. Principals also have the opportunity to write articles for these publications that pertain to student achievement, parent involvement and the vital role of PTA commitment in the overall success of school.

PARENT INVOLVEMENT

NATIONAL STANDARDS FOR FAMILY-SCHOOL PARTNERSHIPS

For more than 100 years, National PTA has set *the* standard for parent and family involvement. The foundation of these standards:

- Process, planning and programs – in school communities
- Address the needs of students and their families
- Developed from more than 30 years of research and a century of practice
- Endorsed by nearly 100 professional education and parent/family involvement organizations, state departments of education, colleges of teacher education, school districts and all levels of PTA (national, state, district, council, local unit)
- Enable PTA leaders to build strong parent involvement practices
- Demonstrates the research findings for parent involvement, that effective engagement is linked to academic achievement and success for every student

PRINCIPAL'S ROLE

It is imperative that the principal understands the six standards and integrates them into the operation of not only PTA business, but also school affairs. Most of the standards can be found woven within the school's strategic plan. However, when the principal makes the standards part of the school culture, the students benefit and parents become more engaged in the total school community.

LEADERSHIP DEVELOPMENT

Florida PTA, as well as county councils, offer several workshops throughout the year. The principal, his or her appointed representative, teachers and other staff members are welcome and encouraged to attend these trainings. PTA training is both a legitimate and priority expense. Every PTA unit should provide sufficient funds in their PTA budget to attend training and represent their members.

Information and guidelines are provided in handouts and through the various workshops to lead the incoming and outgoing officers in a smooth transition and also keeps the principal “in the loop” of information or changes. Educational opportunities are available from several sources, including but not limited to PTA Councils, Florida PTA and National PTA.

PTA Council: Schools of Information, council meetings, consultations, workshops and presentations upon request. Council training is the closest training to your home and school and is a great way to network with neighboring PTAs.

WHAT LEADERSHIP DEVELOPMENT OPPORTUNITIES ARE OFFERED BY FLORIDA PTA?

- **State Convention and Leadership Training:** Florida PTA encourages members to attend the annual state convention and leadership training. Delegates participate in workshops and general sessions, vote on officers for the State PTA, network and celebrate the accomplishments of PTAs from around Florida. This is the most important training offered by Florida PTA. A wide variety of workshops are offered for both new and veteran PTA leaders. We hope you will encourage your PTA’s leadership team to attend the yearly conferences.
- **Legislative Conference (during Legislative Session):** It is important for PTA leaders and members to build a yearlong working relationship with state and local legislators and to understand both the issues impacting children and how education is funded in Florida. At the State Legislative Conference, members learn to be effective advocates for children while participating in establishing the Florida PTA legislative platform.
- **Summit:** Florida PTA an event each year, usually in late fall, for issue-specific areas.

WHAT LEADERSHIP DEVELOPMENT OPPORTUNITIES ARE OFFERED BY NATIONAL PTA?

National: The National PTA Convention is held annually in late June in a different region of the country each year. Workshops, nationally known leaders and speakers, an extensive exhibit hall and delegates from every level of PTA come together to conduct the business of PTA and to celebrate This National Legislative Conference affords PTA leaders an opportunity to hone and utilize their advocacy skills at the federal level.

E-Learning: All PTA leaders and members can grow in their personal leadership skills from the comfort of home by taking advantage of the e-learning courses. Log onto the National PTA Website at www.pta.org and participate in an e-learning course about team building, conflict management, grant writing, planning and goal setting and behavior styles. Additional courses are added regularly.

PRINCIPAL’S ROLE

The principal should be aware of the training being offered and participate when possible. The principal should encourage training for PTA leaders at their school. The principal should also make recommendations to the PTA president regarding workshops that promote student achievement, advocacy, promote parent education and involvement and encourages other staff members to attend or participate.

From time to time, a principal may feel that additional training might be helpful for the unit’s leadership beyond the regular offerings listed previously. In that case, you should contact the council, district director or state office for assistance.

FINANCIAL MANAGEMENT OF THE LOCAL UNIT PTA

PTA FUNDS

PTA funds should always be used to further the PTA charitable and educational purpose. Appropriate use of funds includes student-oriented programs in priority areas such as health, safety, juvenile protection, parent/family involvement, cultural arts, environmental education and advocacy efforts on behalf of children and youth. The principal and PTA should work together to set goals that will benefit students and keep the primary focus on education rather than fundraising. Funds provided by PTA must not be used to fund school system responsibilities nor commingled with school funds or the funds of any other organization.

The PTA unit must adopt a budget at the first general meeting of the year, normally an open house. All changes to the budget must be made by the general membership at a general meeting, not simply at a budget committee meeting or the monthly Board of Directors meeting. When the newly elected Executive Committee meets, its first responsibilities will be to plan the programs and projects for the upcoming school year and then determine the budget needed to fund these programs and projects. This budget will be an outline of the estimated income and expenses. Refer to the Florida PTA *Treasurer's Guide (Dollar\$ and \$en\$e)* for a sample budget.

3-1 Rule: A Fundraising Guideline

When planning fundraising activities for the year, use the following guide--for every one fundraising activity, there should be at least three projects aimed at helping parents or children, or advocating for school improvement. This simple test helps protect your organization 501(c)(3) status and promote PTA purposes.

All PTA's are required to file IRS Form 990 regardless of the amount of gross income.

Financial guidelines exist to protect the PTA's assets – its volunteers, funds and PTA/school's good name:

- A PTA must function exclusively for the charitable, scientific, literary or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future tax code.
- A unit must have a budget that has been properly approved by the general membership before *any* funds can be raised or expensed.
- The audit report from the previous year must be presented at the first general meeting of the membership.
- A blank check is never signed.
- Checks are never made payable to cash, and bills are never paid with cash.
- The books are audited annually, upon change of treasurer or any time deemed necessary by the Executive Committee or the Board of Directors. Specifics for how to conduct a proper audit are included in the bylaws and Florida PTA handbooks.
- Check request and money received forms are always used.
- State and National portion of membership dues are submitted to the state on a monthly basis, as collected.
- A receipt is written whenever funds are received.
- Two people must count all money collected by the local unit.
- The monthly bank statement is reconciled immediately after receipt and initialed by the treasurer and president. The bank statement cannot be opened by school personnel.
- All deposits are made immediately following an event.
- PTA funds are never deposited into personal accounts or into the school's account.
- Money is never to be left overnight in the school, in the trunk of a car or in a person's home or workplace. (Make arrangements with the bank to use the night depository.)
- File a 990 with the IRS. Send a copy of the filed 990 to: 990@floridapta.org.
- Signers on the checking account cannot be related by marriage or any other relationship.
- Account signatories on file at the bank are changed at the end of the school year, or when an officer no longer holds office. Change log-in and passwords each year also.

- Purchasing bonding, Directors' and Officers', property and liability insurance is strongly recommended.
- The local unit PTA should be incorporated.
- A Treasurer's Report is given at every executive, board and general membership meeting. It includes the date, amount of receipts and disbursements according to each approved budget line item.

Guideline for Appropriate Uses of PTA Funds

- Funds raised should be for a definite predetermined and budgeted purpose and be approved by the general membership during the approval process of the PTA's yearly budget.
- Funds should be used to promote programs and further education that benefits the health, safety, parent/family involvement, cultural arts, environmental education, advocacy and welfare of children per the PTA purposes. The PTA must spend funds according to the mission and purposes of the PTA.
- Salaries are not considered appropriate PTA expenses.
- The PTA leadership is accountable to the PTA membership.
- All monies deposited in the PTA account belong to the general membership.
- All funds should be spent as allocated in the budget as passed by the general membership of the PTA.
- Excess funds raised or not spent should be carried forward to the next budget year.
- Additional expenses, differences in revenues or a change in an approved expense require the budget to be amended. The budget may be amended by a vote of the general membership at any regular meeting or a special meeting called for that purpose. Refer to Florida PTA's *Dollar\$ and \$en\$e*, for more information.

Selecting Appropriate Fundraising Activities

The following questions should be used as a guideline for selecting and planning fundraising events. Usually one well-planned and orchestrated event will raise funds needed to support the goals and objectives set by the PTA for the year.

- Does the activity adhere to the PTA mission and purposes of PTA?
- Does the activity conform to the noncommercial, nonsectarian and nonpartisan policies set forth in the PTA bylaws?
- Does the activity not use or exploit children?
- Will the activity create and promote goodwill for the PTA?
- Is the type of activity one that can serve as a positive example for children and youth?
- Will the activity provide revenue to meet the goals?
- Did the Fundraising Committee provide a budget of expenditures, as required by the PTA's bylaws? (Cost of materials, advertising for the event, etc.)
- Do state and local governments require PTA to collect and remit sales tax?
- Are special permits needed such as special licenses or health permits?
- Is the liability of the PTA and its members protected through sufficient insurance or otherwise?
- Are contracts required and, if so, is the president willing to sign the contract for vendors and/or manufacturers? If using products, does the contract cover who is responsible for spoiled or damaged goods or unclaimed goods?
- Is the PTA using volunteers or does it pay or contract with workers?
- Have procedures been established to safeguard the handling of products and the money?
- What requirements, if any, are involved in using a specific facility? Is the facility accessible to people with disabilities and are the fire and safety precautions strictly enforced?
- Are there local, state or federal laws that apply to the activity and, if so, what care has been taken to ensure no law is violated?

Financial Requests Made by the School to PTAs

- When purchasing items for the school, the funds must be spent according to an approved budget, and the school must provide to the PTA a purchase order or receipt.
- It is the fiscal responsibility of the school district/state to provide for the curriculum and infrastructure needs of the students. PTA funds should never be used to provide curriculum materials, only support or enrichment items.

CONTRACTS

The only person who may sign a contract, which binds the PTA, is the PTA president. This is true for all PTA business, such as fundraisers, book fairs, etc. Only the PTA president may sign and execute contracts, agreements, or other obligations in the name of the PTA. The principal may make recommendations to the Executive Committee regarding fundraising contracts and appropriateness with regard to school system regulations, but he/she cannot sign the contract or appoint/approve another designee to sign for PTA.

NOTE: The general membership must vote to approve all fundraising projects.

BUDGET

At the beginning of every school year, a new PTA budget is presented to the general membership for a vote. The budget covers a 12-month period and is an estimate of revenue and expenses occurring throughout the year. Only approved budgetary expenditures may be made throughout the school year. If budgetary changes are needed, they must be made in the form of amendments to the budget, presented to and voted on by the general membership.

This practice serves to reassure the membership of the PTA's good works and fiduciary responsibility.

AUDIT

At the end of the school year, PTA books are closed for audit. The purpose of the audit is to review the financial transactions for the preceding year to ascertain that proper bookkeeping methods and PTA bylaws guidelines were followed. The audit may be conducted by an outside auditor or by an Audit Committee consisting of no fewer than three members appointed by the Board of Directors. The PTA president, treasurer and any other signer on the bank account are ineligible to serve as auditors or on the audit committee. **The audit from the previous year must be presented at the first general meeting to the membership.**

To protect the PTA, an audit must be performed at least once every school year:

- When a new treasurer is elected for the new school year
- Upon a vacancy of the treasurer position in the middle of a school year
- If a treasurer is elected to serve a second term
- At any other time deemed necessary or appropriate by the PTA president, Executive Committee or Board of Directors

Once the books are closed for audit, the outgoing officers may not sign checks. The newly elected incoming officers may sign checks on an emergency basis to conduct PTA business and as approved by the budget. Copies of the books/ledgers/records and blank checks are turned over to the new officers at the end of the school year. They should change the signers at the bank when they assume their duties at the end of the school year.

PTA AND THE IRS – All PTAs MUST FILE AN IRS FORM 990

Based on the fiscal year of the PTA, a determination must be made regarding filing proper IRS forms. The fiscal year usually runs July 1-June 30. The PTA bylaws will have the specific dates for this. Forms are due on the 15th day of the fifth month after the end of the fiscal year. For most units this is November 15. Refer to the Florida PTA website, www.Floridapta.org, and *Dollar\$ and \$en\$e* for further information.

PTA FUNDS VS. PUBLIC MONIES

PTA, personal and/or school funds are never commingled. In accordance with federal banking regulations, money raised or collected for purposes other than for PTA programs or projects CANNOT be run through the PTA books. This includes charitable donations for bereavement, funds held for school clubs (such as chorus, drama or art), any money raised for another 501(c)(3), PTA membership dues or book fair, t-shirt or other money that is going to be expensed (per the approved PTA budget) to the school.

Likewise, PTA funds should never be run through the school account, or be held in the school vault. Arrangements must be made to deposit funds on a daily basis into PTA accounts. Arrangements for night deposits may be made with the local bank.

CHECKS

To safeguard the financial assets of the PTA, checks should be written only with approved check request forms and proper invoices and/or receipts. Checks can only be written for budget-approved expenditures. Checks should never be written directly to the school. The school may make a budget-approved purchase and then submit the receipt/invoice for reimbursement. Likewise, checks should not be written directly to the school in an effort to clean out surplus of PTA funds at the end of the school year. The money should be carried over and included in the next year's budget for PTA programs and projects.

COMMON AREAS OF INTEREST

COMMUNICATION

The PTA president and principal (or her/his representative) should establish a communication line from Principal to President and vice versa. This line of communication is beneficial for many reasons. It will:

- Ensure principal is aware of all requests made to the PTA
- Ensure PTA president is aware of all requests made to administration
- Redirects conversation pertaining to PTA support to the Executive Committee and board meetings where requests should normally be made

MONEY

PTA money belongs to the association and all decisions relating to PTA money must be approved by the general membership. PTA money should not be co-mingled with the money of individuals, the school or other organizations. The PTA should not allow school or other funds to "flow through" its checking account. All money deposited in the PTA checking account belongs to the PTA and must be reported as income to the IRS.

USE OF SCHOOL FACILITIES

School property is government property. The use of school property is governed by policies established by the local school board. The general rule of thumb is that the school board must provide equal access to all outside agencies or no access to any group.

PTA INVOLVEMENT DURING THE SCHOOL DAY

The presence of PTA volunteers must follow local school policy with the approval and supervision of the principal, who has the legal duty to oversee the care and protection of the students. We suggest the PTA and principal should develop a volunteer training process to ensure that PTA volunteers understand their roles, responsibilities and limitations.

PTA ACTIVITIES AND SCHOOL ACTIVITIES

It is important to understand the distinction between PTA activity and school activity, particularly in terms of liability or in order to determine whether a violation of state and/or federal law has occurred. Because PTAs are subject to lawsuits, PTA should take particular care when planning field trips, sponsoring intramurals, offering child care, etc. PTAs should determine whether the school system's liability insurance covers volunteers (and other third parties) who are on the school's premises. PTA volunteers sometimes are performing the same tasks as school employees and may be covered, and at other times are performing PTA functions and will not be covered. PTAs should carry general liability insurance to cover injuries that might occur at PTA sponsored events, as well as other types of insurance (bonding, directors and officers, property) to protect the assets of the organization.

ADVOCACY AND LEGISLATION

PTA, by definition, is an advocacy association and may support or oppose legislation that affects children. School personnel, as governmental employees, may not support or oppose ballot issues on school time. In these instances, PTA must ensure that its advocacy efforts are not attributable to school employees. The school/PTA newsletter is a common problem area. If school resources, including personnel time, are used to produce or distribute the newsletter, then care must be taken not to advocate on a ballot issue. PTAs should maintain membership lists so that members can be contacted directly by the PTA.

VOLUNTEERS

The PTA consists of parents and community members who have volunteered time, energy and expertise to be advocates for and improve the lives of children. Generally, people who have been asked to volunteer are much more likely to do so than those who haven't been asked. The majority of volunteers are willing to do so for the right reasons. PTA officers and the principal should focus on asking school community stakeholders to volunteer and to be able to explain the benefits of volunteering. PTA officers and the principal should also be able to articulate volunteer opportunities that may not require a stakeholder to be physically present in to the building.

Many parents and community members are unable to volunteer in the building, but these stakeholders are untapped resources and need to be included. **Volunteers must adhere to the school district policies on school volunteers.**

AWARENESS

Raising awareness means being sensitive to stakeholders and disseminating accurate information that dispels rumors, myths and stereotypes which can often be destructive to a school's efforts. PTAs and principals should be keenly aware of a school's diversity (language, culture, religion, education and socioeconomic background) and reach out to each group. Networking with community resources, educating the organization about the diversity within the school and examining changing family and work patterns will demonstrate a focus on improving the lives of children and educating the stakeholders at large. The school climate, the activities and goals of PTAs must ensure that the environment is inclusive and all policies and procedures support the school's strategic plan, the vision of the PTA and ultimately be strengthened through a diverse membership and participation.

SAYING THANK YOU

It is important to thank people for their hard work, participation, and commitment. Throughout the year, many PTAs provide treats, breakfasts, lunches, notes of appreciation or small gifts of appreciation to remind school staff they are invaluable. Similarly, the school should show appreciation to its PTA volunteers. The gesture need not be large. It is truly the thought that counts. A simple thank-you note or a volunteer appreciation coffee at the school reinforces volunteers' efforts so they will come back.

Saying thank you to the myriad of volunteers needed to bring programs and events together is critical and cannot be overlooked. Principals should make this area a priority to demonstrate that the partnership between PTA and Principals is critical to the overall health of the school. A simple note of thanks is a gift that counts.

PTA AND HOSPITALITY

The Hospitality chairperson is the official host of the PTA unit and, with a committee, has the responsibility of establishing a friendly, comfortable atmosphere at PTA meetings and events. The Hospitality Committee helps to create a sense of belonging that invites members to become involved in PTA activities. Each school should develop its own school Hospitality Committee to provide for events that are not sponsored or supported by the PTA. Any event for which PTA is asked to provide hospitality needs to support the missions and purposes of PTA and the goals of the local unit.

TRAINING

Training is not mandatory for PTA leaders or principals active in PTA. However, from the national level to the local school level, groups provide training to enhance volunteerism, leadership, advocacy, parent education and overall knowledge of the education system. Encourage training as an enhancement and not a forced activity, to make a volunteer's job easier and enable them to work more efficiently.

Allocate funds in the PTA budget for PTA volunteers to attend trainings and convention. Training for PTA leaders is not only an appropriate expense, but is a high priority of the PTA unit.

GENERAL INFORMATION

RESOURCES

Publications available as resources for PTAs and Principals include:

- *PTA e-newsletter(s)*
- *Our Children Magazine (e-version)*
- *Annual Resources for PTA*

Available through Florida PTA and National PTA

For Internet access, visit the National PTA (www.pta.org) and the Florida PTA (www.Floridapta.org) websites and subscribe to the newsletters.

Other resources available include the PTA Council president or Florida PTA state office at 407-855-7604.

PROGRAMS

- **Building Successful Partnerships** – This program, commonly referred to as BSP, is a multifaceted initiative that focuses on the importance of parent/family involvement in the school community and a child's academic achievement. Visit the Florida PTA website at www.Floridapta.org or the National PTA Website at www.pta.org for more information
- **Reflections** – See the www.FloridasPTA.org programs section for more information.
- **National PTA Phoebe Apperson Hearst Excellence in Education Partnership Award** – PTAs that demonstrate a commitment to parent/family involvement and excellence in education partnerships are encouraged to apply for this National PTA award. Applications and more information are available at www.Floridapta.org and www.pta.org.

