



*everychild. one voice.*

2022-2023

# Incoming Officers Guide

*“A Reference for Getting Started”*

Ohio PTA  
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## LOCAL UNIT INFORMATION

Complete the information below and use it as a reference throughout the school year. Contact the state office if you need assistance completing the information.

Local Unit ID Number:

Unit EIN Number:

Bylaws Last Date of Approval:

Region # and Region Advisor

Region Advisor's Phone Number:

Region Advisor's E-mail:

[www.ohiopta.org](http://www.ohiopta.org) (Resources tab)

Council:

Council President:

Council President's Phone Number:

Council President's E-mail:

## DATES TO REMEMBER

July 2022	Ohio PTA Resource Guides Available to Unit/Council Presidents
November 15, 2022	IRS 990 and Attorney General Filings Due
November 30, 2022	Membership Dues Deadline to be in good standing to participate in Reflections
Spring 2023	Ohio PTA Annual Convention (to be determined)

*Dates and events will be added throughout the year. Refer to the Ohio PTA website, The Ohio PTA Voice, President and Legislative E-mails, Newsletters, Facebook, and MemberHub for updated information.*

## GETTING STARTED - What do I do first?

Take a deep breath! Gather the tools of the trade listed in this guide and meet this summer with your officers to plan for the coming year. Take it one step at a time. The first step is most often the hardest. Call your council leadership, Region Advisor, or Ohio PTA if you need guidance, support, or reassurance.

- Talk with the immediate past president and officers about the PTA's status and seek their recommendations. Verify the existence of required documentation (see below). Verify that the "Calling All Presidents" form was submitted with the unit president's name, address, city, zip, phone, and e-mail information to the Ohio PTA office upon election, but no later than June 15. They should submit the information in the Officer and Chairpersons Form included in the spring mailing or available on Ohio PTA's website ([www.ohiopta.org](http://www.ohiopta.org)) in the PTA Resources – forms in the members only area.
- **Meet with the school principal to find areas of common interest and concern. Learn about the school's goals and share your unit's plans for PTA.** Establish a good working relationship right from the start by opening the lines of communication.
- Determine how planning will be conducted, identify priorities, and set goals. Decide what committees need to be in place for the coming year, e.g., Bylaws, Membership, Legislation/Advocacy, Parent Involvement, Public Relations, Hospitality, Health, Welfare, & Safety, etc. Appoint a parliamentarian if needed or desired.
- Identify leaders and consult as an executive committee to appoint committee chairpersons.
- Make opportunities available to officers and committee chairs to attend training and leadership development events offered by your council, region, and the Ohio PTA. Stress the importance of attending Leadership Training Conference in the summer, Region Conference in the fall, the Annual Convention in April, and Council leadership activities throughout the year. Check to insure that the current budget covers attending Leadership Conference for at least your newly elected officers.
- Thank the outgoing officers and explain how their continued service would be of help as you plan for the coming year. Make sure that a financial review/audit of your PTA's books will be properly conducted at the end of the fiscal year and that IRS reports are filed when due. (Don't panic if you don't understand what this means. See the Ohio PTA Legal & Financial Handbook, National PTA Money Matters Resources, and Financial Management Section of this guide for more information.) Change the signers on the PTA's bank accounts.

## FOR YOUR (REQUIRED) READING PLEASURE

The following documents are needed to run your PTA effectively. Make sure you have received them from the outgoing officers when you begin planning for the new year. If any of these important documents are missing, work with your predecessor and other members to replace or recreate them. If you need help, contact your council, Region Advisor, or the state office.

- Current PTA bylaws and standing rules
- PTA procedure book for the PTA officers & chair(s)
- Financial Review/Audit reports for at least the past year
- Treasurer's reports for at least the past year
- Last year's PTA budget
- Set of unit newsletters for at least the past year
- Latest membership roster
- List of local PTA board members, addresses, phone numbers, and e-mail addresses
- Set of minutes for last two years' board and membership meetings
- Set of correspondence from the past officers
- List of community partners, projects, contact people
- Last year's PTA reports and/or plans of work and results
- Last year's calendar of events/activities

## WHAT YOU SHOULD KNOW ABOUT PTA

To lead a PTA unit with confidence, you must first understand the PTA's purposes and policies. PTA is a national non-profit organization that has dedicated itself to advocating for the health, welfare, and safety of children, youth, and families for more than 118 years. PTA is an advocacy organization speaking for every child.

### **Purposes of the PTA**

*(From National, State, Council and Local Unit Bylaws – Article II, Section 1)*

- 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.
- To advocate for fiscal responsibility regarding public tax dollars in public education funding.

As a local PTA member, you are part of the National PTA and join over 4 million members nationwide. Each local unit is also part of the Ohio PTA. The Ohio PTA and National PTA provide units with information and resources to help members contribute to the nationwide effort to improve the health, safety, welfare, and education of every child. PTA regions and councils within Ohio further support local units to create a closer connection at the region or local level.

Member → Local PTA Unit → PTA Council → Region PTA → State PTA → National PTA

A local unit is a self-governing PTA that plans programs and activities to meet the needs of children and their specific school community.

A council is a group of three or more local PTA units organized by the Ohio PTA for the purposes of training and coordination of the efforts of local PTAs. Your PTA may or may not be part of a council; check your bylaws.

A region is a geographic division of the Ohio PTA established to ensure close contact between local units/councils, Ohio PTA, and National PTA. In Ohio there are 5 regions, each served by a Region Advisor or Ohio PTA designee.

Local PTA units must be deemed to be “in good standing” in order to fully participate in the programs and benefits offered by the association. A PTA unit is “in good standing” if it:

- Adheres to the purposes and policies of the PTA
- Remits dues (national and state portion) to the Ohio PTA office by November 30 each year
- Has a copy of current, approved bylaws on file at the Ohio PTA office
- Has an IRS Identification Number (EIN) on file with the Ohio PTA office
- Has current officers on file with the Ohio PTA office
- Has provided evidence of bonding coverage to the Ohio PTA office
- Meet other criteria as may be established by the National or Ohio PTA

If a PTA is not in good standing, neither the unit nor the students attending the PTA's school are eligible to receive awards and recognition, e.g., membership awards, Reflections program participation, etc.

By virtue of being part of National and the Ohio PTA, the IRS grants a local unit PTA non-profit (501(c)(3)) status. This requires PTAs to be non-partisan, non-sectarian, and non-commercial. In other words, PTAs cannot endorse political candidates or parties, are not religious, nor do they endorse products, services, or companies.

## **ADVOCACY and LEGISLATIVE PLATFORM**

PTA has a rich history of advocacy at the national, state, and local level. PTA defines advocacy as mobilizing individuals and units to spark changes in programs and policies benefiting children by working collaboratively with PTA and other citizens and groups and speaking on behalf of those who cannot speak for themselves.

PTAs are organized primarily at school sites, but remain independent of the school and the school system. The needs, interests, and concerns of its members determine the specific work of each local PTA. Responding to local conditions, PTAs across the country have made their voices heard at school board meetings and sessions of the state or federal legislature. PTAs have also sponsored parent education programs, provided service learning opportunities, and involved parents of at-risk children in the PTA and the schools. *The strength of the PTA lies in its membership, advocacy, and its ability to implement programs and projects.*

PTA officers can jump-start local programs for the new school year by getting to know the local school board members and legislators, and by becoming familiar with the issues affecting children and schools.

### **Influencing Ohio Legislation**

In recent years, Ohio PTA has been heavily involved in working with other statewide associations and coalitions to encourage state and federal legislators to increase funding levels for education. Ohio PTA has led the way in promoting parental involvement in schools, working closely with the Ohio Department of Education and other organizations on linking learning to parent programs.

## **GOLD KEY LEADERSHIP AWARD PROGRAM**

The Gold Key Leadership Program was developed to provide leadership training opportunities and recognition for PTA members. Participants have a three-year time period to complete either their First Step or Second Step or Third Step Gold Key Leadership Awards. Gold Key forms are available under the “Resources” tab at [ohiopta.org](http://ohiopta.org).

First Step activities are designed to introduce PTA members, officers, and chairmen to the work of the PTA as well as provide them with the opportunity to share goals and ideas to function more effectively. Second Step activities provide those holding a First Step Key with the opportunity to advance their basic leadership skills. Third Step activities prepare PTA leaders to step into more advanced leadership roles.

## NATIONAL STANDARDS FOR FAMILY-SCHOOL PARTNERSHIPS

Parent involvement increases student achievement and PTA is a leader in parent involvement. Everyone in the school community can use the National PTA's Standards for Family-School Partnerships as guidelines to direct their work.

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.
2. Communicating effectively: Families and school staff engage in regular, two-way, and meaningful communication about student learning.
3. Supporting student success: Families and school staff continually collaborate to support students' learning and healthy development both at home and in school.
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.
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.
6. Collaborating with Community: Families and school staff collaborate with community members to connect students, families, and staff to expand learning opportunities, community services, and civic participation.

The National PTA Standards help you assess parent involvement, set goals, develop action plans, and evaluate progress. By working with administrators, staff, and community members, you can move from discussion to action in developing dynamic programs and a school environment that lead to improvement in student achievement through comprehensive family-school partnerships.

Contact the state office for information about how to bring family-school partnership training to your school.

### How do I schedule a presentation?

Ohio PTA has trained presenters located in all areas of the state. If your unit decides they would like a presentation, simply call the state office, your Region Advisor, or the Vice President of Leadership and your request will be forwarded to schedule the presentation.

### What is the Phoebe Apperson Hearst Award? How does our unit apply?

A financial award is given annually and Awards of Merit are given for innovation in family engagement. This award recognizes PTAs that have effectively implemented the National Standards for Family-School Partnerships and demonstrated outstanding success in engaging families. Apply online by visiting the National PTA website ([www.pta.org](http://www.pta.org)).

**Also, go to the Center for Family Engagement, [www.pta.org/center-for-family-engagement](http://www.pta.org/center-for-family-engagement), for updates and information on helping all your families.**



## DUTIES OF YOUR PTA UNIT'S LEADERSHIP

One of the officers' primary duties is to participate in leadership training programs offered by the state, region, and council PTAs. Mark the date for the Leadership Training Conference in usually summer and attend as a team with officers and committee chairs. Be sure to ask your current president for registration information and register promptly. Plan to attend Region Conferences and local council training.

Officers should prepare for the coming year by studying the PTA and how it operates. You will find a list of responsibilities for officers in your local unit/council bylaws. We suggest you review them right away.

One of the most important aspects of being an officer is to help build an effective PTA team, one that can get things accomplished. The president leads not by dictating, but by working together with members, officers, chairpersons, principal, staff, and community leaders.

To be successful, the leadership team should:

Make every effort to ensure that your board is representative of the whole school community. Works to retain experienced board members, but also include individuals who may not have served on the board previously.

Distribute materials promptly to the board and principal. You need to keep people informed.

Meet early and regularly with the board/committee plan and set goals you can reasonably achieve for the coming year. Build consensus and buy-in to your plans.

Create a climate of support and mutual respect where people can contribute and grow, listen, and try to understand fellow PTA members' opinions. Use their suggestions. Identify and make use of members' special interests or abilities.

Share responsibility by letting others shoulder responsibility and asking everyone to train and encourage the leaders who will succeed them.

Share the mission and goals of the PTA by networking with other community leaders, groups, and agencies.

Reach out. The PTA team becomes stronger and is of greater service when it actively welcomes all groups in the community - young and old, single parents, families with diverse cultural and ethnic backgrounds, families with special-needs children, community groups, dads, and area businesses.

- Choose the time and location of PTA meetings to suit the schedules of all families.
- Invite retired citizens and newlyweds to contribute their talents and skills to the PTA. There is no age limit on concern for children's well-being. You don't have to be a parent of a PreK-12 student to be a PTA member.
- Bridge the language barrier. Find ways to reach out to people in their native language. One great place to start is the National PTA website where a wealth of materials has been translated for you.

Communicate with everyone regularly and often. And, don't forget that communication is a two-way street. Listen to what people are saying (both verbally and non-verbally - pay attention to their actions and inactions).

Delegate duties and share responsibilities with others. You should provide clear instructions and clarify your expectations. Provide adequate training and support. Follow up regularly.

## **LEADERSHIP AT MEETINGS**

**Regular PTA meetings are held to allow members to set goals, choose programs, and decide how to make their voice heard. The president who learns how to manage meetings will improve the PTA's ability to achieve its mission.**

### How to Conduct Meetings

The president chairs all meetings of the executive committee, board, and general membership. The key to conducting productive meetings is to be well prepared. Before the meeting, the president should prepare an agenda (in consultation with the secretary), contact everyone who has a report to give, such as committee chairs, officers, student members, or school staff; and make sure that materials and arrangements are complete for each item on the agenda.

Chairing a meeting requires skill in relating to people with various backgrounds and differing points of view. To work more effectively with others, you should:

- Encourage all members to enter into the discussion. Listen respectfully and ask clarifying questions.
- **Point out areas of agreement between speakers.** Help the group to see issues in terms of what is best for children and will help accomplish the goals of PTA.
- Encourage positive action. Urge members to learn the facts and decide what can be done.
- Recognize that no one can please everyone all of the time. Keep a sense of humor and friendly attitude.

### The Agenda

Just as no two PTA meetings are alike, no two agendas are alike. The president tailors the agenda to achieve the goals of each meeting. Once the agenda is set and the meeting has begun, the chair can help the meeting run smoothly by following the agenda, making sure a motion is on the floor before discussion begins, finishing one item of business before moving on to the next, and watching the clock. Always start and end on time.

The secretary takes minutes and presents the minutes from the previous meeting at every meeting. Similarly, a Treasurer's Report should be given and available for members' review at every meeting.

### Parliamentary Procedure

**PTA meetings are conducted according to parliamentary procedure. Though it can seem "fancy" or cumbersome at first, parliamentary procedure is simply a set of rules for conducting organized meetings. Following parliamentary procedure allows the PTA to accomplish its goals fairly while protecting the rights of all members. Parliamentary procedure calls for you to: 1) consider one thing at a time, 2) follow the rule of the majority, 3) ensure justice and courtesy for all and partiality for none, and 4) reserve the right of the minority to be heard.**

The president keeps a copy of Robert's Rules of Order Newly Revised (11<sup>th</sup> Edition) handy at all meetings. Asking for help is not only allowed, it is expected and encouraged. With practice, parliamentary procedure helps PTA members make tough decisions together. A parliamentarian can be appointed, if desired.

### Eight Steps to a Motion

**Only current PTA members are legally qualified to make motions, discuss action items, and vote.**

- |                             |  |
|-----------------------------|--|
| 1. Obtain the floor.        | Member rises and addresses the chair. "Madam/Mister President."  |
| 2. Assign the floor.        | The chair recognizes the member by nodding or stating their name.  |
| 3. Make the motion.         | "I move that..."   |
| 4. The motion is seconded.  | "I second the motion." If there is no second, the chair may ask for one. (If no second is given, the chair says, "Motion fails for lack of a second.") |
| 5. Chair states the motion. | "It has been moved and seconded that..."   |
| 6. Debate or discussion.    | "Is there any discussion?"   |
| 7. Vote.                    | "All in favor say 'aye'." "All those opposed say 'nay'."   |
| 8. Chair announces result.  | "The 'ayes' have it and the motion is carried, and we will..." or "The 'nays' have it and the motion is lost."   |



## Sample Agenda

Prior to each meeting, prepare an agenda and follow it. Use this guide to help you.  
Items in *italics* are script for the president.

Call to order - 7:00 p.m. The president stands, raps the gavel once, and calls the meeting to order: "*The meeting will now come to order.*"

Opening ceremonies (optional) The Pledge of Allegiance, flag ceremony, poem, song, or inspirational message may be included.

Reading and approval of minutes The secretary stands, addresses the president, and reads the minutes, unless they have been posted, distributed, or audited by an appointed committee. "*The secretary will read the minutes of the previous meeting.*" "*Are there any corrections?*" "*The minutes stand approved as read,*" or "*The minutes stand approved as corrected.*"

Report of the treasurer No motion is needed for adoption unless it is the report of the completed audit. "*We will have the treasurer's report.*" "*Are there any questions?*" "*The report will be filed.*"

Letters or communications Communications are read by the secretary and are acted on as they are read if action is required. "*Are there any communications?*"

Report of board A summary report (not the minutes) is read for the information of the members. Recommendations should be voted upon one at a time, the secretary moving the adoption of each one. "*We will hear the report of the executive committee by the secretary.*" "*You have heard the recommendation. Is there discussion?*" Follow the steps of a motion.

Reports of standing committees Before the meeting, the president consults with chairs and officers to find out which committees have reports to give. At the meeting, the president calls for the committee's report (not chairman's report). If the committee has made a recommendation, the person making the report moves its adoption. (No second is required since the motion is made on behalf of the committee.) The chair calls for discussion and/or follows steps of a motion. "*We will hear the report of the \_\_\_\_\_ committee given by \_\_\_\_\_ chair (or other title).*" "*Are there any questions regarding the report? If not, the report will be filed.*"

Reports of special committees These can be progress or final reports. Upon completion of its specified duties, the committee ceases to exist. Reports are handled in the same manner as those of standing committees.

Additional reports These can be reports from staff, students, principal, senior citizen, or other volunteer.

Unfinished business Minutes of the previous meeting will indicate any unfinished business. Note that unfinished business is not called "old" business.

New business The chair or members may bring new business before the association. A motion is necessary before discussion and vote.

Program (a program is not required at every meeting) The president introduces the program chair, who presents the program. The meeting is not "turned over" to the program chair, nor does the program chair "turn the meeting back" to the president. "*The program will be presented by \_\_\_\_\_, program chair.*" "*Mister/Madam President, this concludes the program.*"

Announcements The date of the next meeting and important activities should be announced. If there is a social time following the meeting, this should be announced. "*Are there any announcements?*"

Adjournment—8:30 p.m. No motion is necessary to adjourn. Rap the gavel once. "*Is there any further business to come before the meeting?*" "*Seeing none, the meeting is adjourned.*"

## FREQUENTLY ASKED QUESTIONS

### What is the Mission of PTA?

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

PTA is a strong advocate for public education, a relevant resource for parents, and a powerful voice for children. The children are PTA's focus and we speak for every child. Our mission is threefold:

- To support and speak on behalf of children in the schools, in the community, and before governmental bodies and organizations that make decisions affecting children (Child Advocacy);
- To assist parents in developing the skills they need to raise and protect their children (Parent Education); and
- **To encourage parent and public involvement in the public schools of the nation (Support of Public Schools).**

The Mission Statement and other resources are available on the National PTA website: [www.pta.org](http://www.pta.org).

### What is the PTA logo and tagline?

In order to create a stronger unity among constituent PTA units nationwide, a few years ago National PTA adopted the tagline "every child.one voice." This tagline should be used by all PTAs as frequently as possible on all materials such as newsletters, flyers, programs, and correspondence. Refer to the National PTA website for instructions on how to customize the logo for your local PTA. Contact the state office if you have difficulty customizing it for your unit. Your PTA may opt to use an additional membership theme of your own in addition to the logo and tagline; that's up to you.

### Why do we have a Region Advisor?

The Region Advisors give each local unit and council a personal contact within the geographic area for individual guidance. Every PTA council and every local unit is assigned a specific Region Advisor. These advisors receive training from the Ohio PTA, serve on its Board of Directors, and provide information and guidance and support of a *non-interfering* nature.

### What are bylaws?

The bylaws are your PTA's most important document containing the specific rules for governing the organization. They are adopted and amended by a vote of your unit's members at a general meeting. If you can't find a copy of your unit's bylaws, contact the Ohio PTA office. You need to have one handy.

### What's in the bylaws?

Bylaws contain the most important things you need to know: the name of the association; purpose of the organization; basic policies; qualifications for membership; procedures for officers, board, meetings, committees, and running the PTA. If you cannot find an answer in your bylaws, you should refer to the latest version of Robert's Rules of Order Newly Revised.

### How are changes made in the bylaws?

To consider changes to the bylaws, a small committee should be appointed to study the proposed changes and to make recommendations to the board for their preliminary approval. Then, as listed in the unit bylaws, previous notice of the proposed changes must be given to all members. A bylaws change requires a two-thirds vote of the members present at the general meeting, a quorum must be present. The Guidelines for Revising Bylaws is on the Ohio PTA website.

### Who should have copies of the bylaws?

The entire Board should have a copy of your current bylaws. Upon request, copies should be made available to all members.

**What is a quorum and how do I know what our unit's quorum is?**

The quorum for your unit is found in your bylaws and is the minimum number of members who must be present to conduct business at a PTA or Board meeting. If a quorum is not met at a meeting, then business cannot be conducted.

**What is a Parliamentarian and what does she/he do?**

The Parliamentarian is an individual whose primary duty is to advise the presiding officer on questions of parliamentary procedure. The president should appoint a parliamentarian. It is recommended that the president select someone knowledgeable about the association and familiar with rules of order. The parliamentarian should sit near the presiding officer for convenient consultation. The presiding officer may call on the parliamentarian at any time for advice. The parliamentarian does not speak unless given permission by the presiding officer. A member who serves as a parliamentarian does not make motions, debate, or vote except by ballot.

**What is a procedure book?**

A procedure book is a set of materials reflecting the work of a particular office or committee. The book is compiled by each officer and committee chair for their own use during their terms and passed on to their successors. Procedure books contain records of events, programs, and projects, and include rosters, bylaws, budgets, details of arrangements, evaluations of results, and lists of available resources. They are a good way for each officer and committee chair to build upon the success of his or her predecessor and to pass along information of value to other chairpersons.

**What is a plan of work?**

The plan of work lists the goals of your PTA and the expected means by which those goals will be reached. They include a calendar of activities, budget, and membership plan. The plan of work guides the unit's activities for any given fiscal year. Committee chairs also prepare a plan of work for their committees, which must be approved by the Executive Committee/Board.

**How is a plan of work put together?**

In the spring, over the summer, or as school begins, survey members as to their perceptions of their children's and the school's most urgent needs, and how the PTA can help them best meet those needs. Once identified, these needs should be grouped and prioritized. The highest priorities should guide the PTA in setting goals for the year. Your goals will drive your budget, projects, programs, meetings, and other activities, and will determine your calendar of activities. To make your plans a reality, estimate how much money your PTA will need to reach its goals. Working with these plans, identify sources of funds and create a budget. Don't worry. There's more information on budgets in the Financial Management Section of this guide and National PTA's Money Matters Quick-Reference Guide.

**How do we know which officers our unit should have? What are their responsibilities?**

Check your bylaws. Certain elected officers are essential: president, vice president, secretary, and treasurer. Your bylaws specify what their responsibilities are. You can refer to the Ohio PTA Sample Job Descriptions on the Ohio PTA website and the National PTA website for more guidance on what the expectations are of each officer.

**What is the officers' term of office?**

Check your bylaws for the length of the term and during which month that you need to conduct elections. The term is usually one or two years. Officers usually assume their office at the beginning of the fiscal year. In other words, they usually begin their term on July 1.

**No one has contacted me yet. What do I do?**

The president for the upcoming school year should call the new officers to welcome them to the team and set a time to get together. If you haven't heard from the president shortly after the election, call her/him and offer to help.

### **What is the difference between the executive committee and the board?**

Please refer to your bylaws for these descriptions but typically:

- **The executive committee is composed of the elected officers of the PTA, the principal, or another administrator identified to represent the principal (refer to your bylaws).**
- The board is composed of the elected officers, principal, and chairs of the unit's standing committees, and sometimes teacher or student representatives (refer to your bylaws).

### **What types of meetings should our PTA have and how often should they each meet?**

There are three types of meetings: executive committee, board, and general/unit PTA meetings. Your bylaws will specify the frequency of general/unit PTA meetings, whereas the president and executive committee will usually set the board meeting schedule per the schedule outlined in the bylaws or standing rules.

### **Who schedules meetings for the local PTA? For the Executive Committee? Board?**

The president! However, consult with the principal, officers, and board to identify mutually convenient dates and times for meetings. Check unit bylaws for any specifics regarding meeting schedules.

### **How often should we meet?**

The PTA's board or executive committee may meet as often as once a month. On the other hand, the entire PTA membership may only meet a few times a year, to elect officers or adopt the budget. Consult your bylaws to find out if there is a specified schedule. If not, determine what works best for your PTA. Meetings can be an efficient way to get the word out about what's going on in your unit and what issues are facing your school community. Meetings also provide opportunities for advocacy training, parent education, and family fun.

### **What is the difference between standing committees and special committees?**

Standing committees are permanent year-long committees created to perform continuing functions and may be listed in your bylaws. Special committees are appointed or elected as the need arises to perform a specific task (i.e., nominating committee). Special committees disband once their charge is finished.

### **What committees should our PTA have?**

Standing committees necessary to carry out the work of PTA may include, but are not limited to bylaws, membership, parent involvement, publicity/communications, budget and finance, legislation/advocacy, newsletter, safety, health, and *Reflections*. Other committees are determined by the needs and plans of the local unit. The names of committees may vary slightly from unit to unit. Chairpersons of these and other committees are appointed by the president in consultation with the other officers. Refer to your unit bylaws for other committee ideas.

### **How do I get ideas for programs and projects?**

One of the advantages of PTA is the many "idea" resources that are available to your unit. Check out the National PTA ([www.pta.org](http://www.pta.org)) and Ohio PTA ([www.ohiopta.org](http://www.ohiopta.org)) websites. Read past editions of National PTA's *Our Children* magazine online on the National PTA website. Call your council and network with PTAs in your area. Attend Ohio PTA Convention and Leadership Training Conference. The *great thing about PTA is you don't have to "reinvent the wheel."*

### **What are the keys to a successful year-long membership campaign?**

An enthusiastic, organized membership committee with a comprehensive plan for an ongoing membership drive that clearly communicates the value of someone's investment in PTA membership is the critical factor. Membership is not about the "stuff"; it's about making a difference in the lives of all children. Clearly, your membership committee chair is one of the most important people on your board, and one of the first positions you should fill.

### **Should our unit maintain a list of members?**

Absolutely! By knowing who your members are, you can better meet their needs. Member List Forms can be found under Membership on the Ohio PTA website, [www.ohiopta.org](http://www.ohiopta.org).

**How much are our local unit membership dues? How can we change the amount of our unit's dues?**

Your unit's dues are specified in your bylaws and may be amended by a vote of the general membership, following proper bylaws amendment procedures. The amount should include a reasonable sum for the local unit, plus \$4.75 for national and state dues portion (\$2.25 and \$2.50 respectively). Total dues should be affordable to all prospective members of the community.

**Who can attend the Ohio PTA Annual Convention in the spring of every year?**

Any member is welcome to register. Outgoing and incoming officers, as well as school administrators and teachers, are encouraged to be part of this annual meeting by attending the general sessions, workshops, and celebratory events throughout the weekend. Registration forms are mailed to presidents and posted on the website in January.

**What is *Reflections*?** *Reflections* is an arts recognition program of the National PTA that begins at the local unit level and progresses through PTA councils, regions, and Ohio PTA onto National PTA. *Reflections* provide children in preschool through grade 12 with an opportunity to express themselves in six areas: visual arts, musical composition, photography, literature, dance/choreography, and film/video. The *Reflections* theme is suggested by students in an annual theme search and changes each year.

**When should the transition of (current to the upcoming school year) officers begin?**

Ideally, immediately after the new officers are elected. It may be necessary to schedule one or more meetings between the outgoing and incoming officers to turn over procedure handbooks, manuals, and records, and discuss what worked and didn't work. The outgoing team should share ideas for the future. Committee chairs should do the same. Check your bylaws to determine exactly when each officer assumes their duties.

**What should we do if the outgoing officers aren't cooperating or turning over the books?**

It is unfortunate that occasionally outgoing officers may not be completely cooperative in the transfer of leadership. Request a meeting with the outgoing leaders. Work with the principal to see if he or she can assist, and contact your council president or Region Advisor for support. Be resourceful and quickly try to locate copies of as many of the records and resources as you can. The important thing is to start - set your goals, make plans, and prepare for the new school year!

## **FINANCIAL MANAGEMENT & FUNDRAISING**

PTAs are *private, not-for-profit organizations separate and apart from schools, school districts, or school systems*. The PTA plays many roles in most communities. While the official mission of the PTA bears no mention of fundraising, increasingly PTAs are engaged in fundraising activities. Understanding how these activities should be viewed in relation to PTA's non-profit (501(c)(3)) status with the IRS is critical.

### **Understanding the PTA Focus**

The trend in school funding causes a major challenge for PTAs. Because schools find it necessary to be creative in order to fill budget gaps or, in many cases, cut programs, PTAs have, by default, become fundraising agents for schools. While many PTAs work hard every year developing activities and programs to supplement classroom activities and throughout their communities that help children and families, their role as fundraisers can threaten to overshadow all other good works. While appropriate fundraising is a legitimate activity for PTAs, it should never be a primary focus. Fundraising is a short-term solution for a few children. Advocacy leads to long-term solutions for many children.

The challenge for PTA members is to work with fellow members, school administrators, and teachers to find ways to improve school funding. Those efforts will yield results far more profound and lasting than any piecemeal fundraising effort.

### **The 3-to-1 Rule**

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.

### **Your PTA Budget**

#### **Why does our PTA have to register with the Attorney General's office?**

Previously, PTAs have been exempt from registering with the Attorney General's (AG) Office under the Ohio Charitable Trust Act. But changes in the AG's office now require all organizations and charities that solicit in the State of Ohio, to register. The Ohio PTA has been working with the AG's Office for quite some time on this change. All PTAs must file with the AG's Office by November 15.

#### **Where do I find the budget and financial records?**

The president and incoming treasurer should obtain the budget and financial records from the outgoing treasurer. Review those records with your officers and make note of the things that must be done to start the new school year.

#### **What is a budget?**

A budget is an outline of estimated income and expenses for a twelve-month period based upon the unit's goals or plans of work for that period. It does not end at the end of the school year, nor upon the election of new officers.

#### **Who prepares the budget?**

A budget committee is appointed and it prepares the budget. It is composed of the treasurer (usually serves as chair), the president (past and present, if possible), committee chairs responsible for sources of funds or revenue, and other interested board members (especially those with experience in financial matters). The principal should serve in an advisory role and cannot determine what is and is not in a PTA budget. Check your bylaws for specific make-up.

#### **How and when is the budget adopted?**

A new budget is adopted annually at the first general meeting of the school year. The treasurer (usually serves as the budget committee chair) presents the budget to the executive committee and board for consideration. It must be presented to the PTA membership for approval at the first meeting of the year. (*"The Board recommends the adoption of the 2019-2020 Budget."*)\* Any expenditure not provided for in the adopted budget

must be submitted to the voting body before money is spent. A majority vote of the members present is required for adoption.

### **How are changes made in the budget?**

Since the budget is only an estimate of the planned expenditures for the year, it may be necessary to amend it during the year. Amendments require a vote of the members at any regular meeting or at a special meeting called for that purpose. (*The board recommends the following amendment to the 2019-2020 Budget . . .*)\* To amend something previously adopted requires prior notice and a majority vote, or a two-thirds vote without prior notice.

### **Must Do's of PTA Financial Management**

- Always operate under a budget approved by the general membership.
- General membership must approve budget amendments.
- Never sign a blank check or a check payable to cash.
- All expenditures must have two authorizations.
- Maintain receipts for all purchases.
- Treasurer should prepare and present reports monthly and all funds should be kept separately by activity.
- Audit the books at least annually, and upon the change of treasurer.
- Use check request vouchers and money received (receipts) forms for every transaction.
- Submit the state and national portion of membership dues to Ohio PTA on a monthly basis.
- Pay bills promptly upon submission of receipts.
- Never pay bills with cash.
- Always give a receipt when receiving cash.
- The Treasurer is responsible for PTA funds. The President may handle money and is the primary check signer in the absence of the Treasurer.
- Always have at least two (2) people count money and create a signed receipt of the sum and date deposited.
- Immediately deposit funds received into the PTA's account, never into anyone's personal account or the school's account AND
- Never leave money in the school, trunk of your car, or home overnight. Use the bank's night depository – however, don't go to the bank at night alone.
- Reconcile the monthly bank statement upon receipt. Someone who is not a signer on the account should do this. The President, Treasurer, and Reconciler should discuss any discrepancies.
- PTAs whose gross receipts (*all of the funds that flow through the accounts*) are less than \$50,000 must file the 990N E-Postcard. PTAs whose gross receipts are in excess of \$50,000 must file a 990 or 990EZ return. If the unit is required to submit a completed 990 or 990EZ, it must submit a Schedule A as well. PTAs with gross receipts below \$100,000 and year-end assets below \$250,000 may file Form 990EZ instead of Form 990. *These forms are due November 15.*
- Purchase insurance (bonding, liability, property, and officers' insurance) for your PTA unit. If you don't follow proper financial procedures, your insurance can be nullified.
- Send Local Unit/Council financial review/audit report to the state office by November 30.
- Register with the Ohio Attorney General's Office (due by November 15)

### **Your PTA Financial Review/Audit**

#### **What is a financial review/audit, and how often does one have to be done?**

An audit is a financial review of the PTA's books. It must be conducted annually at the end of the officers' term of office, and whenever the treasurer or other authorized signers on the account leaves office. (Refer to your bylaws)

#### **Whose responsibility is it to see that a financial review/audit is conducted?**

The outgoing treasurer (as reminded, if necessary, by the outgoing president) should make arrangements for an audit to be done as soon as, and as expeditiously as, possible after they leave office. The incoming

president should coordinate with the outgoing treasurer and president to insure this happens as soon as school ends or as stated in the bylaws.

### **Who can perform the financial review/audit of the books?**

Your unit does not have to hire a CPA and generally speaking should not have to pay for an audit. An individual or committee of no fewer than three people can perform the audit (refer to your bylaws). The key is to have a review of the books conducted by someone who is familiar with proper PTA financial management. The auditor cannot be one of the signers on the bank accounts, or related to one of the signers. Contact your council, Region Advisor, or the state office for further guidance.

### **What do we do with the financial review/audit report when it is completed?**

The treasurer and/or the audit committee presents the financial review/audit report at the next executive committee, board, and general/unit meetings, after which it becomes part of the minutes, the official records of the association. (*The board recommends the adoption of the 2019 Financial Review/Audit Report.*)\*

\*Items in *italics* are a script for the president.

## **FREQUENTLY ASKED QUESTIONS ABOUT FINANCIAL MANAGEMENT**

### **When should we change the signers on the PTA bank accounts?**

Go to the bank with an outgoing signer as soon as school ends and whenever one of your account signers is no longer serving as one of your officers. Bring a signed copy of the minutes from the election meeting with you.

### **What is a fiscal year?**

The fiscal year is the twelve-month period used for reporting to the IRS. Refer to the Ohio PTA Legal and Financial Handbook for IRS filing information.

Fiscal Year - Budget Year - School Year - Calendar Year - What's the difference?

It's easy to get confused with all of these different "year" ends.

- Fiscal Year is determined by your bylaws for IRS reporting purposes. It begins on the first day of July and ends on the last day of June covering a twelve-month period.
- School Year runs from the first day of school through the last day of school in the spring/summer. New officers usually begin their term officially at the end of the last day of school in the spring/summer or at the beginning of the fiscal year. Obviously, this is different if you are a year 'round school. Refer to your bylaws for variations.
- Budget Year is determined by when the annual budget is approved, and is in force for twelve months from that date. Budgets should be approved at the first general meeting of the PTA when school begins.
- Calendar Year is January through December.

### **Does the fiscal year have to be the same as the budget year or the officers' term of office year?**

No. Many times the various "year ends" don't coincide and have very little to do with each other.

How much money do we need to run our PTA?

Start by identifying what programs and projects in your plans of work need to be funded. Don't raise money first and then decide how to spend it. Do plan activities and create a budget and then decide how to raise the necessary funds. A PTA should raise the amount of money needed to meet its proposed budget. PTA is an educational organization, not a fund-raising organization. Choose wisely the fund-raising activities that best meet your PTA's needs.

### **Is it ever okay for PTAs to pay salaries of school personnel?**

Absolutely not! This is a school system responsibility under all circumstances.



**What do we do with unspent funds when school ends? Should we turn them over to the principal?**

All funds can only be spent as approved in the budget. If they are not spent at the end of the school year, then they should be carried over to the following year's budget. The officers cannot arbitrarily decide how to spend or use up funds at the end of the school year, but an excess funds committee may be formed to decide how the funds should best be utilized. Also, you should never just turn PTA funds over to the school without receipts.

**Is there a limit on the amount of funds that can be carried over from year to year?**

No. There is no limitation on amounts carried over from year to year; however, it is recommended that you limit fundraising to levels required for budgeted expenses to avoid substantial carry-over amounts.

**What does the PTA do for money during the summer?**

The budget in place at that time will dictate what is approved and what can be paid. If expenses fall under an approved line item, they should be paid or reimbursed. If they are not covered in the budget, then they cannot be paid or reimbursed. If your bylaws state that the new officers' term of office begins at the end of the school year, then the new officers' are responsible for making such decisions during the summer based on the budget in place.

**Can the outgoing officers commit how funds will be spent in the next budget year?**

No. A new budget is approved every twelve months based on the recommendations of the budget committee. Future boards are not obligated to use funds as designated by the previous administration.

**Can the principal tell the PTA how to spend the PTA's funds or what fundraisers to do?**

No. Only the PTA decides how PTA funds will be raised and spent, but the PTA should work in partnership with the principal to determine the types and amount of fundraising necessary to provide the programs planned for students.

**With the reduction in the state's funding for education and local school system budget challenges, shouldn't PTA offer to fill the gaps...by buying books, desks, equipment, and even paying salaries?**

More now than ever PTAs need to advocate to secure adequate funding for education and for all children. PTA is not there to buy the basics or to create inequities from one school to another, but to provide programs and opportunities for children.

**Is attending training and convention a "legitimate" PTA expense?**

ABSOLUTELY YES! Attending training is an appropriate PTA budget expense. Verify that your budget allocates sufficient funds for members to attend these important events (e.g., National or State Convention, Leadership Training Conference, Legislative Conference, and Region Conference) during the year. Have attendees submit a brief oral or written report from the activity to help create accountability.

**How many fundraisers are allowed annually?**

PTAs should use the 3-to-1 Rule: for every fundraising activity, there should be at least three non-fundraising projects. Refer to the *Ohio PTA Your PTA and Fundraising Handbook* found on the Ohio PTA website ([www.ohiopta.org](http://www.ohiopta.org)) for additional details.

**Does our PTA need insurance, and if so, what kind?**

YES. Ask yourself and your unit's volunteers, "Are we willing to volunteer without these protections?" Every PTA should have at least bonding and liability insurance, but may wish to have additional insurance:

- Fidelity bonding insurance covers individuals handling funds and PTA financial assets.
- General liability coverage protects PTA members in the event they are held legally liable for bodily injury or property damage resulting from a covered event. For example, if someone gets hurt at your fall festival and sues.
- Directors and Officers (D&O) insurance provides protection if an officer/director is sued for failure, or alleged failure, to live up to their responsibilities and duties assumed in their PTA position.

- Property insurance covers fixed assets, inventory, and other property owned by a PTA, such as a storage unit, its contents, fund-raiser orders pending delivery, etc.

**Where can I get more information about PTA financial management and proper procedures?**

Refer to the Treasurer's Section of the *Ohio PTA Legal and Financial Management Handbook*. When you have a question, never hesitate to contact your Council Treasurer, Region Advisor, the Ohio PTA Secretary-Treasurer, or the state office. Proper management of your PTA's financial assets and good name is among your unit's highest priorities and is critical to the success of your unit's work for children.