



West Virginia PTA  
Local Unit  
Handbook

West Virginia PTA  
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Visit our website at: [www.westvirginiapta.org](http://www.westvirginiapta.org)

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## **GENERAL INFORMATION**

The West Virginia Congress of Parents and Teachers, Inc., a branch of the National Congress of Parents and Teachers, is a non-profit educational organization, which seeks to unite the forces of home, school, and community, and believes in the democratic process and principles.

### **Policies**

The organization is non-commercial, non-sectarian and non-partisan. No commercial enterprise and no candidate may be endorsed by it. The name of the West Virginia PTA, its regions, councils, and local units or their officers in their official capacities may not be used in any connection with a commercial concern, or with any partisan interest, or for any other purpose than the regular work of the organization. These policies should not be confused with authorized parent-teacher activities in the field of legislation.

### **Structure**

The work of the West Virginia PTA (incorporated under the laws of the State of West Virginia) is carried on through its local PTAs. Each local unit is self-governing, planning its programs and activities to meet the needs of children and youth in the communities in which they serve. However, the state chairman of bylaws must approve the bylaws of each local unit, as they must conform to the policies of the National PTA and West Virginia PTA. All communications, including proposals for action, should go through regular PTA channels—unit to council to region to state to National PTA. Local proposals may gain support from additional people as they move along, coming to the National PTA with greater strength.

### **Membership and Dues**

Any person interested in the Mission of the West Virginia PTA and willing to uphold its basic policies and subscribe to its Bylaws may be a member. Membership is all-inclusive. When an individual pays due in a local unit, he becomes at the same time a member of the West Virginia PTA and the National PTA. Local units set their own dues amount, from which four dollars and seventy-five cents (\$4.75) must be sent to the West Virginia PTA office. The state portion of the dues is one dollar and fifty cents (\$1.50) and the National portion of the dues is three dollars and twenty-five cents (\$3.25).

### **Correct Usage of PTA**

PTA and PTSA are registered service marks of the National PTA and may be used only by those in membership with the National PTA. **DO NOT USE** hyphens, periods or small letters. When used as a plural noun, it should be PTAs or PTSAs.

## **WEST VIRGINIA PTA OFFICE**

The administrative office of the West Virginia PTA is located in Parkersburg and is being operated by PTA volunteers. Mail and telephone messages are checked regularly.

Mailing address: P.O. Box 3557  
Parkersburg, WV 26103-3557

Telephone: 304-420-9576

E-Mail: [info@westvirginiapta.org](mailto:info@westvirginiapta.org)  
Website: [www.westvirginiapta.org](http://www.westvirginiapta.org)

### **The West Virginia PTA office is the place to ...**

Request additional information on any matter of PTA concern.

Request PTA speakers, program ideas, and other program materials. Send names of new officers and chairpersons.

Send changes of addresses or name of local unit and council officers. Order state PTA Honorary Life Memberships.

Send scholarship contributions

Remit \$4.75 membership dues monthly.

**When contacting the state PTA office, always include your name, complete address with zip code, phone number, county and the name of your PTA.**

## **THE STATE PTA SERVES THE LOCAL UNIT THROUGH...**

**REPRESENTATION**: The state president represents the interests of the West Virginia PTA and its local units to the National PTA, bringing National PTA's interests back to the state and local units. The state president also:

- Makes personal contacts with state and national legislators and may offer testimony at hearings in support of PTA positions.
- Is the state representative at the National Convention.
- Holds an annual convention where each unit is entitled to representation through delegates who vote on issues, bylaws, and officers.

**LEADERSHIP TRAINING AND CONFERENCES**: Provides training for state and local unit leaders through workshops, leadership/regional trainings and correspondences as well as:

- Conducts conferences on PTA concerns, such as parenting and health education.
- The Regional Director keeps in touch with units and councils.

**STATE BOARD MEMBERS**: Shares their expertise through convention and regional trainings. State board members also:

- Conducts convention workshops.
- Presents leadership training.

**BENEFITS** of being a local unit in the West Virginia PTA are:

- Tax-exempt status for your local unit.
- Bonding/liability insurance at special group rates.

**ASSISTANCE**: Provides guidelines and materials for each unit's president, other officers and chairmen. When a request is received for help on a specific local unit problem, assistance is offered in the form of:

- A publication that answers the question.
- A personal letter sharing the experiences of other units who have solved a similar problem.
- A personal visit from a state representative to help you find a solution.

## **RESPONSIBILITIES OF LOCAL UNITS TO THE STATE PTA**

**ORGANIZATION:** Immediately following election of officers, the names, addresses and phone numbers of the newly elected unit/council officers should be sent or faxed to the state office. The state office must have this information in order to communicate with the local units/councils through mailings, etc. The names and addresses of PTA unit/council officers and chairmen are **NEVER** released to other organizations or commercial enterprises, etc.

**BYLAWS:** All local units are required to update their bylaws every third year for review and approval. (This is a requirement to maintain the status of being a local in good standing). The bylaws will be checked, and if in order, an approved copy will be returned with the West Virginia PTA seal. If bylaws need updating, the state bylaws committee will assist the unit in becoming current with PTA requirements.

**FINANCIAL RESPONSIBILITIES:** All local units will:

- Enroll members according to the state PTA guidelines (see local unit dues report form), and pay the state and national portions of the dues for each member to the state PTA office monthly
- Make sure to register for Givebacks so that membership dues can be sent in each month
- Use local unit PTA funds for training its leaders.
- Explain to the members, "Just what we are getting for our state and national dues?" (\$1.50-state and \$3.25-national).
- Remember to budget monies for the state convention and leadership trainings.

## **PTSA—Put an “S” in your School’s PTA**

Young people today—are politically aware and socially active at an earlier age than the young people of just a decade ago—need vital organizations through which they can direct their efforts to bring about change.

Thinking parents and other adults are groping for an understanding of student unrest and revolt. When the generations talk together, each discovers that the other side isn’t square. Teenagers begin to trust those over thirty; their elders begin to respect those under twenty.

The PTSA isn’t an answer in itself. Rather it serves as a means that can lead to solutions—a gathering of people within which individuals can interact effectively to bring about improvements in education and in the lives of children.

As they work with parents and teachers in PTSA students, who did not know how before, learn how to listen as well as talk, how to understand different points of view, how to analyze problems and consider optional solutions.

Students must be accepted in PTA on equal terms with adults—complete involvement, complete participation, and complete responsibility. **HEREIN LIES THE KEY TO STUDENT MEMBERSHIP IN THE PTSA—all rights and full accountability.**

PTA has no restrictions as to age in its application for membership.

In fact, membership increases—not only because students join, but also more parents join. **When membership increases, THE POTENTIAL FOR ACTION INCREASES, TOO.**

Opposition to PTSA is often based on the idea that students are indeed children and, therefore, have no right, authority or ability to work with adults on an equal basis.

To change from a PTA to a PTSA or to initiate a PTSA requires only the addition of one word to the bylaws. Simply add “student” to “parent-teacher association”.

## PTA STRUCTURE...FOUNDERS' DAY

In 1870 the census reported that 750,000 children between the ages of 10 and 15 were working throughout the country. This number increased over the next few years.

Then in the 1890s someone started asking questions. Why should countless children of uneducated and poverty-stricken parents be working in dark, damp factories? Why should they be denied the benefits of good food, adequate shelter, wholesome fresh air and education?

This someone was **Alice McLellan Birney** of Washington, D.C., who didn't stop with just asking questions and worrying about these little ones. She went to work to change things. She realized that the mothers of these children had to be educated and the nation made to recognize the importance of the child. Why not have a National Congress of Mothers?

By joining forces with **Phoebe Apperson Hearst**, the first Congress was held at the White House on February 17, 1897. Our founders hoped for 200 to attend...two thousand came and the PTA was on its way. Fathers and teachers joined in increasing numbers, so the name was changed in 1925 to the National Congress of Parents and Teachers.

Because of the dual school system that existed in nineteen southern states and the District of Columbia, the National Congress of Colored Parents and Teachers was organized in 1926 in Atlanta, GA, with **Selena Sloan Butler** as founder. The National PTA helped set up the organization and worked closely with the group, whose objects and child welfare goals were the same as its own.

The National Congress of Parents and Teachers and the National Congress of Colored Parents and Teachers were united on June 11, 1970. The unified organization, continuing as the National Congress of Parents and Teachers, serves all children with equal concern for all.

### **Structure**

As the National PTA serves the West Virginia PTA, the West Virginia PTA has structured itself in the following manner:

The state PTA has been divided into 7 regions with a regional director assigned to each of these regions. Some areas are fortunate to have county councils where 3 or more local units have organized under the authority of the West Virginia PTA.

The local unit is the most important division of PTA. All other divisions exist to serve the local units. The local PTA is organized and chartered by the state PTA in accord with authority granted to the state by the National PTA bylaws.

## WHAT IS A PTA CONVENTION?

It is the decision and policymaking body of both the state and National PTA.

A PTA convention is a group of dedicated concerned people representing their fellow PTA members and acting on their behalf. It is through action taken by convention delegates that the course of the State and National PTA are decided.

Our state bylaws give specific information about how many voting delegates each unit may send to a state convention. These figures are determined in advance of each convention and checked very closely as each delegate registers. A record is kept to the number of voting delegates each unit is qualified to send to convention. These delegates should be selected well in advance of the convention date in order to give them time to become aware of your members' thinking on the program items to be presented. Items that are to be brought to the convention floor should be presented to the unit's membership for consideration, with voting instructions for the delegates being developed from that discussion.

The following are regular items of business that are presented to convention delegates for their consideration:

- ELECTION OF OFFICERS—The officers of the West Virginia PTA are elected in the odd-numbered years.
- BYLAWS—State bylaws can only be amended by a two-thirds vote of the convention body as per Article XXIII of our state bylaws.
- LEGISLATIVE PROGRAM—This is prepared by the state legislative coordinator but must be presented to the convention body for approval before it can be implemented. This implementation is through the action of local units.
- RESOLUTIONS—Members are made aware of resolutions that are to be presented at the convention in advance of that time. Resolutions are often changed or rejected by the delegates.

It is important to remember that YOU—the PTA members—are the ones who provide a large part of the convention business before it reaches the floor. Local PTAs may recommend nominees for state officers, their suggested bylaw amendments, their thoughts for the legislative program, and their resolutions through proper channels so that they truly are the governing body of the PTA.

The real working capital of a PTA lies not in its treasury but in its members—in their energy, their resourcefulness, and their determination to advance the well-being of children and youth. YOU are the PTA. Be certain your voice is heard!

## **LOCAL UNIT STANDARDS OF AFFILIATION**

PTA Affiliates in Good Standing are entitled to the following rights and benefits:

- Affiliation with National PTA and West Virginia PTA - Status as a Chartered Unit/Council
- Access to exclusive National and West Virginia PTA resources, training, technical assistance and other services
- Eligibility for grants or program participation funds
- Participation in National and West Virginia PTA awards programs
- Access to readymade programs such as Reflections and Take Your Family to School Week
- Nonprofit federal tax exemption under the West Virginia PTA group exemption
- Use of National PTA service marks (including PTA<sup>®</sup> and PTSA<sup>®</sup>) in conjunction with name of the PTA Affiliate
- Exemption from West Virginia State sales tax
- Use of official PTA and PTSA logo
- Collection of individual local membership dues
- Sending voting delegates to West Virginia PTA's annual convention based on policy set by West Virginia PTA

**Please see the Local Unit Standards of Affiliation Guide on the next page for an easy access guide for the standards and when to file or submit the requirement!**



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**This is effective for 2026-2027 School year**

**Local Unit and County Council Standards of Affiliation**

To be eligible for donations and grants, tax exempt status, and to remain a PTA, all local units and county councils need to be in "good standing" with the West Virginia PTA. The following items must be sent to West Virginia PTA by email office@westvirginiapta.org or mail to P.O. Box 3557, Parkersburg, WV 26103-3557.

Name of PTA \_\_\_\_\_

Date: \_\_\_\_\_

<b>Item</b>	<b>Format Sent</b>	<b>Due to WVPTA Office</b>	<b>Notes</b>
Local Unit Officer Form	Givebacks	July 1st	Must have new form every year even if there are no changes
Membership Dues	Givebacks	Monthly (only if reporting new members)	Minimum of 10 members due prior to October 1 <sup>st</sup>
Financial Review (form & checklist)	Givebacks	Within 90 days of fiscal year end	Forms found on PTA site -- westvirginiapta.org
Copy of IRS 990	Givebacks	Within 30 days after submission to the IRS	Due to the IRS by the 15 <sup>th</sup> day of the 5 <sup>th</sup> month after fiscal year end
Proof of general liability and bonding insurance	Givebacks	Annually	To be submitted after renewal is completed each year
Bylaws	Google form sent from WV PTA	Review and renew every three years	Send google form to <a href="mailto:bylaws@westvirginiapta.org">bylaws@westvirginiapta.org</a> ; upload approved approved set to Givebacks. Form on website -westvirginiapta.org

*A benefit of being a PTA is a central location for all your important paperwork. As part of our service to you, all information will be kept in each unit/council's file.*

## SAMPLE AGENDA

### Call to order.

- ❖ The presiding officer (known as "the chair"), having determined a quorum is present, says, "The meeting will come to order." (Raps the gavel once.)

### Opening Ceremonies.

- ❖ May be an inspiration, Pledge of Allegiance, etc. An opening ceremony is optional. The chair says, "Rise and remain standing for the inspiration, given by\_, followed by the Pledge of Allegiance to the flag of the United States of America, which will be led by \_\_\_\_\_."

### Reading and Approval of Minutes.

- ❖ The chair says, "The secretary will read the minutes." (Secretary reads.) The chair then says, "Are there any corrections to the minutes? (Pause.) If not, the minutes stand approved as read (or corrected)."

### Reports of Officers, Board Members and Standing Committee.

- ❖ Officers and standing committees are called in the order they are listed in the bylaws. The chair should be aware of committees that have a report and state, "The next business in order is the report of officers, board and standing committees."
- ❖ The chair then says to the secretary, "Is there any correspondence?" (Secretary reads portions of correspondence or summarizes the content.)
- ❖ The chair then requests of the treasurer, "May we hear the treasurer's report?" (The treasurer's report is not "adopted," but "filed for audit." The auditor's report is usually adopted at the annual meeting by a majority vote.)
- ❖ The chair then calls on representatives of the executive board and standing committees. No action is taken on the reports unless a recommendation is made. If a recommendation is made, it is usually made in the form of a motion and action is taken on the motion in the regular method of handling motions.

### Special Committees.

- ❖ These are announced only if they are prepared and instructed to report.

### Special Orders.

- ❖ These are bylaws matters that require special actions such as nominations and elections. The chair says, "The next business in order is the election of officers. The secretary (or parliamentarian) will read Article \_\_\_, Section\_\_\_, of the bylaws, which deals with the election of officers."

**Unfinished Business.**

- ❖ Incorrectly called "old business," this is not announced unless the minutes indicate that a question was not finished or that a question was postponed to the present meeting. If the president is unaware of any unfinished business, he or she should say, "The chair is unaware of any unfinished business,"

**New Business.**

- ❖ These are motions introduced by members or action prompted by correspondence. The chair states, "The next business in order is new business. Is there any new business?" The chair calls for discussion and puts all motions to vote.

**Announcements.**

- ❖ The chair (or designee) gives dates of upcoming meetings and other important events.

**Program.**

- ❖ Unless the order of business is changed to suit the speaker's schedule, the program is usually presented following announcements. The chair states, "The program chairman will present the program (speaker)." The chair does not "turn the meeting over to" the program chairman.

**Adjournment.**

- ❖ Signifying conclusion of the meeting, this may be by unanimous (or general) consent. The chair asks, "Is there further business? (Pause.) If not, the meeting is adjourned." A single rap of the gavel signals adjournment. If there is a motion to adjourn, it requires a majority vote.

## **GUIDELINES FOR TAKING MINUTES**

Enter minutes in a separate bound book with numbered pages.

The secretary records briefly all business in the order in which it is presented at the meeting. Record only the action taken, not the discussion.

Record every motion by including the exact wording of the motion and by stating the action taken. If it is a long motion, request that the maker put it in writing.

Present the minutes for approval by reading or distributing them at the opening of each meeting. A copy for the president is a necessity.

### **FORMAT FOR TAKING MINUTES**

- ✓ Kind of meeting—regular, special, annual or adjourned
- ✓ Name of the association
- ✓ Date, place, and time of meeting
- ✓ The names of the president and secretary present, or in their absence, the names of persons who are their alternates
- ✓ Quorum established
- ✓ Disposition of the minutes of the last meeting (whether they were read and approved or whether their reading was dispensed with)

In the remainder of the minutes, a separate paragraph should be entered for each subject covered, including:

- ✓ Treasurer's report should contain the balance on hand, receipts and disbursements. Entire report should be written by the treasurer and attached to the minutes
- ✓ Correspondence
- ✓ Committee reports
- ✓ All main motions not lost or withdrawn and the name of each member who introduced a motion, but not the name of the person seconding the motion
- ✓ Program topic, if any, method of presentation, name(s) of participant(s) and important points covered
- ✓ Time of adjournment
- ✓ Closing—"Respectfully Submitted"—no longer required
- ✓ Signature of secretary

## PROPER PROCEDURE FOR HANDLING PTA FUNDS

It is imperative that the treasurer maintains accurate records of every penny that belongs to the PTA. To protect people involved with collecting and handling the PTA's funds, you need to keep accurate records.

To ensure a proper audit:

- \$ The treasurer should issue a receipt for all money received from committee chair anti individuals. A ledger for recording the receipts is very beneficial.
- \$ The money should be counted and verified by at least two people and turned over to the treasurer without delay. The treasurer issues a receipt for the entire amount to the chair of the fundraisers.
- \$ All money must be deposited in the PTA bank account in a timely fashion. There is never any reason for cash to be taken to a treasurer's home (or any other person's). Night deposits can and should be made so that all money is deposited promptly.
- \$ All PTA transactions should be done by check. Two signatures should be required on all checks issued by the PTA. Nothing should ever be paid by cash. Signing blank checks can lead to the same problems that we encounter as individuals if we sign blank checks for our personal accounts.
- \$ No bills should be paid unless they have been authorized. The procedure for authorizing payment of bills is spelled out in your local unit bylaws.
- \$ The treasurer should balance the bank statement immediately when it is received. If a unit finds that bonding is too costly, another safeguard is to have the bank statement mailed to the president or some other elected officer who reviews it with the treasurer on a regular basis. The little extra time that is given by another PTA member can provide additional security for PTA funds.
- \$ The treasurer should be able to answer questions at each PTA meeting, should they arise. The books are open to inspection, if requested, by any member, but are never surrendered to anyone- they are the treasurer's responsibility. You can arrange a meeting time, and the books may be inspected in your presence, if desired.
- \$ **PTA funds are never combined with school funds.**

Present a statement at each regular meeting of the executive board showing amounts spent. Recommend to the association any budget revisions necessary for the effectiveness of the local unit's work.

It is important to remember that fundraising is not the primary function of PTA. Funds are raised only if they are needed for parent-teacher work. Before approving proposals for material aid to the school or community, the executive board should consider whether or not the proposed equipment or service is a public responsibility and should be paid for with public funds.

The budget adopted serves as a financial guide for the year and may be amended by a vote of the association at any regular meeting or at any special meeting called for that purpose. Any additional expenditure not provided for in the budget is also presented to the association for approval. The treasurer shall make disbursements in accordance with the approved budget, and the treasurer cannot pay bills not included in the budget until authorized by the association.

## **FINAL REMARKS**

Remember, the treasurer is the legally responsible, authorized custodian, elected by the members, to have charge of the funds of the PTA. However, it is essential that the president, who bears full responsibility for the total affairs of the PTA unit, council, or region, always work closely with the treasurer and have a complete understanding of all financial matters. Each of these officers has their own role to play; both must be committed to keeping the affairs of the association on a sound financial basis.

Finally, always remember the cardinal principles of PTA financial management:

- \$ All treasurers should be bonded
- \$ Never sign a blank check
- \$ State and National portions of dues are never recorded as local unit income
- \$ Never deposit PTA funds in a personal or school account
- \$ PTA funds must be kept separate from school funds

## **FINANCIAL PTA ACTIVITIES**

**The primary emphasis in PTA should be focused upon the OBJECTS---not upon fundraising!**

A concern for financing is both necessary and proper provided it is held in perspective. The funds received and disbursed by a PTA, within the accountability of the treasurer, are of two categories. In the first category are the funds that come from membership dues, Founder's Day contributions, the sale of PTA publications, the soliciting of subscriptions to the state PTA and National PTA publications, state and national honorary life memberships and contributions to PTA scholarship funds. In the second category are those funds received from fundraising projects.

The usual practice among PTAs is handling funds of the first category is exemplary and routine because these are received and transmitted in definite units for a specific purpose.

In the matter of fundraising, any funds raised should be used for definite PREDETERMINED and budgeted purposes that further PTA work-such as funding the conferences, committees, projects and programs in which the PTA purposes are developed.

PTA or PTSA fundraising should be carried on within the framework of National PTA policies. A PTA should never undertake any form of fundraising that may be detrimental to character building. When children take part in projects, their share should be either a natural outgrowth of regular schoolwork or a constructive leisure time activity.

There are many local, state, and federal laws and tax regulations that must be considered in relation to fundraising activities. Since the problems vary from community to community and are dependent on the type of activity involved, it would be well for a PTA or PTSA to discuss the organizing and carrying out of its fundraising projects with a local attorney and/or the district director of internal revenue.

USE OF PTA FUNDS: Before approving proposals for material aid to the school or community, it is well for a PTA or PTSA to consider whether the proposed equipment or service is a public responsibility. PTAs may initiate and operate new services until their value has been demonstrated and public agencies take over them. In emergencies, PTAs may provide for the pressing needs of children and youth while they work to arouse the public to its obligations. Such action would need full sanctions from school authorities.

PTA funds should be used for PTA work as a matter of ethics. PTA has no right to raise money for PTA activities and then allows that money to be diverted into other channels-for example:

- \$ Leadership Training... PTA funds should be used for purposes that further PTA work which includes sending members to regional/leadership trainings, state conventions, PTA day at the legislature, and national conventions, to further train PTA leaders and future leaders.
- \$ Presentation of programs, which will inform and educate parents on issues relating to the health, welfare, and protection of children. (Child abuse, Nutrition, AIDS, Substance abuse, Child safety, etc.)
- \$ Sponsorship of cultural arts programs/assemblies for children and youth. (Band concerts, Theater presentations, Nature shows, Planetariums, etc.)
- \$ Recognition of children by providing awards.
- \$ Promotion of programs, which enhance the curriculum. (Science fairs, Career Day, Math fairs, Book fairs, Day in the Arts, etc.)
- \$ Sponsorship of after-school programs for children and youth.

Every PTA should have its own program of child welfare; home-school cooperation and community betterment and PTA FUNDS should be used for its advancement.

### **REMINDERS**

- ✓ Equipment purchased by PTAs will become the property of the school district and local procedures for purchasing and maintaining the equipment must be followed.
- ✓ Before approving proposals for material aid to the school, a PTA should consider whether the proposed gift is a public responsibility.
- ✓ Frequent fundraising activities by a PTA are irritating to many and may embarrass or drive away those who cannot afford them.
- ✓ You must have receipts for all materials purchased for audit purposes.

## **GUIDELINES FOR PTA FUNDRAISING**

- Set a goal at the beginning of the school year as to how much money you hope to raise and for what purpose the money will be spent. This should be included in your budget and voted upon by your general membership.
- Secure the approval and support of your administration.
- Protect the instructional time of the children. Fundraisers, which promote vendors/companies using school time for assemblies for training of students as salespersons for their product, should NOT be planned.
- Do not engage in any fundraising activity, which might interfere with the accreditation of your school.
- Fundraising activities should have educational, social, or recreational value to reflect the high principles of the association.
- Do not engage in frequent fundraising programs, which yield substantial income. This leads to a departure from the primary purpose of the association, which is to educate its members about the needs of children, not to raise funds!
- Before embarking on any joint financial endeavor with commercial concerns as a fundraising activity, you should consider whether the arrangement could be viewed as an endorsement of a product, company, or a foundation. Any aspects of endorsement must be avoided.
- Protect your tax-exempt status! Disregard of the prohibition against substantial commercial activities could result in having to pay taxes, penalty, or the ultimate sanction, loss of tax-exempt status. Local PTA units that engage in extensive fundraising activities not associated with their primary purposes may become liable to file IRS Form 990T and pay a tax on unrelated business income. (See the section on Unrelated Business Income on page 30)

## **SUGGESTED FUNDRAISING ACTIVITIES**

Fundraising activities, which involve the entire family, should be promoted. Such activities would include the following: carnivals/festivals, talent shows, family dinners, flea markets, musical programs, skating parties, craft/rummage/garage/white elephant sales, and book fairs.

### **Volunteer Protection Laws**

The federal government and most state governments have adopted volunteer protection laws. These laws afford some additional protection for PTA volunteers in today's litigious society. Knowing they are protected may encourage more people to become volunteers.

### **Liability Insurance**

PTA units should consider their need for liability insurance when there are projects or activities that may result in potential hazard for PTA members, school children, or other third parties. Liability insurance is an important and necessary item today.

West Virginia PTA is pleased to announce that we have moved the insurance program offered to local units and county councils to AIM Insurance. Local units may wish to purchase liability insurance through local insurance agents, however, such coverage may be purchased either on a continuous, year-round comprehensive coverage basis, or on a one-time basis for special fundraising events. School district liability insurance does not extend to PTA units.

As a local unit in good standing, the insurance coverage offered to you by AIM Insurance is at a special rate because you belong to the state PTA. Should any unit withdraw or lose its current standing, a considerably higher premium will be charged for this liability insurance. This is yet another benefit of belonging to the West Virginia PTA.

## **THE 3-TO-1 RULE**

When planning the year's activities, PTAs should use the 3-to-1 rule: For every fundraising activity, there should be at least three non-fundraising projects aimed at helping parents or children or advocating for school improvements.

## **IMPORTANT NOTICE REGARDING TAX EXEMPT STATUS**

WV PTA has tax-exempt status as a 501 (c) (3) organization. Every local unit or county council (subordinate organization) also has tax-exempt status under WV PTA's group exemption. Each local unit and county council **MUST** have a Federal Employer Identification Number (FEIN) and a current WV business license.

The application for the FEIN is done only once and stays with your PTA as long as it is in existence. This number **MUST** be on file at the state PTA office. Each year the state PTA treasurer must report all active local units and county councils to the IRS so that each may retain their tax-exempt status.

The WV Business Registration Certificate (business license) can be applied online at [tax.wv.gov](http://tax.wv.gov). Please contact the WV PTA Treasurer at [treasurer@westvirginiapta.org](mailto:treasurer@westvirginiapta.org) to begin the process. There may be penalties if you file without contacting the treasurer to make you aware of filing requirements. The certificate must be on site whenever there is a meeting or event. A local PTA unit is not required to file with the Secretary of State. Again, contact the state treasurer if anyone tells you that you must file with the Secretary of State.

If you have any questions or concerns, please contact the state PTA office or the state PTA treasurer for guidance in complying with the federal and state government.

**If your local unit or county council does not comply, your PTA may be liable for back federal and state taxes.**

Please do not contact the IRS or the West Virginia tax department. We have found that in the past if a call has been made without ALL pertinent information, erroneous information has been given to that **PTA** making the call. These government entities do not distinguish between PTA and PTO or booster groups without the proper information being conveyed to them. Contacting the state PTA office or the state PTA treasurer is the only means of attaining that information.

## **BUDGETS**

A budget is merely a plan for spending. Without such a plan, PTAs often experience unnecessary headaches and problems. Every PTA should have a budget and operate within its guidelines.

Local unit bylaws should specify who prepares the budget for your PTA. The treasurer needs to be prepared with the necessary information to help the budget committee develop your budget. Officers and chairs should have an accurate idea of what they plan to spend to help in this process.

The financial section of the National PTA annual resources will give you guidance for preparing a budget and have sample budgets that can be adapted to your PTA's needs. (A Sample has been included in this handbook as well)

The proposed budget should be approved by the executive board and presented to the membership for adoption at the first meeting.

Certain IRS guidelines that govern spending allow PTAs to enjoy a non-profit status as a 501 (c) (3) organization and as such are exempt from paying federal income tax. A PTA's chief function should be educational, and budgets should reflect that function. Expenditures should fall into three relatively balanced categories: Educational, Charitable, and Instructional/Operational.

The following definitions can be used to describe the categories:

### **Educational**

Supplements the educational instruction of the students  
Examples: assemblies, Cultural Arts/Reflections Program, speakers, field trips, Math Matters projects

### **Charitable**

Provides children with services or programs which they would not otherwise receive  
Examples: assemblies (entertainment), celebrations, and certain field trips

### **Instructional/Operational**

Training for members-Summer Session, Convention, Legislative Conferences, Leadership Development Training, etc.  
Informational materials to educate and inform members (Our Children, National PTA kits, Newsletters) Administrative costs (postage, printing, committee expenses)

## **WHAT TO DO WHEN MONEY OR OTHER ASSETS ARE MISSING?**

A much too common question lately has been what to do when PTA members think, or more often know, money is missing from their local unit.

The first consideration for PTA members should be to review their unit's system of internal controls and decide if the theft is a result of a lax internal control system, or if they are aware of the theft because they have a strong internal control system in place. When procedures are in place that everyone involved follows, it is that much harder for someone to "borrow" the funds.

Next, verify that there is a loss and determine the amount by doing an internal audit of cash or by physical inventory of other assets.

How the PTA proceeds then depends on the following.

- \* If the PTA is bonded
- \* If the amount of loss is large or small
- \* If the responsible party is known
- \* If there are extenuating circumstances

If PTA members are certain who is responsible for the loss-and even if that person is willing to make restitution-the PTA should still contact its bonding company to determine how the company requires the matter to be handled. If possible, it may be advantageous for the PTA to be reimbursed by the bonding company. Then the person responsible for the missing money can make restitution to the bonding company. This takes the PTA out of the picture and makes the bonding company responsible for any collection. Determining how to handle restitution may depend on whether the insurance company will raise its rates as a result of the settlement.

If the PTA is not bonded but is absolutely certain who is responsible for the missing funds, arrangements may still be made with the guilty party to make restitution. If PTA members decide against this course of action, they may instead want to contact the state's attorney (district attorney in some areas) or the police for instructions on prosecuting the case. PTA members should be extremely cautious, however, about placing blame to avoid the possibility of being sued for defamation of character or slander. If the PTA makes a separate agreement with the responsible party and the guilty party does not uphold the agreement, the PTA may have recourse in a civil lawsuit. It does not matter if the PTA is bonded or not. The agreement, however, should be in writing and witnessed in order to have validity. If the loss is great enough, the PTA may want to consider contacting an attorney for advice.

## **A Final Word**

For the sake of the innocent parties, PTA members are advised to consider extenuating circumstances when determining how to handle the matter of missing funds. Limit knowledge of the situation to only those individuals who absolutely must be informed. For the sake of family members, especially children, keep the matter confidential.

## **COMMITTEE STRUCTURE—HOW TO USE COMMITTEES**

Committees are the practical and democratic way of involving the membership in attaining PTA goals. They are the working machinery of the PTA. The decision-making ability of the whole is always more capable than the ability of any of its members alone. Participating in decision-making encourages maximum support for new ideas. A committee of one is not a committee. In order to fulfill its function, a committee requires consistent, active participation from all its members. The only justification for a committee is a need to accomplish some purpose. But no committee exists in a vacuum—members of the committee need to listen to and carefully consider advice from officers, so that decisions will be within the framework of the organization as a whole.

Types of Committees: Standing Committees perform continuing functions necessary for the ongoing operation of the association; they operate indefinitely. The members of standing committees serve for a term that corresponds with that of the officers, unless otherwise stated in the bylaws. Special or "ad hoc" committees are generally formed to accomplish a specific objective. Their existence stems from a new or current problem or project that the association is facing. When the problem is resolved, the project is completed, or the information is gathered, and a report given, then the committee will disband.

Who Are Good Committee Chairmen: Some consideration in selecting members might include experience, new to organization or are of committee work, geographic location, enthusiasm, background knowledge, community contacts, experience in related areas.

Guidelines for Committee Chairmen:

DUTIES: Your first duty as chairman is to bring together those who share your interest in functioning on your particular committee (the chairman is NOT the committee). Having trouble finding others to serve? Ask the following for suggestions: people you know, past council officers, principals, retired people, people without children.

The chairman is someone who has the ability to organize the members into a working group, not necessarily the one who has the most knowledge about the topic at hand, not the one who does all the work. It is general practice for the chairman to enter into the discussion and participate in group decisions just as any other member. Members should understand that they have a shared responsibility.

### **Helpful Hints for Successful Committee Operations:**

Either the Executive Committee or the Board of Directors should approve all committee plans of work. Consult your bylaws. Recommendations from a committee should be presented to the Executive Committee and then the Board of Directors for action.

Find out where good work is going on, so that you may share it. Stimulate the council itself to exercise leadership on a community-wide need in your field. In this kind of activity, the council serves as a medium through which the local associations unite their

efforts on something that is community wide rather than local in nature.

Assess budget needs and make requests to budget committee or board. Get board "OK" before spending money if over budget.

A productive committee is possible when:

- Committee members together develop a plan of work
- The meeting is informal
- Everyone participates
- A "WE" spirit and attitude exists
- Thinking is stimulated
- Members are interested
- Decisions are reached
- Workload is shared—assignments made

The association president is familiar with the operations of the organization. The committee should seek his/her assistance in selecting committee members. By keeping the president informed and familiar with committee activities and progress, he/she will be able to advise on problems and procedures and can point out possible pitfalls. The president is automatically a member of all committees except the committee on nominations.

### **Guidelines for Committee Chairmen:**

No chairman or member has a right to speak for the committee or the organization without first having obtained approval. Study the procedure book from your predecessor and pg. 26 then have a conference with him/her. Have a conference with your president; share ideas about possible goals. After the committee has set goals and decided on projects, write a Plan of Work, including projected expenses, for the year. Get approval from the Executive Committee. File a copy of the Plan of Work with the secretary, give one to each committee member and put one in the procedure book. It is absolutely essential that chairmen keep good records. Members should also maintain a notebook with thorough records.

**THE MEETING:** Before you call your first committee meeting, have you prepared yourself to lead this group in a manner that will ensure constructive results? Here are some tips:

- Familiarize yourself with your subject
- Prepare an agenda; lead your group into an action plan
- Suggest several possible goals related to your committee
- Urge discussion and participation from each member
- Agree upon goals for the year
- Develop a plan of action
- Decide now who will do what (divide those jobs!)
- Lay plans for subsequent meetings; assign specific actions to each member to be brought back to the next meeting
  
- Always start the meeting on time; state briefly the reason for the meeting

- at the beginning
- Make sure committee members get all the information—pro and con
- Review the committee’s objectives relative to the objectives of the association
- Keep the meeting moving; interest lags when action lags
- Control aimless discussion; check at the end of the meeting to see if members feel all relevant subjects have been covered
- Hurriedly passed motions usually don’t receive the consideration they need; better to table them until the next meeting when they can be discussed in detail

**If these steps are followed, no one will leave a meeting that is all talk and no action.**

**Minutes of the committee meeting:** Minutes of a committee meeting are generally more complete than those of a business meeting because they form the basis for the committee report. For this reason, the secretary should be chosen with care. The group should choose a person for his/her ability to record the heart of the discussion for later use. Minutes of committee meetings should be available to its members, but need not be for others.

**Reporting: To your board**—you are now ready to attend your first board meeting and give your committee report. It is very important that you attend. It is very, very necessary for all committee members to communicate with each other and with the board officers. Not only is this a time for committee chairmen to report their progress, it is also the time that the decisions for the organization are made. **YOU ARE A PART OF THESE DECISIONS!**

**Reporting: To your procedure book**—make your report lengthy enough to cover every possible situation that might arise. Don’t presume that even the most routine procedures are common knowledge. If, for example, you were the membership chairman, don’t presume that the next person will know how to obtain the membership cards. Include every minute detail of the position. It is better to offer too much information than not enough. This is one area where short and sweet is not adequate. Include people you worked with or helpful contacts; also, where to find information. Don’t throw your tools away. A PTA/PTSA officer or chairman cannot build a better PTA/PTSA without the tools you can give...your experience.

## **Suggestions for Kinds of committees:**

The Executive Committee/Board of each local unit should meet as soon as possible after election to review the existing committees at that PTA/PTSA. Is the committee needed? Do the duties of the committee need changing? Can some committees be combined? Do some committees need dividing? Determine the need at your school and select accordingly. Refer to the PTA President's Quick-Reference Guide for further suggestions.

Following are committees you may want to establish. This in no way limits the committees' local units might need. The number and type of committees should reflect the needs of your PTA/PTSA, your school and your community.

WELLNESS  
BOOK FAIRS  
HOSPITALITY  
NEWSLETTER  
LIBRARY

HOMEROOM REPRESENTATIVES  
FUNDRAISING  
PROGRAMS  
YEARBOOK  
HISTORIAN

## **EXECUTIVE COMMITTEE**

### MEMBERSHIP OF THE COMMITTEE

- ✓ Is specified in the association's bylaws
- ✓ Is usually composed of the officers, chairmen of the standing committees, and the principal of the school or his representative

### DUTIES OF THE COMMITTEE

- ✓ Usually include the transaction of necessary business between association meetings, and the approval of plans of work of officers, chairmen, and committees, as authorized in the bylaws

### MINUTES

- ✓ Are not read at meetings, but committee actions are reported

### RECOMMENDATIONS

- ✓ Must be presented to the association for action

### OFFICERS AND CHAIRMEN

Those members who accept responsibility signify their willingness

- ✓ To learn about the organization as a whole
- ✓ To devote adequate time to serve the group and promote its work
- ✓ To work towards the goals expressed in the Purposes of the PTA
- ✓ To work within the basic policies as stated in the bylaws
- ✓ To use material received from his/her predecessor, state and National PTA publications, and other pertinent information
- ✓ To keep a procedure book and transmit it promptly to his/her successor along with all records, reports, and materials
- ✓ To acquire a working knowledge of parliamentary procedure
- ✓ To help interpret PTA policies to the members

- ✓ To participate fully in discussion of all issues; but when a decision has been reached, to be loyal and to abide by the will of the majority
- ✓ To cooperate with other officers and chairmen in the overall work of the association
- ✓ To keep the publicity chairman informed of all activities
- ✓ To attend council, region, state, and national meetings, workshops, and conferences when possible in order to increase skills and to develop competence and confidence
- ✓ To consult with the president in advance when planning to make a report, and to keep the report within the time allowed
- ✓ To become familiar with community organizations and agencies with similar interests and goals, and to cooperate with these groups in community projects when authorized

## CONDUCTING ELECTIONS: WHAT TO SAY AND HOW TO SAY IT

(After the parliamentarian has read the portion of the bylaws pertaining to elections, the president calls upon the chairman of the nominating committee to present the report of the committee. The president then restates the slate of nominees and asks each one to stand.)

President: \_\_\_\_ has been nominated for president. Are there any further nominations for president? (After a reasonable pause). If not, nominations for the office of president are closed. \_\_\_\_\_ has been nominated for vice president. Are there any further nominations for the office of vice president?

Member: (Rising) Madam President, I nominate \_\_\_\_ for vice president.

President: \_\_\_\_ has been nominated. Are there any further nominations for vice president? (Pause) If not, nominations are closed. \_\_\_\_ has been nominated for the office of secretary. Are there any further nominations? (Pause) If not, nominations for the office of secretary are closed. \_\_\_\_\_ has been nominated for the office of treasurer. Are there any further nominations for the office of treasurer?

Member: Madam President, I nominate \_\_\_\_ for treasurer.

President: \_\_\_\_ has been nominated for the office of treasurer.

Member: Madam President, I nominate \_\_\_\_ for treasurer.

President: \_\_\_\_ has been nominated. Are there any further nominations for treasurer? (Pause) If not, nominations are closed.

After nominations have been closed, many presiding officers re-read the entire list of nominees, asking the candidates to stand as their names are read. This is usually followed by an announcement concerning arrangements and rules for the coming election.

A motion to reopen nominations and a 2/3 vote may reopen nominations for an office.

President: The bylaws state that where there is but one nominee for an office, the ballot may be dispensed with and the election held by voice vote. Is there any objection to this procedure? Hearing none, the following are presented for election:

\_\_\_\_ is nominated for president. Those in favor say "aye." Those opposed,

say "no." The "ayes" have it and \_\_\_ is elected president.

\_\_\_ is nominated for secretary. Those in favor say "aye." Those opposed, say "no." The "ayes" have it and \_\_\_ is elected secretary.

### Two or More Candidates for Office

1. The chair announces the procedure for election
2. The chair appoints a teller committee
3. Qualified members cast ballots.
4. The tellers collect the votes and retire to a private room to count votes.
5. The chairmen of the teller's committee returns with a written report, signed by all of the tellers, which he or she reads and then hands to the presiding officer. The teller's report should include:
  - Number of votes cast \_\_.
  - Number needed to elect \_\_\_\_\_.
  - List of candidates in order of number of votes received. Number of votes received after each name.
  - Number of illegal ballots.

The procedure is repeated for each contested office. The president re-reads the report and announces the results for each office.

President: (After reading the number of votes received by each candidate for president): \_\_\_\_\_ having received a majority of the votes casts is elected president.

Note: If no candidate receives a majority of the votes cast for the office, there is no election and it will be necessary to re-ballot for the office. The complete teller's report must be recorded in the minutes.

Elections may also be held after nominations for each office have been closed. This allows members who aren't elected to one office to be nominated for others.

A motion to reopen nominations and a 2/3 vote may reopen nominations for an office.

## **PUBLICITY, PRESS, AND PUBLIC RELATIONS**

This committee may consist of one person or several, depending on the size of the association, local conditions, and publicity channels available. Responsibilities may be divided for press, radio and TV, posters and exhibits, inside publicity, and record book, with a general chairman coordinating and supervising the work.

### **THE COMMITTEE SHOULD:**

- Take advantage of every opportunity to publicize PTA
- Emphasize the interesting and unusual features of PTA work
- Keep informed about all activities of the unit
- Work closely with other officers and chairmen, especially program
- Check all information with the president before releasing it
- Plan releases specifically for the group they are intended to interest; i.e., the general public or the membership
- Contact local newspapers and radio and TV stations for deadline, local requirements, and other details
- Recommend to the budget committee an item to cover costs of the committee's work

### **MATERIALS SUBMITTED TO NEWSPAPERS SHOULD:**

- Be typed (or written legibly), doubled spaced, on one side only of 8½ x 11 paper; leaving wide margins at top, and, bottom, and sides
- Bear name of the association and the date
- Show name, address, and telephone number of press chairman in upper, left-hand corner
- Give main facts, or the most interesting part of the story, in the opening sentence
- Stress the news angle or unusual feature of the PTA activity
- Avoid abbreviations, adjectives, and unnecessary wordiness
- Be checked for accuracy of dates, times, names and initials, titles, and places
- Be submitted on time to meet newspaper deadlines

### **INSIDE PUBLICITY (THAT IS INTENDED FOR THE MEMBERSHIP OR SCHOOL FAMILIES) INCLUDE:**

- Newsletter, bulletins, and program booklets
- Membership invitations and announcements of coming events
- Posters and exhibits promoting PTA work

### **RECORD BOOK**

In addition to a procedure book, it is recommended that a publicity record book be compiled each year. It should contain all newspaper publicity, filed chronologically, and samples of all inside publicity.

## **PROGRAMS**

One of the major responsibilities of the program chairman is transferring the PTA aims and objectives into planned programs that inform and invigorate the PTA membership; that make them want to come back for the next meeting. **BOREDOM HAS PROBABLY DONE MORE TO LOSE PTA MEMBERSHIPS** than anything else. It is up to the local, grassroots program chairman to combat this by providing an outlet, through the scheduled programs, for the membership to become informed and actively involved in PTA concerns and activities for children.

The PTA is the largest volunteer organization in the world working solely for the welfare of children. Be proud of your involvement. Show enthusiasm for PTA work. Your enthusiasm will be contagious and the service you provide for children will reward you a thousand-fold.

### **GROUNDWORK:**

- Contact last year's chairman. Get any program material and information he/she has.
- Form your committee. This committee should be made up of parents, teachers, students, (in PTSAs) and the principal. This gives you a good cross-section of ideas and concerns from the school and community.
- Check with your other PTA committee chairmen. Perhaps your programs can tie in with the action of the other PTA committees, such as Juvenile Protection, Health & Safety, etc.

## **PROCEDURE BOOK**

One valid criticism that has been made of PTAs is that they close “shop” every spring, and in the fall new owners come in to open “shop”. Unfortunately, most of the time, the new owners know nothing of stock on the shelves and very little about how to manage the store. Procedure books can be an effective tool to help keep the “store” operating from year to year.

### **What is a Procedure book?**

A procedure book is the “How To” or “How I Choose To” do a particular job, event or function. It is a reference resource that provides basic guidelines to assist those who will follow you in a certain job or position.

A loose-leaf binder makes a serviceable and convenient holder to which pages can be added. Since some of your most valuable materials may not fit in a binder, an expandable file may be useful. It is suggested that each book be updated and revised periodically. Remember that a procedure book is the property of the association, and not the person who is using it that year.

### **What do you put in it?**

- 1) Name, address, telephone number, and period served
- 2) Your plan of work calendar
- 3) All information from your state and National PTA
- 4) Lists of Board of Directors, committee members, state and council counterparts, and other contacts
- 5) Association bylaws, current budget, newsletters, and bulletins
- 6) All correspondence pertaining to your office, or chairmanship
- 7) Copy of any reports sent to council, the state office, or the National PTA
- 8) Notes from workshops, conferences, and conventions you have attended
- 9) Any other resource material you have found to be helpful
- 10) Evaluation of the year’s work with specific suggestions for improvement

There should also be a copy of the National PTA Quick-Reference Guide pertaining to your job, and any other valuable documents you have acquired.

A procedure book, one of the most important basic tools in PTA work, is often the least used. Since the majority of new recruits have little or no experience in the job, they could use a procedure book to identify the work, maintain continuity of an office or chairmanship, and to chart a course of action to be followed. Supplying association background information, contributions from others, notes on successes and failures, and an up-to-date record provides a foundation on which to build.

**If you didn’t receive one, now is the time to start one!**