

# ABC Elementary School PTA

## STANDING RULES

### **GENERAL INFORMATION:**

The following are officer positions and standing committee descriptions of the ABC Elementary School PTA (which is fictitious). Each committee chairperson may appoint a committee to assist them.

Any committee chair position may be shared by two people. No officer position may be shared by two people. Each officer and standing committee chairperson term begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

All officers and committee chairs recruit, train and coordinate volunteers to help them meet their goals. All officers and committee chairs report regularly to the ABC PTA Board about their activities and keep the PTA President informed of all activities on an on-going basis. Each committee chair and officer must present a plan of work prior to any activities for approval by the President. No plan shall be implemented without approval.

Upon the expiration of the term of office or in case of resignation, each officer shall turn over to the President, without delay, all records, books, and other materials or assets pertaining to the office, and shall return to the Treasurer, without delay, all funds pertaining to the office.

Any PTA unit officer (elected) or committee chair (selected) may attend full meetings of the Wake County PTA Council (3-4 times per year) or the NC PTA Convention (April). All PTA officers and committee chairs are eligible to subscribe to the PTA Council's electronic Forum, an email communication system, to receive up-to-date information on Wake PTA events and issues.

Attending leadership training opportunities, such as those offered throughout the year by PTA Council and summer leadership training held by NC PTA, are recommended for all active PTA leaders.

These standing rules may be amended by majority vote at any meeting of the association.

### **The order of business shall be as follows:**

1. Call meeting to order – welcome and thanks
2. Minutes of previous meeting (read or distribute copies); motion to accept into record
3. Treasurer's Report; file pending audit
4. Main Agenda items and Officer Reports
5. Standing Committee Reports
6. Administrative Reports (Teacher Representative and Principal)
7. Unfinished (or previously tabled) Business
8. New Business
9. Announcements
10. Adjourn Meeting

## OFFICERS

### PTA PRESIDENT:

1. Provides leadership for promoting the National PTA mission and objectives (see Exhibit A).
2. Presides at all meetings of the association, executive board, and executive committee.
3. Performs duties as may be prescribed in the ABC Elementary PTA Bylaws (see Exhibit B) and Standing Rules, or as assigned by the association.
4. Insures that the ABC Elementary PTA is a unit in good standing with the NC PTA, National PTA and PTA Council as outlined in Article IV, Section 1 of the ABC PTA Bylaws.
5. Insures that all officers and committee chairs adhere to the ABC Elementary PTA Bylaws, Standing Rules, Fundraising Policy (see Exhibit C) and Money Management Policy (see Exhibit D); and conducts their position in a manner consistent with the National PTA goals and objectives as well as the PTA unit goals.
6. Coordinates the officers, committees, and all activities for ABC PTA, in conjunction with the administration and teachers of ABC Elementary School.
7. Meets with school principal on a monthly basis, starting with the beginning of term.
8. Attends all PTA events and activities.
9. Conducts presentations on behalf of the ABC PTA for: Welcome Back Teacher Luncheon in August, Kindergarten Orientation in August, Open House in September, Volunteer Appreciation Reception in April, and Kindergarten Open House in May
10. Submits monthly "President's Message" to Newsletter Editor for the *Bulldog Bulletin*. Works with Newsletter Editor to insure the PTA newsletter contains important events and issues.
11. Submits "PTA President's Letter" to school administration for the ABC School Handbook and to the Student Directory Chairperson.
12. Approves all correspondence, in conjunction with the principal, that is to go to parents or teachers.
13. Approves all Check Requests and Mini-Grant Applications.
14. Assists officers and committee chairs to understand their duties and oversees their work.
15. The President shall be an ex-officio member of all committees except the Nominating Committee (see Nominating Committee Guidelines, Exhibit E).
16. Attends Wake County PTA Council General Meetings.
17. Attends leadership training programs of PTA Council, NC PTA, and other school system and community groups as needed.
18. The President may attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the ABC PTA.
19. Encourages other officers and chairs to attend pertinent meetings/trainings and to join the Wake County PTA Council Forum (list serve) to stay informed.
20. Keeps informed with Council, State, and National PTA via their newsletters, list serves, and web sites.
21. Informs officers, chairs and parents about important events and issues.
22. Develops/maintains Newcomers Booklet.
23. Develops, in conjunction with the principal, the PTA Calendar of Events.
24. Maintains PTA permanent files in a safe, locked area. Insures that the ABC PTA complies with the Records Retention Policy (see Exhibit F).
25. Signs all contracts and agreements for ABC Elementary PTA.
26. Serves as spokesperson for the ABC PTA.
27. Insures that the association's 501(c)(3) status is protected.
28. Forwards names of new officers to the state association and PTA Council.
29. Orients president-elect to the president position and forwards **all** records and unit information in an organized fashion at completion of term along with Year-End Officer Report (Exhibit I).
30. The president-elect will fill the positions of standing committee chairpersons for the coming school year.

The President, as the presiding officer, maintains a fair and impartial position at all times and encourages members to participate. The President may vote when voting is by ballot. In other cases, may cast a vote to create or break a tie if the result is in the best interest of the association.

## **TREASURER:**

1. Shall have custody of all funds of the association.
2. Keeps an accurate and detailed account, in the treasurer's permanent book, of all monies received and paid out.
3. Makes disbursements as authorized by the President, executive board, or unit membership in accordance with the budget adopted by the association.
4. Presents a financial statement at every PTA Business Meeting and General Membership Meeting, and at other times when requested by the executive board, and shall make a full report at the meeting at which new officers officially assume their duties.
5. Responsible for the maintenance of such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts, and disbursements of the ABC PTA, including specifically, the number of its members, the dues collected from its members, and the amounts of dues remitted to the North Carolina PTA in accordance with Article IV, Section 14, of the ABC PTA Bylaws.
6. Takes custody of funds collected as State and National dues and shall be responsible for remitting such dues to the North Carolina PTA in accordance with Article V, Sections 4-8, of the ABC PTA Bylaws.
7. Completes and files IRS 990 tax returns in a timely fashion and submits sales tax refund requests to the N.C. Department of Revenue.
8. Provides Certificate of Resale/Merchant's License form to Committee Chairs as necessary.
9. Prepares all treasurer's records for audit (See Audit Preparation Guidelines, Exhibit H-1, and Procedures for Audit, Exhibit H-2).
10. Insures that the accounts and financial records of the ABC PTA are examined at least annually, or upon change of officers, by an auditor or an auditing committee of three members who, satisfied that the treasurer's annual report is correct, shall sign a statement of that fact at the end of the report. (See Audit Report Form, Exhibit H-3, and Audit Checklist, Exhibit H-4). The auditor/auditing committee shall be appointed by the Executive Board at the May business meeting.
11. Reconciles bank statements each month with the PTA checkbook.
12. Prepares budget worksheet of past years (2-3 years) budget information for Executive Committee budget planning meeting held in July or August.
13. Prepares proposed budget for general membership vote at first PTA Business Meeting in August.
14. Obtains signature cards from bank in July and obtains signatures from President, First Vice President (or President-Elect), and Treasurer and returns to bank.
15. Insures that all checks have two (2) authorized signatures and that Check Requests are approved by the President or First Vice President (or President-Elect) prior to submitting payment. Having blank checks signed is **strictly prohibited**.
16. Insures that association liability insurance is paid by the end of September.
17. Insures that Check Request and invoice or appropriate receipt(s) are submitted prior to writing any disbursement check.
18. Insures that all disbursements are included in the approved PTA Budget and discusses any problems with the PTA President.
19. Follows Money Management Policy (Exhibit D) for all funds received.
20. Attends monthly PTA Business Meetings, Board Meetings, Executive Committee Meetings and General Membership Meetings.
21. Forwards all records and PTA unit information pertinent to the Treasurer position, along with a completed Year-End Officers Report (Exhibit I), to the PTA President at the end of term.
22. Keeps the PTA President informed of all activities on an on-going basis.
23. Attends yearly PTA Council New Officer Training, NC PTA Trainings and other meetings or training sessions necessary.

## **RECORDING SECRETARY:**

1. Records the minutes of all meetings of the ABC Elementary PTA and of the Executive Board and Committee, including names of members present at those meetings.

2. Presents the minutes for approval at the next meeting.
3. Posts a copy of the current business meeting minutes each month on the PTA Bulletin Board.
4. Submits PTA business meeting minutes via email to the Technology Chair for posting to the ABC website.
5. Maintains a membership list of the association in permanent record for the year. The list will be provided and updated by the Membership Chairperson.
6. Keeps a current copy of bylaws, Robert's Rules of Order, standing rules and budget in binder with meeting minutes and has available for reference purposes as needed at all association meetings.
7. Notifies parents, teachers and staff of upcoming PTA business and general membership meetings.
8. Notifies executive board and executive committee of upcoming meetings.
9. Performs such other duties as may be delegated.
10. Forwards all records and PTA unit information pertinent to the Recording Secretary position, along with the Year-End Officer Report (Exhibit I), to the PTA President at the end of term.
11. Keeps the PTA President informed of activities on an on-going basis.

**FIRST VICE PRESIDENT:** (This could also be a President-Elect position)

1. Acts as an aide to the PTA President and shall perform the duties of the President in the absence or inability of that officer to perform duties as described in the "President" section.
2. Attends monthly PTA business meetings, general membership meetings, board meetings, and executive committee meetings.
3. Submits calendar information each week (due by Wednesday) to the News & Observer for the "Schools" page (published on Monday).
4. Maintains PTA bulletin board.
5. Posts PTA and school events monthly.
6. Maintains PTA Memo Book (kept at the Front Desk) and insures copies of all PTA correspondence, flyers, and newsletters are filed in it in a timely manner.
7. Orders flowers, memorials, and sends cards as needed (death, illness, etc.)
8. Coordinates and sets up PTA meetings and program refreshments.
9. Insures, in conjunction with ESL Parent Liaison and ESL Lead Teacher, that there are adequate interpreters and/or translated materials for PTA meetings and programs.
10. Arranges babysitting services for PTA meetings, programs and activities as needed.
11. Obtains door prizes for PTA meetings and programs.
12. Arranges and coordinates parent education programs.
13. Coordinates volunteers and activities for Meet Your Teacher Day (August).
14. Coordinates Fall Family Picnic (October).
15. Coordinates Teacher Appreciation Week Activities (March).
16. Plans and coordinates new officer installation and Volunteer Recognition Reception (April).
17. Oversees the activities of the following PTA Standing Committees: Hospitality, Cultural Arts, Reflections, Community Service, Volunteer Coordination, Membership, Publicity, Kids Voting, Red Cross Blood Drive, CPR Training, Scrapbook, 5<sup>th</sup> Grade Graduation Reception, Awards, Grade Parent Coordinator, Parent Education/Parent Involvement, and Red Ribbon Week.
18. The First Vice President may attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the ABC PTA.
19. Attends leadership training programs of PTA Council, NC PTA, and other training opportunities as appropriate.
20. Keeps the PTA President informed of all activities on an on-going basis.
21. Forwards all records and PTA unit information pertinent to the First Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTA President at the end of term.

**NOTE:** The State PTA and National PTA do **not** recognize co-presidents of a PTA unit in accordance with Robert's Rules of Order, the PTA parliamentary authority. In the event that the membership of this unit votes to elect PTA Co-Presidents, the First Vice-President job description serves as that of the co-president since only one individual may go on record as the President and presiding officer.

## **SECOND VICE PRESIDENT:**

1. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the First Vice President.
2. Coordinates small and passive fundraising activities of: Harris Teeter Together in Education Program, Kroger Plus Card Education Program, Food Lion Program, Buffalo Café Family Night, Scoops Ice Cream Nights, Little Caesar Pizza Nights, Recycle Rewards program, and any other such programs as approved by the Executive Board and PTA membership.
3. Distributes "Voluntary Passive Fundraisers" brochure (see Exhibit G) to parents, teachers and staff at the beginning of the school year and makes copies available to the School Secretary to include in Newcomers Booklet (see Exhibit K). Revise brochure as necessary. Forward copy by email to Technology Chair to include on PTA website.
4. Oversees Risograph copier usage, to include training, maintenance agreement, supplies, and appropriate use of machine by PTA officers, chairs and school staff.
5. Maintains PTA supply closets, storage areas and paper/office supplies cabinet. Insures adequate supply levels and organization.
6. Maintains inventory control of all PTA supplies and property.
7. Restocks PTA paper and other supplies as needed.
8. Coordinates the "Bulldogs Bucks" incentive program for teachers.
9. Oversees all Ways and Means committees: Pride Stride Walk-a-thon, Spring Carnival and related activities (raffle, bake sale, lunch, silent auction, carnival ticket sales), spiritwear sales, Human-i-tees sale, General Mills Box Tops, School Store and Book Fair.
10. Keeps the PTA President informed of activities on an on-going basis.
11. Forwards all records and PTA unit information pertinent to the Second Vice President position, along with a completed Year-End Officer Report (Exhibit I) and PTA Property/Supply Inventory List, to the PTA President at the end of term.

## **THIRD VICE PRESIDENT:**

1. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the Second Vice President.
2. Serves as back-up to the Recording Secretary as necessary.
3. Assists the Treasurer as needed.
4. Assists First and Second Vice Presidents when necessary.
5. Oversees the committees of: Student Directory, House and Grounds, Greenhouse, Clothes Closet Coordinator, Character Education, Cafeteria Ticket Volunteers, Kindergarten Registration, Sock Hop, Super Kids Day, Yearbook.
6. Forwards all records and PTA unit information pertinent to the Third Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTA President at the end of term.
7. Keeps the PTA President informed of activities on an on-going basis.

## **FOURTH VICE PRESIDENT:**

1. A Fourth Vice President may be elected to assist any or all other vice presidents in their duties as directed by the PTA President and Executive Committee.
2. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the Third Vice President.
3. Forwards all records and PTA unit information pertinent to the Fourth Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTA President at the end of term.

4. Keeps the PTA President informed of activities on an on-going basis.

### **FIFTH VICE PRESIDENT:**

1. This is the principal of the school.
2. Serves as the liaison between the school and the PTA.
3. Serves in an advisory capacity to the PTA on school and school system matters.
4. Meets with the PTA President on a monthly basis.
5. Attends PTA calendar planning meetings, PTA business meetings and general membership meetings.
6. The principal is **not** involved in the budget planning meetings.

### **ESL PARENT LIAISON:**

1. Assures that the needs of the ABC's culturally diverse ESL parent population are represented at Executive Committee and Board meetings.
2. Works in collaboration with ESL teachers and PTA President to formulate and implement a plan for ESL parent involvement.
3. Develops and maintains interpreter and translator lists.
4. Coordinates parent interpreter volunteers to assist other non-English speaking parents during PTA Business and General Membership Meetings, Parent Education Programs, Parent-Teacher Conferences, Open Houses, Kindergarten Orientation, and Meet Your Teacher Day.
5. Coordinates translator volunteers to translate key written materials distributed to parents via Tuesday folders throughout the school year.
6. Assists teachers in utilizing interpreters/translators in the classroom setting.
7. Works with Technology Chair in obtaining parent volunteers to translate key materials, such as the Weekly Principal's Letter, to include on the ABC website.
8. Assists in the planning and coordination of ESL Parent Orientation programs in collaboration with ESL teaching staff.
9. Contributes information to the Grants Committee to aid in obtaining parent involvement and classroom/curriculum grants that would benefit the ESL program at ABC School.
10. Assists ESL parent volunteers in the coordination of the International Food Booth at Spring Carnival.
11. Forwards all records and PTA unit information pertinent to the ESL Parent Liaison position, along with a Year-End Office Report (Exhibit I), to the PTA President at the end of term.
12. Keeps the PTA President informed of activities on an on-going basis.

**Note:** It is preferable that this position be filled with a bilingual and biliterate parent who is fluent in Spanish since the majority of the ABC ESL parents are Spanish-speaking.

### **All officers and chairpersons of committees shall:**

1. Submit an annual report in duplicate by the May Transitional Board Meeting **each year**. An addendum may be submitted with additional information about your committee's activities. (See Exhibit J, Year-End Committee Report).
2. Attend all meetings of the Executive Board. Absence from three consecutive board meetings without sufficient cause shall constitute resignation. If the committee chairperson cannot attend a meeting, she/he must notify the President or 1<sup>st</sup> Vice President before the day of the meeting and provide a committee report to the appropriate vice president. Even if there is no report, input and feedback is needed!

3. Submit plans of work for approval of the board before undertaking any project.
4. Maintain a current and organized notebook for the successor of the position. Included in this should be a properties list for the committee's supplies/equipment.
5. Strictly follows all policies of the ABC PTA, including Money Management Policy (Exhibit D), Fundraising Policy (Exhibit C), Records Retention Policy (Exhibit F), Guidelines for PTA Reimbursement (Exhibit L), ABC PTA Operations Guidelines (Exhibit M), and Budget Tracking Worksheet (Exhibit N).
6. All major changes in a committee's plans for activities from the previous year must be presented to the Executive Board and approved before any changes may be made.
7. Follows the ABC Elementary PTA Bylaws and conducts all activities in accordance with the PTA Mission and Objectives.
8. Prepare articles with committee information for the newsletter and submit to the Newsletter Editor monthly as appropriate to the committee's activities. Articles may be placed in the Newsletter mailbox in the main office workroom or emailed directly to the Newsletter Editor. Emailing articles is preferred.

## **STANDING COMMITTEES** (Please note that these are only examples.)

### **Advisory Council Representative**

Advisory Councils are set up by districts based on which school board member the school falls under. Each school PTA selects one representative to attend regular meetings then reports meeting highlights during PTA Business Meetings. This representative also solicits concerns from ABC parents and takes these concerns to Advisory Council meetings. Periodically submits articles to Newsletter Editor to keep parents informed of Advisory Council activities.

### **Auditor/Audit Committee**

Conducts a sampling audit of the PTA Treasurer's books in July each year. This can be done by one auditor or a committee of three.

### **Awards**

Encourage unit to submit nominations for awards and apply for those Council, State, and National PTA awards for which the PTA unit is eligible. Participate in the Council awards selection process. Attend the Annual Wake County PTA Council Awards Program and Reception. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Blood Drive**

ABC is the only elementary school in Wake County to host a Red Cross Blood Drive each year. Responsibilities include: Arrange with the Red Cross blood drive coordinator the date and times the drive is to be held and obtains approval from principal; develop and distribute flyers to parents, teachers and staff to solicit volunteers, snacks and drinks, and donors; arrange volunteers to register donors, provide and serve snack and drinks, and to provide babysitting services for children of donors; keep a schedule of blood donors; arrange with custodian the set-up of multi-purpose room on day of drive; submit articles to Newsletter Editor; and, display posters around the school to advertise the upcoming event (provided by the Red Cross). Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Book Fair**

The Book Fair is a one-week event, usually held in early November, where students and parents are given the opportunity to shop for books. Responsibilities include: Collaborate with Media Center Specialist in arranging dates and set-up of fair with book vendor; arrange for volunteers for the duration of the fair to assist students with preview and purchases, serve as cashiers, work Family Night, and for set-up and pack up of books; develop and distribute flyers to teachers, staff and parents; publicize the event; create wish list forms for students and teachers; arrange with Treasurer for cash box change and for daily deposits of revenues on purchase days; keep the 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Box Tops**

Throughout the school year students collect and submit General Mills and Betty Crocker box tops. Responsibilities include: Provide collection boxes to classroom teachers; develop and distribute flyers informing parents, teachers and staff of the box tops collection process along with a list of specified products and collection dates; submit trimmed box tops along with submission form; report results in PTA Business Meetings and in PTA newsletter. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Cafeteria Meal Ticket Sales**

Every day the first two weeks of school and then each Monday morning thereafter from 8:30 – 9:15, and during Meet Your Teacher Day and Kindergarten Orientation, sell cafeteria tickets to students and parents who wish to pre-pay for meals/snacks. Responsibilities include: Meet with cafeteria manager to establish process for collecting and documenting money receipts; arrange for volunteers to cover collection days; orient volunteers to the collection and documentation process. Keep 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Character Education**

Work with guidance counselor and other staff to promote good character traits and recognition of student who display them. Examples of school programs may include Good Character Recognition breakfasts, popcorn parties, and ceremonies; bulletin board and other displays about good character; character narrative contests; parent nominations for good character awards and more. Coordinator is invited to attend a county-wide Character Education Conference in the fall to share ideas and get inspiration for the program at ABC School. Keep 3<sup>rd</sup> Vice President informed of activities on an on-going basis.

### **Clothes Closet Coordinator**

ABC has a cabinet of extra clothes for students who need them as loaners throughout the school year. Responsibilities include: Keep clothing neatly arranged in cabinet by clothing size and type; inform parents through flyer distribution of the need for additional clothing. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Community Service**

Throughout the school year 3-4 service projects are planned in conjunction with the PTA President and Executive Committee. Responsibilities include: Arrange for various service projects to be undertaken by the ABC students; develop and distribute flyers to parents, teachers and staff informing them of upcoming projects; arrange for collection boxes as needed; submit articles to Newsletter Editor announcing projects and results. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Corporate Contributions**

This committee will work to develop a database of employers who donate to schools for various projects or who donate money for volunteer hours put in by their employees/spouses. This committee will also solicit corporate sponsorships to help fund some of the PTA unit's major projects not funded by the school system. This committee will work closely with the Grant Committee and the PTA Executive Board. Keeps PTA President informed of activities on an on-going basis.

### **Cultural Arts**

Cultural Arts assemblies are scheduled for students periodically throughout the school year. Responsibilities include: attend Cultural Arts fair sponsored by the United Arts Council at the beginning of the school year (August) and recommend artists and performers who will visit ABC during that year; work with school administration and performers to arrange performances; publicize the performance schedule and distribute announcement flyers for each performance; maintain budget and coordinate compensation to performers with Treasurer; may also arrange for Visiting Artists to complement school curriculum. Keep the 1<sup>st</sup> Vice President informed of activities on an on-going basis and insures that all contracts are signed by the PTA President.

### **Fall Family Picnic**

This is an informal social event where families bring their own picnic dinner, drinks, blankets and lawn chairs to school one weekday evening in early October. Responsibilities include: Arrange date with PTA

President and Principal; plan event to include scheduling the Good Humor ice cream truck and any special attractions such as face painting, clowns, etc.; communicate with physical education teacher to arrange for a supply of playground items such as kickballs, soccer balls, basketballs, baseball equipment, etc.; develop and distribute flyers to parents, teachers and staff announcing the event and submit article for newsletter. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **5<sup>th</sup> Grade Graduation Reception**

A reception is held following the 5<sup>th</sup> Grade Graduation ceremony. Graduation begins at 10:00 a.m. and the reception is held at 11:00 a.m. and last an hour. Set-up for the reception begins at 9:00 a.m. and clean-up would last until about noon. Parents of 5<sup>th</sup> graders should not volunteer for this committee. Responsibilities include: Plan the food and drink offerings and obtain these items; communicate with head custodian about the set-up of tables needed for the event; coordinate volunteers for set-up, serving and clean-up. Keep the 1<sup>st</sup> Vice President informed of activities on an on-going basis as necessary.

### **Grade Parent Coordinator**

Each year classroom teachers rely on parents to plan and coordinate special learning experiences and activities. Responsibilities include: Assist teachers in the recruiting and selection of Room Parents; send information folder to each Room Parent volunteer as they are identified; recruit “surrogate room parents” to support teachers in the event they have no room parent volunteer; plan and direct an informational meeting for room parent volunteers; send information to room parents regarding Teacher Appreciation Week activities and Spring Carnival activities. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Grants**

Grant monies help ABC Elementary and the PTA to achieve outstanding educational goals. Responsibilities include: To secure any and for the school, teachers, PTA, students, parents or volunteers that are available on a county, state, and national PTA or community level. In addition, the committee will continually research grants available from other resources such as the NC Department of Education and Instruction and business sources. Conduct any follow-up necessary for grants awarded as dictated by benefactor. Keep PTA President informed of activities on an on-going basis.

### **Greenhouse**

The greenhouse (solar shed) located on the school grounds has been built to support the curriculum of students, especially the 3<sup>rd</sup> grade science curriculum. Responsibilities include: Assist 3<sup>rd</sup> grade teachers and students in projects and upkeep of the greenhouse; obtain any necessary supplies as indicated by teachers; coordinate volunteers. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis.

### **Hospitality**

Refreshments are served at various functions throughout the year. Primary events include Welcome Back Teacher Breakfast (August), Staff Holiday Luncheon (December), and the Teacher Appreciation Luncheon (March). The Hospitality Committee also provides for Bus Drive Appreciation in April. Responsibilities include: Develop themes and menus for each event; distribute flyers to teachers and staff as necessary to inform of events; arrange for volunteers to prepare/donate food for various events or to arrange with food vendors when items are catered; arrange for volunteers for serving/hostessing, set-up and clean-up; submit articles for newsletter in announcement of events and thanks for volunteer help. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **House and Grounds**

This committee works to keep our school grounds maintained. Responsibilities include: Plan landscaping projects in collaboration with the Executive Board and Principal; organize campus clean-up days throughout the school year; coordinate volunteers to assist with these projects; develop and distribute flyers to parents about campus clean-up days and submits articles for newsletter. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis.

### **Human-i-Tees**

This sale is held each spring by popular demand. Responsibilities include: Order brochures from vendor; set sale dates; distribute cover letter and product brochure to students via weekly home folders;

coordinate orders for submission to company; once orders are delivered, distribute individual orders to students. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Kids Voting**

Kids Voting is an event held for students to experience the voting process. Responsibilities include: Encourage student and parent voting; provide Voter Registration forms for parents during Open Houses and PTA business meetings; recruit and schedule volunteers to staff the Kids Voting poll; attend the Kids Voting training and kick-off event to obtain polling site materials. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis as needed.

### **Kindergarten Registration**

Registration for incoming kindergarteners is held at ABC Elementary each February. Parent volunteers are utilized to assist in the registration process. Responsibilities include: Organize volunteers to assist office staff to register new students; set up small play area for children to use while parents complete paperwork. Keep 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Legislative**

PTA is the largest advocacy organization for children in the United States. The Legislative Representative informs the PTA Board and parents of pending legislation of concern to educators and parents and encourages them to express their views to elected officials. May encourage parent to vote for a school bond referendum or to support or oppose legislation related to children and/or education. May NOT support or oppose specific candidates but may encourage participation in candidates forums. Invite elected officials to visit school during National PTA's *Invite an Elected Official to School* event (January). Attend legislative and advocacy training sessions held locally and at the state level; keep informed about PTA resolutions and political positions through reading State and National PTA newsletters and websites; make board and parents aware of these PTA resolutions and positions as needed; may encourage the PTA unit to adopt a resolution and submit for the State PTA convention. Keep PTA President informed of activities on an on-going basis.

### **Membership**

Recruiting families to join the ABC PTA is crucial to meeting our goals and objectives. The majority of the activity for this committee takes place in the week before school begins through the first few weeks of the school year. Responsibilities include: Picking up membership cards and envelopes from NC PTA; choosing a theme for the membership drive; plan and distribute teacher and staff invitations; develop and distribute flyers to parents to recruit families to join PTA; set up membership table at Meet Your Teacher Day (week just before the start of school), Kindergarten Orientation (week school begins), and Open House (September); assist in the recruitment of volunteers for various PTA committees; track all members who join, submitting Membership List (and updates as necessary) to Recording Secretary and the dues to the Treasurer; develop a themed bulletin board in the lobby to track participation; arrange incentives for those classrooms meeting membership goals; return unused membership cards to NC PTA (March). Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Newsletter Editor**

A PTA newsletter is distributed monthly to all students, teachers and staff at ABC Elementary. Responsibilities include: Gather articles and information for publication; type and layout of newsletter; assure accuracy of newsletter through proofreading process to be determined in collaboration with the PTA President; print and distribute newsletter; post a copy of current newsletter on PTA Bulletin Board in lobby and place a copy in the "PTA Memos" binder located at the Front Desk; email newsletter to Technology Chair each month for posting to the website and forward copy to ESL Parent Liaison for translation and distribution to ESL students; advertise news deadlines and solicit articles from PTA officials, principal, teachers, parents and students. Keep the PTA President informed of activities on an on-going basis.

### **Nominating Committee**

This committee, formed in January each year, nominates and presents a slate of officers at the March Business Meeting for the following school year. Responsibilities include: Electing own chairperson; sending out flyers to parents requesting nominations for officer positions; meeting as a group to identify individuals to fill the roles of the executive committee (elected officers as stated in the ABC PTA Bylaws

Article VI, Section 3); contacting individuals to determine their willingness to serve in the nominated role; presenting a slate of officers at the March PTA Meeting; assisting with the vote for the slate of candidates at the April General Membership Meeting. Neither the PTA President nor the Principal may be members of the Nominating Committee.

### **Parent Education Programs/Parent Involvement**

This is a broad area of involvement and can include anything from coordinating school-based parent education workshops or programs, to CPR training for parents and staff, to advertising Parentscope workshops. Committee chair works with Executive Board, principal and teachers in identifying needs and scheduling events. Develops and distributes flyers to parents regarding scheduled programs and submits newsletter articles; works with ESL Parent Liaison for translation of materials and during programs. Keeps 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Pride Stride Walk-a-thon**

This is the PTA's fall fundraiser and revenues constitute at least one half of the PTA operating budget for the year. Students get pledges for laps walked in a 20-minute period. Responsibilities include: Set date with Executive Committee and principal; develop and distribute parent and teacher information; publicize the event through newsletter articles, flyers, posters and the media; develop an incentive plan for students; organize volunteers for the day of the event and to count pledge money for several days following the walk-a-thon; direct activities the day of the event; make arrangements with Treasurer for deposits of revenues on days of counting. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Publicity**

Coordinate activities to publicize ABC school events and accomplishments throughout the school year. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Red Ribbon Week**

The purpose of Red Ribbon Week, held in September each year, is to present a unified and visible commitment toward the creation of a Drug Free America. A different activity is scheduled for each day of the week in support of this objective. Responsibilities include: Work closely with school counselor to plan and organize the event and activities; develop and distribute flyers to parents, teachers and staff; direct activities during Red Ribbon Week; coordinate volunteers to assist with these activities. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis as necessary.

### **Reflections**

Reflections is a national arts contest sponsored by PTA each year and is theme-based. There is a different theme each year. Responsibilities include: Advertise the theme and contest rules to students, teachers and parents and encourage students to participate (November); organize the judging at ABC Elementary (December); develop a recognition program for all participants; prepare entries for submission and forward entries to the Wake County PTA Council Reflections Chair (early January); handles tickets for annual Wake County PTA Reflections Reception (March) and encourages entering students and their families to attend. Keep the 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **School Improvement Team**

The S.I.T. is part of the site-based management of schools, which is an effort to give schools local control in making decisions on how to improve student achievement. This is a state mandated program and parent participation should reflect the school's population. Responsibilities include; Report on goals of the school improvement plan to the Board and to the PTA membership during monthly meetings; work with school administration and teachers to involve parents in achieving these goals; encourage the principal to invite parent to serve on school committees. Keep PTA President informed of activities on an on-going basis.

### **School Store**

The school store sells ABC school spirit items and is open one half hour before school each Tuesday and Thursday morning. Responsibilities include: Order and reorder products; submit articles for newsletter; coordinate parent volunteers to supervise student workers; recommend new product offerings to PTA Board for approval; prepare deposits and submit to Treasurer as necessary; maintain an adequate supply

of change in cash drawer; report suggestions from School Store Suggestion Box to PTA Board; work with teachers to implement the Bulldog Bucks reward program each year. Keep the 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Scrapbook**

A scrapbook is assembled each year documenting events at ABC Elementary. This scrapbook is kept on display in the school office throughout the year. Responsibilities include: Organize volunteers to assist with taking pictures during the various activities and events that take place throughout the school year; organize these pictures and assemble the photo album scrapbook. Keep 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Spiritwear**

Sales of ABC logo clothing are held each fall and spring. Responsibilities include: Coordinate with vendor which items will be sold; obtain Certificate of Resale for vendor from Treasurer; develop and distribute flyer and order form; display items prominently prior to sale; organize submitted orders; places order with vendor; distribute individual orders after production; coordinate deposits with Treasurer; organize parent volunteers to assist with the distribution process. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Sock Hop**

The Sock Hop is a family fun event, held in March each year, which includes a disc jockey, best socks contest, snacks and drinks. Responsibilities include: Set date with Executive Board and principal; schedule disc jockey and arrange for payment with Treasurer; develop and distribute flyers to parents, teachers, students and staff; communicate with head custodian for set up, trash bins, and clean-up; obtain cookies, drinks, napkins, ice and cups; coordinate volunteers to set-up, clean-up, serve snacks and drinks, and to judge the best socks contest; obtain prizes for socks contest. Keep 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Spring Carnival**

The Spring Carnival is the PTA's major spring fundraiser and revenue constitute about half of the total budget for the year. This event, held on a Saturday, includes carnival booths, a raffle, silent auction, bake sale, cake walk, pizza lunch, and international food court. This is an excellent family event for children and adults alike. Responsibilities include: Plan and coordinate games; obtain prizes for games; organize donations of drinks for drink booth and lunch area; order pizzas; arrange change needs for cash boxes with Treasurer; obtain tickets to be sold for games; develop and distribute flyers to parents, teachers and staff; organize volunteers for day of event; communicate with head custodian to arrange for custodial help and with cafeteria manager to arrange for cafeteria staff availability during lunch times. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

#### **Spring Carnival – Bake Sale & Cake Walk**

Develop and distribute flyers to parents soliciting donations of bake sale items and cakes/cupcakes for the Cake Walk; organize volunteers to assist with receiving and pricing bake sale items and to work the booth the day of the carnival. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis during preparation for the Carnival.

#### **Spring Carnival – Classroom Baskets**

Develop and distribute information regarding classroom baskets for auction to Room Parents; set up receiving site for baskets; assist other auction volunteers the day of the auction. Keep Auction Chair informed of activities on an on-going basis.

#### **Spring Carnival – Games Coordinator**

Coordinate classroom volunteers to work games booths the day of Carnival; assist in setting up games and cleaning up at the end of the day. Keep Carnival Chair informed of activities on an on-going basis.

#### **Spring Carnival – International Food Court**

Collaborate with ESL Parent Liaison and ESL teachers to plan and organize international food items donated by ESL parents; organize volunteers to work the booth the day of Carnival, set up and clean-up;

price food items for sale; obtain paper goods necessary to serve food items. Keep ESL Parent Liaison informed of activities on an on-going basis.

### **Spring Carnival – Raffle**

A raffle is held in the weeks preceding the Carnival and a raffle booth is set up the day of the event. Responsibilities include: Solicit businesses for raffle prizes; develop and distribute raffle information and tickets to parents/students, teachers and staff; arrange for deposit of money collected with Treasurer; coordinate volunteers to work the Raffle booth the day of the Carnival; conduct Raffle drawing at the end of Carnival and award prizes. Keep 2<sup>nd</sup> Vice President informed of activities of an on-going basis.

### **Spring Carnival – Silent Auction**

The Silent Auction includes business donations, parent donations, and classroom baskets. Responsibilities include: Organize volunteers to solicit area businesses for donations and provide informational packet; meet with classroom basket coordinator and provide informational folder; communicate with these volunteers on a regular basis; establish deadline date and site for collection of donations; develop bid sheets for every item; arrange for change of cash with Treasurer; coordinate volunteers for day of auction; arrange for deposit of money with Treasurer. Keep 2<sup>nd</sup> Vice President informed of activities on an on-going basis.

### **Student Directory**

A student directory is provided for all ABC families during the first quarter of each school year. Responsibilities include: Develop flyer and directory form and distribute to all students; establish collection bin for returned forms; type student information into computer database, arranging by class and grade level; arrange for proofreaders to assure accuracy; obtain from PTA President a President's Letter, PTA Executive Committee Contact List, PTA Committee Chair List, and other information as deemed appropriate by the Executive Board; arrange for printing of directory and distribute to students, teachers and staff; reserves extra copies to distribute to families as new students are enrolled throughout the school year. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis.

### **Super Kids Day**

A day of outdoor team events held in May. Responsibilities include: Collaborates with the physical education teacher to determine games to be played, schedule for the day, set-up of stations, and scheduling of volunteers; obtain ice and cups for water station; assist with the coordination of volunteers during the event. Keep the 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

### **Technology**

Encourage PTA officers and committee chairs to become computer literate and utilize email and other technology in transacting PTA business, training as necessary; promote technology to increase communication with parents; sponsor technology education presentation for parents; work with school administration and Grants Committee to write grants or raise funds for needed hardware and software; work with the school webmasters and websters and with the PTA Board to supply up-to-date information for the PTA website; may train other officers, parents, teachers and students in web page design; recruit and support a team of volunteers to meet these goals. Keeps the PTA President informed of activities on an on-going basis.

### **Volunteer Coordinator**

There are numerous opportunities for volunteer involvement at ABC Elementary. Responsibilities include: Determine, in conjunction with the Executive Board, the volunteer needs of the association; develop and distribute volunteer sign-up sheets to parents to determine parent interests; organize volunteers by activity and forward lists to committee chairs; develop and implement new programs such as a grandparent/retiree volunteer program or a college student volunteer program; work closely with the 1<sup>st</sup> Vice President to fill the volunteer needs of the school and keeps 1<sup>st</sup> Vice President informed of activities on an on-going basis.

### **Wake Education Partnership Parent Liaison**

The purpose of the WEP is to unite community resources for excellence in public education in Wake County. It is best known for its teacher grants, *Pieces of Gold*, community roundtable discussions, the Leadership Institute, and its annual Education Forum. Responsibilities include: Keep school informed of WEP activities and recruit parent volunteers to serve on subcommittees such as teacher development and parent involvement; provide report of WEP activities during PTA Business Meetings.

**Yearbook**

A school yearbook is published and distributed at the end of each school year. Responsibilities include: Work with photographer to determine timeline for publishing; develop and distribute flyer and ordering information to parents; organize orders and forwards all receipts to the school secretary for deposit; distribute individual orders when publishing is complete. Keeps 3<sup>rd</sup> Vice President informed of activities on an on-going basis as necessary.

**Approved by majority vote of the Executive Board on \_\_\_\_\_.**

**Signed** \_\_\_\_\_  
PTA President

**Annual Review Dates** \_\_\_\_\_  
\_\_\_\_\_

**Revision Dates** \_\_\_\_\_  
PTA President Signature  
\_\_\_\_\_  
PTA President Signature  
\_\_\_\_\_  
PTA President Signature

**STANDING RULES ATTACHMENTS**

- Exhibit A                      PTA Mission and Objectives
- Exhibit B                      ABC Elementary PTA Bylaws
- Exhibit C                      Fundraising Policy
- Exhibit D                      Money Management Policy
- Exhibit D-1                  Funds Received Form
- Exhibit D-2                  Check Request Form
- Exhibit E                      Nominating Committee Guidelines
- Exhibit F                      Records Retention Schedule and Policy

Exhibit G	Voluntary Passive Fundraiser Brochure
Exhibit H-1	Audit Preparation Guidelines
Exhibit H-2	Procedures for Audit
Exhibit H-3	Audit Checklist
Exhibit H-4	Audit Report Form
Exhibit I	Year-End Officer Report
Exhibit J	Year-End Committee Report
Exhibit K	Newcomer's Booklet
Exhibit L	Guidelines for PTA Reimbursement
Exhibit M	ABC PTA Operations Guidelines
Exhibit N	Budget Tracking Guidelines and Worksheet
Exhibit O	Membership Development

**NOTE:** These are samples of what all may be included along with your Standing Rules in your "Policy and Procedure Manual". You may also want to include your Code of Ethics, Bylaws Review and Revision Guidelines, and any other procedural guidelines or policies you may have in place. All these should be kept in one binder for easy reference and guidance. They should be working documents!

**Exhibit A**

**PTA MISSION:**

1. To support and speak on behalf of children and youth in the schools, in the community and before governmental bodies and other organizations that make decisions affecting children
2. To assist parents in developing the skills they need to raise and protect their children
3. To encourage parent and public involvement in the public schools of our nation

**OBJECTIVES OF PTA:**

1. To promote the welfare of children and youth in home, school, community and place of worship

2. To raise the standards of home life
3. To secure adequate laws for the care and protection of children and youth
4. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth
5. To develop between educators and the general public such united effort as will secure for all children and youth the highest advantages in physical, mental, social and spiritual education

A PTA unit's real working capital lies in its members, **not** its treasury. When PTAs invest their human resources in programs, they create benefits for all children and youth with modest outlays of money.

## **HELPING TO IMPROVE SCHOOLS....**

PTAs can work to improve schools by supporting efforts to secure adequate funding, by working with school personnel to strengthen curriculum, by promoting parent-teacher cooperation and by providing volunteer aid for activities and programs. In addition, PTAs can work with community organizations to promote community-wide development projects.

**Exhibit C**

### **ABC Elementary PTA FUNDRAISING POLICY**

#### **Purpose**

To establish guidelines for acceptable Fundraising activities to support the PTA's mission:

- An Advocacy to support and speak on behalf of the children and youth in schools, in the community, and before governmental bodies and other organizations that make decisions affecting children
- Assisting Parents in developing the skills they need to raise and protect their children
- To encourage parent and public involvement in the public schools of the United States of America

#### **Objectives**

Fundraising will never be a primary focus of the PTA. Fundraising shall be a means to supplement annual dues to serve the mission of the PTA.

Requirements for acceptable fundraising in accordance with the National PTA association (Source: National Congress of Parents and Teachers literature entitled “Funding PTA Projects”)

To reflect the high principles of the PTA, a PTA fundraising project should meet the following criteria:

- Be undertaken only to further the purposes of the PTA;
- Have educational, social, or recreational value;
- Create good will toward the PTA (including PTA-approved vendors);
- Involve children and youth only as an outgrowth of regular schoolwork or as a constructive use of leisure time;
- Have the approval of school officials;
- Comply with local, state and federal laws; and
- Conform to the noncommercial, nonsectarian, and nonpartisan policies of the PTA.

PTA units need to be aware of the risks involved in soliciting or accepting commercial contributions to finance, or assist in financing projects. Such contributions may create obligations that violate the noncommercial policy of the PTA – a policy designed to protect PTAs from exploitation. Every PTA leader should be familiar with the non-commercial policy and its interpretation (see *National PTA Handbook*).

### **Fundraising Rules**

For every fundraising activity, there should be at least three (3) non-fundraising projects aimed at helping parents or children, or advocating for school improvement.

All fundraising activities shall be approved by the Executive Board and by the Principal of ABC Elementary School.

Each fundraising program should be held with a PURPOSE and that purpose should be supported and documented by the members of the ABC PTA.

No fundraisers shall allow door to door sales by students at any grade level.

Any fundraising activity will yield a minimum profit margin of 40% (revenue less cost of merchandise or product sold) in accordance with Wake County Board of Education Policy (section 6830.7).

Incentive awards shall emphasize broad participation and school spirit, as opposed to large awards to a limited number of participants.

Fundraising activities should be consistent with examples outlined in the Wake County PTA Council’s Fundrai\$ing Handbook, Appendix A.

Acceptable Funding purposes are defined in Appendix B.

## **BACKGROUND**

### **Non-Commercial Policy**

1. PTAs are prohibited under federal law from engaging in substantial business activities that are unrelated to their tax-exempt purposes, which are legally defined as educational and charitable.
2. PTAs should not endorse ANY products, companies, or foundations.
3. PTAs should not sell or lend mailing lists.
4. PTAs may accept and acknowledge contributions of sponsors of PTA programs.
5. PTAs may accept advertising as long as it complies with postal regulations and does not jeopardize the objectives and non-profit status of the PTA.
6. PTAs should comply with local, state and federal laws and requirements regarding licensing and liability before sponsoring or conducting public events.

### **Corporate Sponsorship**

Contributions from a corporate sponsor are acceptable as long as the PTA name is never utilized to promote or endorse a commercial entity or its goods or services. The only benefit given to the corporate entity is acknowledgement of thanks, not endorsement.

### **Commercial Co-Venturing**

Commercial co-venturing is **not** recommended because monies generated have no relation to the efforts of PTA but the success of the commercial entity. In addition, all amounts received would be considered taxable unrelated business income.

### **Corporate Donations**

All corporate donations associated with PTA volunteers and projects shall be received by the PTA. The PTA unit's federal tax identification number can only be utilized for donations directly received by and for the ABC Elementary PTA.

## **Appendix A**

### **ACCEPTABLE FUNDRAISING EVENTS**

Possible alternatives to product sales:

- Fall carnivals
- Spring festivals
- Bake sales
- Chicken, barbeque, spaghetti, etc. dinners
- Walk-a-thon, Bike-a-thon, Read-a-thon
- Recycling programs
- Buy a brick (one school sold bricks to lay a courtyard at school; each brick displayed the name of the purchaser)
- Street fairs
- Book fairs
- Yard or attic sales

- Dances
- Athletic games, Field days
- Drama or musical productions
- School spirit items (bumper stickers, t-shirts, sweatshirts, etc.)
- Thrift shop
- School stores
- Santa shops
- Campbell Soup Labels for Education program
- Proctor & Gamble Box Tops Promotion
- Harris Teeter Together in Education Program
- Direct contributions from parents, community
- Penny wishing well
- Car wash
- Dinner Theater (good for middle and high schools)
  - Parents – Prepare food
  - Drama or English Department – Performance
  - Industrial Arts – Props and scenery
  - Students – Wait tables
  - Business Department – handle tickets, money, etc.
  - Art Department – Advertising
- Tours of gardens, parks, public buildings and historic sites
- Arts and crafts sales
- Sale of refreshments at school events

## Appendix B

### APPROPRIATE NEEDS TO FUND

#### ***PTAs should NOT fund:***

- Capital outlay for equipment – copiers, air conditioners, fans, carpet, computers, etc. (Should a PTA decide to purchase these, determine if the requested equipment supports the instructional program. Remember that all equipment becomes the property of the school system. It is acceptable for a PTA to purchase a copier or computer for its own business purposes and maintains such property as an asset of the PTA unit.)
- Personnel
- Staff Development
- Teacher or Student expenses for any conference or event

***PTAs should fund:***

- Leadership Development for unit officers, board members and general membership
- Local Unit participation in state and national conventions and conferences
- State and National dues
- Parent Education
  - Workshops
  - Handbooks
  - Newsletters
  - Publications
- Child health and safety projects
- Special Projects
  - Campus beautification
  - Flags
  - Nature center or gardens
  - Outdoor science labs
- Programs that enhance the instructional program
  - Supplemental or library books
  - Cultural Arts
  - Math Matters, Science curriculum kits, etc.
  - Software
  - Awards, incentives for students
- Teacher and Staff Appreciation
- Volunteer Appreciation

**Exhibit D**

**ABC Elementary School PTA**

**MONEY MANAGEMENT POLICY**

**PURPOSE**

To establish guidelines for prudent management of PTA funds to support the Basic Policies and Bylaws, Article III, Items f and g; Article IV, Section 14; and Article VII, Section 4, Items a-d. (See Bylaws Exhibit B)

**HANDLING RECEIPTS OF FUNDS**

- All PTA monies and other assets, including checking accounts, savings accounts, and certificates of deposit, are the property of ABC Elementary PTA.
- When the PTA is planning a fundraising activity that will involve large amounts of money, the Treasurer shall arrange to deposit the money in the bank as soon after the conclusion of the project as possible.

- For fundraising activities where large sums of money are collected over a period of time, collection times and bank deposits will be conducted more frequently as determined by the Executive Board. (See Specific Fundraising Activities Exhibit C)
- The chairperson of the fundraising activity is responsible for seeing that the Treasurer receives all revenue immediately after completion of the activity or at other specified intervals.
- All PTA revenue generated by fundraising activity shall be counted by the chairperson or her designee and checked by a second person for accuracy.
- All revenue submitted to the Treasurer for deposit must be accompanied by a completed "Funds Received Form" (See Exhibit D-1).
- Prior to the bank deposit of submitted revenue, the Treasurer and another person should count the monies received and sign the Funds Received Form verifying the amount.
- A receipt or copy of the completed and verified Funds Received Form should be given to the Chairperson for her/his records.
- When the project is a continuing one, the money shall be deposited daily into the PTA bank account.
- Night deposits and 24-hour banking should be used as needed. When necessary, the Treasurer should contact local police authorities beforehand and request an escort to the bank for safety purposes.
- **PTA funds may NEVER be deposited into anyone's personal account, in the school account, or leave money in the school building or in someone's home. (Keep in mind that embezzlement is the #1 problem in PTAs across the country.)**
- All checks that are deposited should be stamped with the "For Deposit Only to the ABC Elementary PTA, Account # \_\_\_\_\_" stamp.
- Duplicate deposit slips should be made so that the Treasurer has a copy to retain for the record.

### **HANDLING FUNDRAISING EXPENDITURES**

- To keep accurate records, the Treasurer shall be given itemized bills, sales receipts, etc. from the fundraising activity to **pay by check**. These expenses must never be paid with the cash receipts from the activity.
- If cash box change is needed for an activity, a written request accompanied by a Check Request Form (See Exhibit D-2) must be submitted to the Treasurer at least five (5) business days prior to the event or activity.
- The Treasurer must never give a check for cash or cash itself to any officer or committee chairperson to be used for supplies or other purchases for any activity.
- A completed Check Request form, with receipts/invoices attached, must be submitted for each check written. No PTA disbursement will not be made without a completed Check Request form.
- All completed Check Request forms must be authorized by the PTA President (or 1<sup>st</sup> Vice President in the absence of the President) and the Treasurer prior to writing any check.
- Only Check Requests for budgeted items will be approved for remittance. Check Requests exceeding any budgeted item will not be approved.

### **FUNDRAISING REPORTING PROCEDURES**

- ✓ The Treasurer or fundraising chairperson shall complete a detailed report of the receipts and expenditures and the profit from the fundraising project within a few days of the conclusion of the activity or event.

- ✓ This report shall be presented to the Executive Board and the membership at the PTA Business Meeting immediately following the activity.
- ✓ All money deposited in the PTA account will be considered PTA funds by the IRS and must be reported as such. A PTA must never deposit school or school-related money into its account.

### **PTA FUNDS vs. PUBLIC MONIES**

If a PTA sponsors a project or program in cooperation with the school, all funds shall be accounted for and separated prior to the immediate deposit of the PTA portion into the PTA bank account.

### **FEDERAL REQUIREMENTS**

- ABC Elementary PTA is classified as tax exempt 501(c)(3) Public Charity under the Internal Revenue Code (IRC).
- It is very important that the PTA does not jeopardize its favorable tax exempt status. It must not violate certain restrictions that apply to its 501(c)(3) classification.
- A PTA as a 501(c)(3) entity must be organized and operated exclusively for charitable, educational, or scientific purposes (mission as defined in Bylaws).
- PTA resources and funds cannot be used for the private benefit of any officer, board member, or other member of the organization (private inurement).
- It cannot engage in any political activity. Organizations that are classified 501(c)(3) are forbidden to support candidates for public office.
- Every PTA must acquire an IRS Employer Identification Number (EIN). This number is part of the permanent record of the PTA unit and must be on file in the NC PTA office and in the PTA unit's permanent files. This number should also be used for bank accounts and is required for filing the IRS Form 990.
- The ABC Elementary PTA EIN is \_\_\_\_\_.
- PTA fundraising activities are exempt from federal income taxes when:
  1. They are conducted only once per year, **OR**
  2. 85% of the work of the activity is conducted by volunteers, **OR**
  3. They consist of selling donated merchandise (e.g., silent auction or live auction of donated merchandise).
- A PTA must not provide perks, payment, or extra benefits to officers or special members of its organization. If this happens, the IRS may consider it an *excess benefit transaction*, and the individual receiving the benefit, as well as the person who approved the benefit, may be liable for tax penalties.
- The IRS may consider it an excess benefit transaction if a PTA provides a benefit that exceeds what would be considered reasonable compensation as consideration for service to an officer or person associated with the PTA.

### **MEMBERSHIP DUES**

- The Treasurer and the Membership Chairperson shall work together to forward the state and national PTA portion of the dues to the NC PTA office on a monthly basis.
- Dues should not be held at the local unit level for long periods of time.
- The state and national portions of dues do not belong to the local PTA unit and are never recorded as part of the PTA unit income, but they should be recorded as accounts payable within the financial records.

## **BONDING & INSURANCE**

- The PTA will secure a fidelity bond each year. It is in the best interest of the PTA for the Treasurer, other officers, and all other individuals authorized to handle funds and securities of the organization to be covered by a fidelity bond in the amount determined by the Executive Committee.
- The expense of such insurance is borne by the PTA unit.
- Liability insurance is recommended and required by the Wake County Public School System for use of the school for PTA meetings and events.
- Bonding and insurance is due by October 1 each year.

## **SPECIFIC FUNDRAISING ACTIVITIES OF ABC ELEMENTARY PTA** **Guidelines for Receipt of Funds**

(Note: Make these specific to your PTA; these are simply samples.)

### **1. Pride Stride Walk-a-thon**

Money is collected for a period of several days following the walk-a-thon event. Collections volunteers are scheduled by the committee chair for each of these days, usually 4-6 counters each day. Revenues are documented on classroom forms and rechecked each day for accuracy. Coins are wrapped, cash is divided into denominations and checks are stamped "For Deposit Only" and arranged in ascending order according to check amount prior to forwarding to Treasurer for deposit with a completed Funds Received Form. A daily deposit is required.

### **2. Book Fair**

Money is collected on designated purchase days (usually the last 2 or 3 days of event), including Family Night. A cash box for change is required on these days. Volunteers to assist committee chairperson with counting the receipts on these days are needed. Coins are wrapped and cash is divided into denominations; checks are arranged in ascending order according to amount and stamped "For Deposit Only" prior to forwarding revenues to Treasurer for deposit. A completed Funds Received form must accompany each deposit. A daily deposit is required.

### **3. Spring Carnival**

- Raffle—Money is collected for raffle ticket sales several days prior to the Spring Carnival date as well as on the day of the Carnival. The Raffle Chairperson arranges for counting volunteers on these days. Coins are wrapped and cash is divided into denominations; checks are arranged in ascending order according to check amount prior to forwarding to Treasurer for deposit along with a completed Funds Received form. The Treasurer will stamp checks "For Deposit Only". On the day of the carnival, Executive Committee members will be responsible for collecting and counting money from the Raffle station on an hourly basis and locked in a secure location until the end of the event.
- Ticket Sales, Bake Sale, Lunch/Drinks/International Food Booth – These activities are held the day of Spring Carnival only. Since large amounts of cash is collected during the course of the day, Executive Committee members will be responsible for collecting money from each of these stations on an hourly basis, counting, bagging, and locking revenue in a safe place until the end of the

carnival. At the completion of the event, the Treasurer will take money to the bank for deposit.

- Silent Auction – Most silent auction revenues are collected at the end of the event on the day of the Carnival, however, additional money is collected for several days following the event. The Executive Committee members will be responsible for collecting and counting money the day of the auction. The Auction Chairperson will be responsible for counting and collecting revenue in the days following the event as auction items are picked up and paid for; the Auction Chairperson will forward these revenues immediately to the Treasurer on a daily basis along with completed Funds Received forms.
- Cash boxes are required for all these stations outlined above. It is the responsibility of these chairpersons to arrange for cash box change with the Treasurer prior to the event.

Exhibit D-1

ABC Elementary School PTA

## **FUNDS RECEIVED FORM**

Date \_\_\_\_\_

FUNDRAISING ACTIVITY: \_\_\_\_\_

BUDGET

CATEGORY:

\_\_\_\_\_

**FUNDS RECEIVED:**

COINS:

\$ \_\_\_\_\_

CURRENCY:  
\$ \_\_\_\_\_

CHECKS: \$ \_\_\_\_\_

**TOTAL FUNDS RECEIVED** \$ \_\_\_\_\_

The undersigned certify that the funds shown above were received for PTA activities and properly accounted for in accordance with the ABC Elementary PTA Money Management Policy, and are to be credited to the appropriate PTA account as noted.

Signature of Counter \_\_\_\_\_ Date \_\_\_\_\_

Signature of Counter/Witness \_\_\_\_\_ Date \_\_\_\_\_

Committee Chair Signature \_\_\_\_\_ Date \_\_\_\_\_

Funds Forwarded to Treasurer on \_\_\_\_\_ by \_\_\_\_\_  
Date Print Name

<b>FOR TREASURER'S USE ONLY:</b>			
Amount Received: \$ _____		Date _____	
Specific	Budget	Item(s)	Credited:
_____	_____	_____	_____
Comments: _____			
_____			
Treasurer's Signature: _____			

Exhibit D-2

ABC Elementary PTA  
**CHECK REQUEST FORM**

REQUESTED BY: \_\_\_\_\_ DATE \_\_\_\_\_

PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**THIS CHECK TOTAL: \$ \_\_\_\_\_ SALES TAX AMOUNT: \$ \_\_\_\_\_\***

\*Only direct payment by PTA check to a retailer or vendor will require you to separate out the sales tax. Please make every attempt to arrange for direct payment on large, taxable purchases.

PURPOSE OF EXPENDITURE (PLEASE BE SPECIFIC): \_\_\_\_\_

BUDGET LINE ITEM(S): \_\_\_\_\_

MAKE CHECK PAYABLE TO:

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

**PLEASE ATTACH ALL RECEIPTS, INVOICES, ORDER FORMS, ETC.**  
(Do not write below line.)

**AUTHORIZED BY:**

\_\_\_\_\_  
President (or 1<sup>st</sup> Vice President) Signature

Treasurer Signature

Date \_\_\_\_\_

Date \_\_\_\_\_

<b>FOR TREASURER USE ONLY:</b>			
Check Number _____	Date _____	Paid _____	Amount
\$ _____			
Additional Information: _____			

Exhibit L

ABC Elementary PTA  
**GUIDELINES FOR PTA REIMBURSEMENT**

1. Please use the reimbursement forms ("Check Request") in your folder any time you need money refunded to you or if you need a check prior to an event or expenditure. The form is self-explanatory. You **must** attach a receipt, invoice, or purchase order to the Check Request form in order to be reimbursed. This is required by the IRS.
2. It is preferable for the PTA to pay vendors/retailers directly rather than to reimburse its members for expenses. The reason for this is that the State of North Carolina can

reimburse the PTA for sales tax paid when the PTA pays the sales tax directly. However, the PTA cannot be reimbursed sales tax paid by their members on purchases made for the PTA. **Whenever possible, submit a Check Request for payment directly to the vendor or retailer from which you wish to purchase items for the PTA.**

3. The Treasurer will write checks at each PTA Business Meeting and any scheduled PTA Board Meetings, as well as on the 15<sup>th</sup> of each month. Please be sure to total all receipts before submitting them with a Check Request. It is preferred that PTA purchases not be mixed with personal purchases on a receipt. Please make every attempt to separate receipts for PTA purchases to eliminate any confusion.
4. If you prefer your reimbursement check **mailed** to you, please attach a self-addressed, stamped envelope to your Check Request. Otherwise, you may pick up your check at the PTA Meeting or from the PTA mailbox. If your committee does not have a specific mailbox, your check will be left in the "General PTA" mailbox. PTA mailboxes are located in the workroom of the school office.
5. All committees should keep a record of their operating expenses in order to make next year's budget preparation easier. It is recommended that you keep a copy of your completed Check Request forms and to utilize the "Budget Tracking Worksheet" to keep a running total of your committee's expenditures. Also, please complete a Committee Report for our records at the end of the school year. These reports are due by the Transitional Board Meeting held in May. Committee Reports are required to be kept in our records by the State and National PTA. The report should include all income, all expenses and your budget recommendations for the next school year.
6. Please do not exceed your budgeted expenditures. Any overage expenses must be approved via a budget revision by a majority vote in a PTA General Membership Meeting; a budget revision requires a 30-day notice to the membership. Please notify the PTA President or Treasurer regarding your need for a budget revision for your committee along with a rationale for this request. Please **DO NOT** over-spend your budget before a revision can be voted on or you may be responsible for the overage amount.
7. All money collected should be counted by more than one person for safety purposes. Always count the money twice. Complete a "Funds Received" form and submit to Treasurer along with the money. Separate money collected according to denomination. Place any checks in order of value in ascending order. Roll coins, rubber-band like bills together. Place counted money (coins and bills) and checks into separate ziplock bags, marked with the amount of their contents on the outside. Deliver money receipts to the PTA Treasurer daily or arrange for her/him to pick it up. It is recommended that you keep a copy of the Funds Received forms in your folder and record these totals at the end of the school year onto your End of the Year Committee Report.
8. There is an envelope in the PTA Treasurer's mailbox entitled, "Reimbursements". Please leave your Check Request form in the envelope and your check will either be mailed to you in your self-addressed, stamped envelope, taken to the PTA meeting, or left in the PTA mailbox. Please note on the check Request form your preference.

9. The following suggestions will help make the Treasurer’s job easier and insure that you receive your reimbursement promptly:
  - Receipts should be for PTA expenses only – please do not include personal purchases.
  - Your name and budget line item should be written on each receipt as well as on the Check Request form.
  - Cash register receipts should be clearly read. If not, please list your purchases separately.
  - In the event that you need a check or reimbursement IMMEDIATELY, call the PTA Treasurer directly to make arrangements for this. We will make every reasonable effort to accommodate you.
  - If you have money to turn in, please remember to put like currency together and all checks together. Be sure to include a “Fund Received” form with coin, bills and checks totals. Make arrangements with the Treasurer to forward large sums of money immediately upon receipt. Small amounts which don’t include much cash can be placed in the lock box in the School Secretary’s office and then notify the Treasurer that it is there.
  
10. Remember, DO NOT spend money for your committee until **after the budget has been approved** by the PTA membership (usually at the first PTA Meeting in late August or early September).
  
11. **All sales receipts/invoices must be turned into the Treasurer by June 15<sup>th</sup>! Any receipts or invoices received after this date may not be paid.**
  
12. The PTA Fiscal Year ends on June 30<sup>th</sup>. Absolutely no invoices/receipts will be paid after this date! Committees may not be reimbursed for any expenditures between June 30<sup>th</sup> and the budget approval for the next fiscal year which begins on July 1. After June 30<sup>th</sup>, the previous year’s budget is closed. Any remaining budget amounts simply roll over into the operating carryover for the next year.
  
13. Budget planning and development for the next school year is done over the summer. If you have any specific budget requests, please be sure to include them in your Year-End Report.

PTA President: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Phone Contact: \_\_\_\_\_

Phone

Contact: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

**Exhibit E**

## **NOMINATING COMMITTEE GUIDELINES**

The election of officers is one of the most important duties of the PTA unit because it provides for future PTA leaders. Officers should be chosen for their abilities, their knowledge of PTA and their willingness to serve.

The Nominating Committee should have a copy of the bylaws, standing rules and a membership list and/or school directory.

The committee shall elect its own chairperson.

The committee contacts nominees to tell them the duties of the office and to obtain their consent to serve if elected. (See Bylaws Article VIII: Duties of Officers and your Standing Rules "Job Descriptions). Number of persons required for Nominating Committee is listed in the Bylaws. (See Article VI: Officers and Their Election, Section 2)

Discussion of nominees is confidential.

If committee members are themselves nominated, they should excuse themselves while their nomination is considered and return to vote (for the slate of officers).

All members who concur sign the report of the committee.

The Nominating Committee shall nominate an eligible person for each office to be filled and report its nominees at the meeting designated by the Board at which time additional nominations may be made from the floor. Slate of officers form is then filed with Secretary.

The committee is automatically discharged when its report is presented to the membership. However, if a candidate withdraws before the election, the Nominating Committee must seek another candidate.

**TIMELINE:**

January PTA Business Meeting	Nominating Committee formed/elected
Following the January Meeting	Nominations forms/information goes home in student folders, posted on PTA website and/or posted on listserv.
Mid-February	Deadline for submitting Nominations
March PTA Business Meeting	Slate of Officers presented and approved by Board
April or May	Slate of Officers voted on at General PTA Meeting; a 2/3 vote is required. Ballot vote required if more than one nominee for any office

**ABC Elementary PTA**  
**Sample Slate of Officer**

**For School Year \_\_\_\_\_**

**Position**

**Nomination**

President

\_\_\_\_\_

1<sup>st</sup> Vice President  
(or President-Elect)

\_\_\_\_\_

2<sup>nd</sup> Vice President  
Ways & Means (Fundraising)

\_\_\_\_\_

3<sup>rd</sup> Vice President  
Programs

\_\_\_\_\_

4<sup>th</sup> Vice President  
Communications

\_\_\_\_\_

5<sup>th</sup> Vice President  
Parent Involvement

\_\_\_\_\_

Treasurer

\_\_\_\_\_

Recording Secretary

\_\_\_\_\_

ESL Parent Liaison

\_\_\_\_\_

**Nominating Committee Chairperson:**

Name \_\_\_\_\_ Signature \_\_\_\_\_

**Committee:**

\_\_\_\_\_

\_\_\_\_\_

Meeting Date Officers Presented to Board: \_\_\_\_\_

Meeting Date Officers Elected by Membership: \_\_\_\_\_

(Recording Secretary to file this form in permanent file with minutes of general membership meeting.)

**Exhibit N**

**ABC Elementary School PTA**

# BUDGET TRACKING WORKSHEET INFORMATION AND FORM

## INSTRUCTIONS FOR WORKSHEET USE:

Attached is a worksheet to assist you in keeping track of expenses and funds received for your committee. The "Total Remaining" column represents the balance in your committee's account as you record your expenditures. The line item Budget Amount for the year is listed at the top of the page. If there is a revised budget at some point during the school year, you will receive the new budget amount for your committee at that time, if any. As you work with this form, please let the PTA President or Treasurer know of any improvements that we could make to help you with its use. Please be sure that you receive a receipt for **ALL expenditures**, regardless of the amount of the expenditure. These receipts must be submitted along with a completed "Check Request" form before any reimbursement can be made. This is required by law to maintain our non-profit status.

Attached also are copies of "Check Request" and "Funds Received" forms for your use. Please refer to the Money Management Policy for specific use of these forms (policy also attached). Note that if PTA is paying a vendor directly, list any sales tax paid in the section provided. This sales tax must be included in the Total Reimbursement amount. By listing the sales tax separately, it makes it easier for the Treasurer to record the sales tax amount each month. If PTA is reimbursing you directly for purchases, DO NOT list the sales tax; simply mark "N/A" in that section. We can only file for sales tax reimbursement from the State of North Carolina if PTA pays the sales tax directly to a vendor or retailer.

If your committee is responsible for collecting money, please pay special attention to the Money Management Policy. It has been developed for your protection as well as the PTA organization.

If at any time you need additional copies of the "Check Request" form or the "Funds Received" form, you will find them in the designated boxes to the far right of the Teachers' Mailboxes in the main workroom of the school office.

Finally, please turn in your Check Requests by the end of every month. Please do not hold onto them because they are for small amounts. This will better enable us to anticipate our budget needs and possible revisions, as well as funds available for additional activities. **Please do not exceed your budgeted expenditures at any time.**

If you have any questions, please feel free to contact:

PTA President:

PTA Treasurer:

\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_  
\_\_\_\_\_

**ABC Elementary School PTA**



## RECORDS RETENTION SCHEDULE

It is very important that certain records be retained. It helps to develop a records retention policy for your PTA unit. Listed below are items that should be reviewed annually and kept in a safe place.

### **RECORDS TO BE RETAINED**

#### **RETENTION PERIOD**

Accident reports and claims (settled cases)	7 years
Accounts payable records	7 years
Articles of Incorporation	Permanently
Annual audit reports	
Permanently	
Bank reconciliations	1 year
Bylaws, including amendments	Permanently
Cash receipt records	7 years
Checks (canceled, *see exception)	7 years
Checks (canceled, *attached to important payments, i.e., taxes, contracts, etc.)	Permanently
Contracts and leases (expired)	7 years
Contracts and leases still in effect	
Permanently	
Corporation reports filed with Secretary of State	Permanently
Correspondence with customers or vendors	1 year
Correspondence (general)	3 years
Correspondence (legal)	Permanently
Duplicate deposit slips	1 year
Employee records (post-termination)	3 years
Employment applications	3 years
Equipment owned by PTA	
Permanently	
Financial Statements (year-end) and budgets	10 years
Grant awards letters of agreement	10 years
Insurance policies and certificates (expired)	
Permanently	
Insurance records, accident reports, claims, policies, certificates (current)	
Permanently	
Inventories (products and materials)	7 years
Invoices	7 years
Journals	
Permanently	
Minutes Books of directors, officers and committees	
Permanently	
PTA Charter	Permanently
Petty Cash Vouchers	3 years
Purchase Orders	7 years
Records Retention Policy	
Permanently	
Sales records	7 years
Standing Rules (current)	
Permanently	
Tax Exempt status documents	Permanently
• Application for tax exemption (federal and state)	
• Letter of determination (recognition) of tax exempt status	
• Group tax exemption documents	
• Letter assigning IRS employee identification number (EIN)	
• Form 990/990EZ and Schedule A, as filed with IRS	

- State tax information returns, as filed
- Form 990T, if applicable, for unrelated business income
- Correspondence with IRS
- Other information returns filed with the government
- Charitable Solicitation Registration, if applicable

Trademark registrations

Permanently

Vouchers for payments to vendors, officers, etc. (includes Check Request Forms and attached receipts and Travel Expense forms with receipts)

7 years

### **ABC Elementary School PTA**

## **RECORDS RETENTION POLICY**

### **PURPOSE**

To establish guidelines for retaining PTA records in order to comply with IRS guidelines (see Records Retention Schedule).

### **Guidelines for Records Management**

- In July of each year the outgoing President and the incoming President of the PTA unit shall collect all documents as outlined in the Records Retention Schedule.
- If there is no outgoing President, as in the situation when a President is serving a second term, then the incoming President-Elect or the Treasurer will work with the President to collect, file new records, and destroy any documents dated for disposal.
- In collaboration with the school Principal, the PTA President shall designate a safe, secured location for the maintenance of PTA records. This location should be within the confines of the school building preferably.
- PTA records should NEVER be kept at any individual's home.
- A locked file cabinet or locked closet are acceptable.
- If records are to be maintained in a locked closet, cardboard bank boxes (available at an office supply store) should be utilized and clearly marked. If a file cabinet is used, separate like documents in file folders clearly marked.
- All permanent files should be secured together. To insure that these documents NOT BE DESTROYED, a ring binder with divider tabs shall be utilized.
- All 10 year documents shall be secured together with a disposal date clearly marked.
- All 7 year documents shall be secured together with a disposal date clearly marked.
- All 3 year documents shall be secured together with a disposal date clearly marked.
- All 1 year documents shall be secured together with a disposal date clearly marked.
- All documents to be destroyed should be shredded for security purposes.

ABC Elementary PTA

## YEAR-END REPORT GUIDELINES

All officers and committee chairperson are expected to complete a Year-End Report and submit two (2) copies to the PTA President during the Transitional Board Meeting held in May. If you are unable to attend this meeting, please submit your report prior to this meeting. One copy of the report will be filed in the President's Book and the second copy will go to the committee chairperson or officer for the coming school year. If you plan to be the chairperson for the coming school year, or you have been elected to a second term in the same officer position, it is only necessary for you to submit one copy of your report for the President's Book.

A general Year-End Report Form is attached. You may utilize this form or you may create your own format. If you create your own format, please include the information listed below at the very minimum. Thank you for your volunteerism and your timeliness in this matter!

### **Criteria to include in your report:**

1. Name of Committee or Office
2. School Year (for example, 2007-08)
3. Chairperson/Officer Name and Contact Information (phones and email)
4. Budget Line Items (expenditures line item and income, if appropriate)
5. Budget Amount Spent
6. Funds Received (if fundraising)
7. Contacts Names, Phone Numbers and Email Addresses (vendors, suppliers, printers, etc.)
8. Volunteers Needed – number of volunteers and for what tasks
9. Supplies Needed (please be specific)
10. General Activities involved with this committee or office
11. Specific Timeline of Tasks (e.g., chronological listing of what you do and when)
12. Specific instructions for date of event, function, etc.
13. What worked and what didn't work
14. Suggestions for the future
15. General or Miscellaneous information
16. Please include copies of handouts, flyers, and other items of publicity and communication with this report.

17. Please forward to the PTA President any leftover supplies, collection boxes, or other items pertinent to your committee or office.

Exhibit I

ABC Elementary School PTA

## OFFICER YEAR-END REPORT

SCHOOL YEAR \_\_\_\_\_

Please include copies or a computer disk of all handouts, and other items of publicity and communication with this report. Forward all leftover supplies, equipment, collection boxes, or other items pertinent to your office to the PTA President at the time of the Transitional Board Meeting in May. These items are the property of the ABC Elementary PTA and must be returned at the end of the school year unless you have been elected to continue in the same office next year. **In addition, please forward all documents needed for the PTA records as outlined in the “Records Retention Schedule.”**

OFFICER NAME \_\_\_\_\_ Phone \_\_\_\_\_

Email  
Address: \_\_\_\_\_

OFFICE HELD: \_\_\_\_\_

1. **Committees of Responsibility:** (list all committees you oversee, including those that did not have committee chairs this year or which were not active this year)
2. **Contacts Names, Phone Numbers and Email Addresses:** (include all Vendors, Suppliers, Printers, Businesses, etc.)
3. **Volunteers Needed:** (include numbers of volunteers and for what tasks)
4. **Supplies or Equipment Needed for this Office:**
5. **Chronological Timeline of Planning and Activities for this Office:** (Please be specific and use reverse side or attach a separate sheet of paper, if necessary.)

6. **Suggestions for the Future:**

7. **General Comments or Miscellaneous Information:**

Exhibit J

ABC Elementary PTA

## COMMITTEE YEAR-END REPORT

SCHOOL YEAR \_\_\_\_\_

Please include copies or computer disk of all handouts, flyers, and other items of publicity and communication with this report. Forward all leftover supplies, equipment, collection boxes, or other items pertinent to your committee to the PTA President on or before the time of the Transitional Board Meeting in May. These items are the property of the ABC Elementary PTA and must be returned at the end of the school year unless you plan to continue in the same committee chair position next year.

**NAME OF COMMITTEE:** \_\_\_\_\_

**CHAIRPERSON NAME:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_ **EMAIL:** \_\_\_\_\_

Annual	Budget	Amount:	\$ _____	Amount	Spent:
\$ _____					

Total Funds Received (income): \$ \_\_\_\_\_ Not Applicable

1. **Contacts:** (names, phones, emails) – Vendors, Suppliers, Printers, etc.
2. **VOLUNTEERS NEEDED:** (include numbers of volunteers and for what tasks)
3. **Supplies Needed:** (include how many of each and for what use, as appropriate)
4. **General Activities Involved with this Committee:**
5. **Specific Timeline of Activities associated with this committee:** (a chronological listing of what you do and when)
6. **Specific Instructions for the Day of Event, Function, etc.:**

7. **What worked and what didn't work:** (what could be done better or differently?)

8. **SUGGESTIONS FOR THE FUTURE:**

1. **General Comments or Miscellaneous Information:**

Exhibit H-1

## **AUDIT PREPARATION GUIDELINES**

# **TREASURER'S RESPONSIBILITIES**

Financial records should be placed in order for the auditing process shortly before the end of the term of office. The **outgoing** treasurer cannot pay bills after the books are closed for audit. Upon assuming office, the **incoming** treasurer may deposit funds in the PTA bank account, but cannot pay bills until after the audit process has been completed. During the audit process of the financial records, it is recommended that expenditures within an adopted budget be limited to those of an emergency nature only. The audit should be completed as quickly as possible.

The Treasurer shall deliver the following to the auditor(s):

- A copy of the last audit report
- Checkbook and cancelled checks
- Bank statements and deposit receipts
- Treasurer's book or ledger
- The annual financial report
- Itemized statements and receipts of bills paid
- Check Requests
- Copies of board, executive committee, and organization minutes that would include an adopted budget, as well as any amendments that were approved during the year
- Current bylaws and standing rules
- Any other information requested by the auditor/audit committee

### **PURPOSE OF AN AUDIT**

The purpose of an audit is:

- To certify the accuracy of the books and records of the financial officer, and
- To assure the membership that the association's resources/funds are being managed in a businesslike manner within the regulations established for their use.

**FOLLOWING THE AUDIT:**

IT IS REQUIRED BY THE NORTH CAROLINA PTA THAT A COPY OF THE AUDIT REPORT IS FORWARDED TO THEIR OFFICE BY AUGUST 31 EACH YEAR. This report should be sent to: NC PTA, 3501 Glenwood Avenue, Raleigh, NC 27612.

Exhibit H-2

**ABC Elementary School PTA**

**AUDIT PROCEDURES**

An audit of the PTA financial records is **always** conducted whenever there is a change in treasurer, whenever the current term of office ends (even if the same treasurer is re-elected), or anytime the Executive Board or Association requests an additional audit to certify that the books are balanced and in order.

**An audit must be conducted at least once a year according to the bylaws (Article VII, Section 4, item d).** The audit may be conducted by a committee or member in the local unit (sometimes an accountant will volunteer for the task) or pay for the services of a professional auditor. There is not requirement that the PTA hire a CPA or other professional auditor to audit the financial records. The audit committee should not include any person who is authorized to sign on the ABC PTA bank accounts. If a member in the local unit volunteers to perform the audit, she/he should not be a member of the executive committee or a close relative of anyone who has check signing authority.

**AUDIT PROCEDURES:**

Begin with records posted after the last audit. Unless the Executive Board dictates otherwise, a “sampling audit” may be performed.

1. Reconcile each month’s bank statement with:
  - The cancelled checks
  - The checkbook
  - The treasurer’s report
  - The total expenditures of the PTA unit
  
2. Verify that every check written is substantiated with a receipt, invoice or bill **and** an authorized Check Request form.
  
3. If a check was issued and no receipt, invoice or bill can be found, verify if the expenditure is an approved budget item.
  
4. Reconcile each deposit slip with:
  - The bank statement
  - The checkbook
  - The total income of the PTA unit

5. Verify that a receipt has been issued to the appropriate person for all funds received by the treasurer. This "receipt" may include a signed copy of the "Funds Received" form.
6. Verify that all income and expenditures are allocated into the same categories that constitute the approved budget.

**Exhibit H-3**

**ABC Elementary PTA**  
**AUDIT CHECKLIST**

**FISCAL YEAR:** \_\_\_\_\_

1. Does the PTA unit have its Employer Identification Number (EIN)?  
 Yes      Number: \_\_\_\_\_  
 No

Explain: \_\_\_\_\_

2. Is the PTA unit registered with the North Carolina Department of Revenue Sales and Tax Division?  
 Yes      Merchant's License Number: \_\_\_\_\_  
 No      Explain: \_\_\_\_\_

3. Does the PTA unit have liability and bonding insurance?  
 Yes      Name of company: \_\_\_\_\_  
                  Insurance Account Number: \_\_\_\_\_  
 No      Explain: \_\_\_\_\_

**INCOME**

Was the income properly allocated and categorized in accordance with the approved budget?

- Yes  
 No

Explain: \_\_\_\_\_

**EXPENDITURES**

1. Were all expenditures properly allocated and categorized in accordance with the budget?  
 Yes  
 No      Explain: \_\_\_\_\_
2. Is there a proper bill or voucher for each expenditure ("paper trail" for each expenditure)?  
 Yes  
 No      Explain: \_\_\_\_\_
3. Was each expenditure included in the approved budget?  
 Yes  
 No      Explain: \_\_\_\_\_

**INTERNAL REVENUE SERVICE**

1. Did the PTA unit receive more than \$25,000 in gross income?  
 Yes  
 No
2. If yes, did the unit file a Form 990 with the IRS?  
 Yes  
 No Explain: \_\_\_\_\_

**CHECKS/BANKING**

1. Did authorized unit officers properly sign all checks?  
 Yes  
 No Explain: \_\_\_\_\_
2. Are all checks signed by two authorized check signers?  
 Yes  
 No Explain: \_\_\_\_\_

Authorized Unit Officers as Check Signers:

\_\_\_\_\_  
\_\_\_\_\_

3. Are all checks sequentially numbered?  
 Yes  
 No Explain: \_\_\_\_\_
4. Are all checks accounted for?  
 Yes  
 No Explain: \_\_\_\_\_
5. Were all bank statements properly reconciled on a monthly basis by the treasurer?  
 Yes  
 No Explain: \_\_\_\_\_

**BUDGET/REPORTS**

2. Is there an approved motion in the minutes for the budget?  
 Yes  
 No Explain: \_\_\_\_\_
3. Did the treasurer submit written financial reports for each Board Meeting and General Membership Meeting of the PTA unit?  
 Yes  
 No Explain: \_\_\_\_\_
4. Were the financial records maintained in an orderly fashion?  
 Yes  
 No Explain: \_\_\_\_\_

**Note:** All "No" responses must be explained.

**Date Audit Completed:**

\_\_\_\_\_

**By:**

1. \_\_\_\_\_

2. \_\_\_\_\_

5. \_\_\_\_\_

**Balance on Hand:**

\$ \_\_\_\_\_

*Attach the final bank reconciliation and the final Treasurer's Report to this checklist.*

**Auditor/Audit Committee Recommendations:**

ABC Elementary PTA

**PTA AUDIT REPORT FORM**

**Fiscal Year** \_\_\_\_\_

**Council:** Wake County PTA Council

**NC PTA District:** 3

**Balance on Hand** (as of date of previous audit) \$ \_\_\_\_\_

**Receipts** (from last audit to date of current audit) \$ \_\_\_\_\_

**TOTAL CASH**  
\$ \_\_\_\_\_

**Disbursements** (from last audit to current audit) \$ \_\_\_\_\_

**Balance on Hand** (as of date of current audit) \$ \_\_\_\_\_

**Latest Bank Statement Balance** \$ \_\_\_\_\_

**Checks Outstanding:** (list check numbers and amounts)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Total Checks Outstanding** \$ \_\_\_\_\_

**Balance in Checking Account** \$ \_\_\_\_\_

**Balance of Money Market Account** (if appropriate) \$ \_\_\_\_\_

***We have examined the books of the Treasurer of the ABC Elementary PTA and find them to be (please choose from the following):***

\_\_\_ Correct                      \_\_\_ Incomplete                      \_\_\_ Incorrect  
\_\_\_ Substantially correct with the following adjustments:

\_\_\_\_\_

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Date Audit Completed:

Auditors' Signatures:

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Exhibit G

ABC Elementary PTA

## VOLUNTARY PASSIVE FUNDRAISERS

### HELP US HELP OUR SCHOOL!!

Keep this brochure in a handy place for easy reference. These are easy ways to help our school in the course of your everyday activities.

Contents include the following:

- Recycling "CA\$H FOR TRA\$H" Program
- Kroger Plus Card Education Program
- Harris Teeter Together in Education
- Genera Mills Box Tops for Education
- Food Lion Shop & Share Program
- ABC School Restaurant Nights

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### **Basic information for setting up your own brochure:**

The rest of this tri-fold brochure could then be set up to include an explanation/description of the program and what you need from participants on each "panel" of the brochure. Once the brochures are printed & folded (you can do this yourself), then you can include in your Newcomer's Booklet, distribute during PTA Membership Drive, Open Houses, Meet Your Teacher Day, Kindergarten Orientation, etc. You can also include a copy in students' weekly folders at the beginning of the school year and include in the second or third PTA Newsletter of the year. Post a copy of your PTA website and on the PTA Bulletin

Board. Maintain a few copies somewhere in the school's front office for visitors to "browse" through. Encourage parents to pass the information on to neighbors and relatives. These programs are easy money for your PTA. Here is one example of a program description:

**HARRIS TEETER  
"TOGETHER IN EDUCATION" PROGRAM**

Beginning August 1<sup>st</sup> of each school year  
ABC Elementary proudly joins Harris Teeter's  
"Together in Education" Program  
to help raise funds for our school.

**It's easy and it's FREE!**  
***Here's how it works:***

- ❖ In August of each school year, simply ask the Harris Teeter Cashier to link your VIC Card to ABC's **2242** Account Number as you go through the check-out line.
- ❖ You may also link your VIC Card to our School account by stopping by the Customer Service Desk.
- ❖ ABC Elementary will receive at least 2% of your Harris Teeter brand purchases credited back to our account. Products include all Harris Teeter brand products, Premier Selection, H.T. Traders, More Value, Highland Crest and Hunter Farms.

(You could then cut and paste a copy of  
Your school's Account Number Card  
Here for parents to cut out and take  
With them to Harris Teeter"

## **MEMBERSHIP DEVELOPMENT**

Membership Development is a legitimate PTA expense. All PTA units are encouraged to have a budget line item for "Membership Development" as a means to develop unit members into leaders for the future success of the PTA unit. Listed below is a general cost outline of conferences, training events, and conventions that are available for members to attend. All PTA Board members and especially the Executive Committee members are encouraged to attend as many training and education programs as possible.

### **New Officer Training**

- Sponsored each spring by Wake County PTA Council
- **Cost:** Free
- Includes a general program presentation of benefit to all officers in attendance, including finances, communications, basic unit operations and management, etc.
- Groups are divided by year-round PTA units, newly formed PTA units, and traditional calendar PTA units to continue with round table discussions, best practice sharing, and additional training information specific to your unit's needs

### **Summer Leadership Training Conference**

- Sponsored by NC PTA in outlying counties of North Carolina
- Sponsored by Wake County PTA Council for Wake County and any surrounding counties not included in the NC PTA training sessions; held in Raleigh area
- **Cost:** \$10.00 per person, includes morning refreshments and lunch
- Includes programs for all officers and committee chairs as a follow-up to the New Officer training program or as a preparation for the new school year

### **Leadership Roundtable Workshops**

- Sponsored each fall (usually September) by Wake County PTA Council
- **Cost:** Free; dinner is available for purchase
- Various workshops offered as well as a keynote speaker of interest
- Especially important for officers and committee chairs to attend but is open to any interested PTA member

### **Regional Wake County Leadership Training Programs**

- Provided throughout the school year
- Sponsored by Wake County PTA Council
- **Cost:** Free for PTA Council member units
- Special programs may be offered as needs arise such as additional trainings for PTA units of newly opened schools, PTA units needing extra assistance,

Families: You Hold the Key parent education train-the-trainer programs, grant writing, and the like

### **North Carolina PTA Convention**

- Usually held in late April or early May each year on a Friday and Saturday
- This is an excellent experience for unit officers and committee chairs. There are a variety of workshops and general sessions with special speakers that will benefit your PTA unit. There are also wonderful opportunities for networking and learning from other PTAs across the state.
- It is recommended that at least the President and 1<sup>st</sup> Vice President or President-Elect attend.
- **Cost:** \$45.00 per person pre-registration fee  
\$50.00 per person on-site registration fee  
\$35.00 per person registration for one day only  
\$30.00 per person for Friday Membership Celebration Dinner  
\$46.00 per person for Saturday lunch and Awards Banquet  
Total convention expenses generally cost about \$125.00 per person.  
(Travel and accommodations may also be added to these expenses if the convention is out of town. You would know this a year ahead of time so you can budget accordingly. Hotel accommodations for two people costs approximately \$100-\$120.)

### **National PTA Convention and Exhibition**

- Held in late June each year in a different state; it is a 3- or 4-day convention
- This is an excellent opportunity to attend top-notch workshops and general sessions, as well as to meet and network with other PTA members from across the country. This is quite an experience!
- When the convention is held within driving distance, it is recommended that the President and 1<sup>st</sup> Vice President or President-Elect, or other designees attend.
- **Cost:** \$160.00 per person full conference advanced registration fee  
There are several special events and meals that could be included and these cost generally \$30.00 each.  
Meals will cost approximately \$40.00 per person per day.  
If not within driving distance, air fare travel will be required. (For the air fare to St. Louis for the 2007 convention, it cost just over \$400.00)  
Hotel accommodations for two people costs approximately \$140.00 per night.

**Keep in mind that there may be other training and development opportunities throughout the year sponsored by Wake County PTA Council. WCPTA and NC PTA also offer training opportunities to individual PTA units upon request.**

### **BUDGET PLANNING**

It is prudent and wise to consider adding any or all of these membership development opportunities in the PTA Budget. Leadership training and development is vital in building and/or maintaining a healthy organization. Remember that PTA is a 501(c)(3) **business** and like any business, it is important for its leaders to continually learn and grow as well as to develop new leaders along the way.

