



## West Virginia PTA Local Unit Handbook



West Virginia PTA  
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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. Study materials or a report of the considerations that led to the request should accompany these.

### **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 dues 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 three dollars and seventy-five cents (\$3.75) 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 two dollars and twenty-five cents (\$2.25).

### **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 BOARD OF MANAGERS DIRECTORY 2015 - 2017**

## **Executive Committee**

<b>President</b>	<b>Janelle Sperry</b> Phone: 304.279.7270 Email: <a href="mailto:president@westvirginiapta.org">president@westvirginiapta.org</a>
<b>President-Elect</b>	<b>Kathy Parker</b> Phone: 304.476.6002 Email: <a href="mailto:presidentelect@westvirginiapta.org">presidentelect@westvirginiapta.org</a>
<b>1<sup>st</sup> Vice President</b>	<b>Missy Jones</b> Phone: 304.364.8790 Email: <a href="mailto:bylaws@westvirginiapta.org">bylaws@westvirginiapta.org</a>
<b>2<sup>nd</sup> Vice President</b>	<b>Ponnie Piggott-Sampson</b> Phone: 304.494.6696 Email: <a href="mailto:membership@westvirginiapta.org">membership@westvirginiapta.org</a>
<b>Secretary</b>	<b>Dani Hancock</b> Phone: 304.279.2636 Email: <a href="mailto:secretary@westvirginiapta.org">secretary@westvirginiapta.org</a>
<b>Treasurer</b>	<b>Chris Wuest</b> Phone: 304.263.6144 Email: <a href="mailto:treasurer@westvirginiapta.org">treasurer@westvirginiapta.org</a>
<b>At Large Member</b>	<b>Karen Sherman</b> Phone: 304.279.4394 Email: <a href="mailto:atlargemember@westvirginiapta.org">atlargemember@westvirginiapta.org</a>

## **Regional Directors**

<b>Central</b>	<b>Missy Jones (acting director)</b> Phone: 304.364.8790 Email: <a href="mailto:bylaws@westvirginiapta.org">bylaws@westvirginiapta.org</a>
<b>Eastern</b>	<b>Bryan Anderson</b> Phone: 703-930-8330 Email: <a href="mailto:easterndirector@westvirginiapta.org">easterndirector@westvirginiapta.org</a>
<b>North Central</b>	<b>Rose Rossana</b> Phone: 304-476-0889 Email: <a href="mailto:northcentraldirector@westvirginiapta.org">northcentraldirector@westvirginiapta.org</a>
<b>Northern</b>	<b>Diane Klinger</b> Phone: 304-281-3823 Email: <a href="mailto:northerndirector@westvirginiapta.org">northerndirector@westvirginiapta.org</a>
<b>South/Southwestern</b>	<b>Danyail Maynard</b> Phone: 304-747-8093 Email: <a href="mailto:southerndirector@westvirginiapta.org">southerndirector@westvirginiapta.org</a>
<b>Western</b>	<b><i>Vacant</i></b>

**WEST VIRGINIA PTA  
BOARD OF MANAGERS DIRECTORY  
2015 - 2017**

<b>Marketing</b>	<b>Beth Anderson</b> Phone: 304-719-2117 Email: <a href="mailto:marketing@westvirginiapta.org">marketing@westvirginiapta.org</a>
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<b>Health &amp; Safety</b>	<b>Jeana Parr</b> Phone: 304.797.1859 Email: <a href="mailto:healthandsafety@westvirginiapta.org">healthandsafety@westvirginiapta.org</a>
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<b>Parliamentarian</b>	<b>Judy Snider</b> Phone: 304.564.3044 Email: <a href="mailto:parliamentarian@westvirginiapta.org">parliamentarian@westvirginiapta.org</a>
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<b>Reflections</b>	<b>Billie Jo Bagnell</b> Phone: 304-928-0541 Email: <a href="mailto:reflections@westvirginiapta.org">reflections@westvirginiapta.org</a>
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<b>West Virginia PTA</b>	P.O. Box 3557, Parkersburg, WV 26103-3557 Phone: 304-420-9576 Fax: 304-420-9577 Email: <a href="mailto:office@westvirginiapta.org">office@westvirginiapta.org</a> or <a href="mailto:info@westvirginiapta.org">info@westvirginiapta.org</a>

## **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 daily.

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

Telephone: 304-420-9576  
FAX: 304-420-9577

E-Mail: [office@westvirginiapta.org](mailto:office@westvirginiapta.org)  
WV PTA Website: [www.westvirginiapta.org](http://www.westvirginiapta.org)  
Facebook: [www.facebook.com/westvirginiapta](https://www.facebook.com/westvirginiapta)  
Twitter: [www.twitter.com/westvirginiapta](https://www.twitter.com/westvirginiapta)  
Pinterest: [www.pinterest.com/westvirginiapta](https://www.pinterest.com/westvirginiapta)

### **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 and Founder's Day gifts.
- Remit \$3.75 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, council, and local unit leaders through workshops, leadership/regional trainings and correspondences as well as:

- Conducts conferences on PTA concerns, such as parenting, alcohol abuse, and health education.
- Provides regional teams to assist local units. The Regional Director keeps in touch with units and councils.

**STATE CHAIRMEN/COORDINATORS:** Shares their expertise through convention and regional trainings. State chairmen/coordinators also:

- Conducts convention workshops.
- Presents leadership training.
- Submits articles to be published in the West Virginia PTA Bulletin.
- Writes letters to be put in packets and answers correspondences pertaining to their committee.

**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.

**PUBLICATIONS:** THE WEST VIRGINIA PTA BULLETIN is published 6 times a year. Updated communications—including special legislative information—are distributed, as necessary.

**COUNCILS:** The state PTA structure also provides for councils to assist and advise local units. Council leaders have had PTA experience and are familiar with concerns in your community. Through a council, your unit may join other units in undertaking community-wide projects which one unit could not do alone.

## **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 send 5 copies of their bylaws to the West Virginia PTA Bylaws committee 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, 3 copies 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 all checks payable for dues, life memberships, PTA publications, contributions, and special expenses to the **West Virginia PTA**, with designation as to which item the check is to be credited.
- 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 \$2.25-national).

**LEADERSHIP DEVELOPMENT:** Delegates and alternates should be elected at the beginning of the school year to attend all council meetings. Each unit should be represented at special interest conferences, leadership trainings, and regional meetings. Expenses at the aforementioned meetings should be included in the unit’s budget. Short concise reports of these meetings should be submitted to local unit and council boards, to benefit the most members possible. **REMEMBER TO BUDGET MONIES FOR THE STATE CONVENTION AND LEADERSHIP TRAININGS.**

**RESOURCES:** Each unit and council president should study all materials received during the year and apply them when and where possible in his/her unit. When help or information is needed, unit leaders should contact the council president or state president.

## **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”.

## **COUNTY COUNCILS**

### **WHAT IT IS—WHAT IT DOES**

A council of Parent-Teacher Association is a group of local PTAs organized under the authority of the West Virginia PTA for the purpose of conferences, leadership training and coordination of efforts of the member PTAs.

A council is governed by approved bylaws to meet its specific needs. Local PTAs join the council as a unit, not as individual members, and pay dues according to the council's bylaws. The same objects and basic policies as the national, state, and local units guide councils

### **STRENGTHENS LOCAL UNITS**

A council serves as a medium through which PTAs of an area together can attack problems beyond the scope of a single PTA working alone. Organized into a council, a group of PTAs can bring the power of united planning and effort to bear on solutions of community-wide problems affecting children and youth. A council strengthens each local unit enabling it to work effectively in its own school and neighborhood.

### **DEVELOPS LEADERS**

Through trainings and schools of information, it enables PTA officers and chairmen to exchange ideas and plans, to benefit from each other's experiences in PTA work, to learn new techniques of leadership, and to receive training for their specific responsibilities. A part of every council's year-round training program (schools of information, workshops, study groups, etc.) should be sessions that council officers and chairmen hold with their local counterparts.

For PTA members, it provides opportunities to train through broader selection of experiences in leadership through service as council delegates, officers and chairmen; thereby, helping to develop leaders for positions and tasks of greater responsibility.

### **SERVES THE COMMUNITY**

The council acts as a channel of communication by relating valuable information, instruction and news from the state and National PTAs. It alerts the PTAs to state and national plans and helps them to translate these plans into programs and projects that serve the community.

Council meetings are used to increase the effectiveness of PTA, to give practice in procedures and techniques, to stimulate local PTA, council, or public action, to accomplish specific things and to interpret and participate in state and national programs.

### **SETS GOOD EXAMPLE**

In financial, as well as other affairs, a council has a dual responsibility—to work efficiently towards achieving its purpose and to set a good example for its member PTA units by following proper procedures and by providing information and inspiration. No PTA may be compelled to contribute to specific projects or to participate in a money-raising event against its wishes. A council may not legislate for the local unit.

## 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.

It is not, as the term “convention” often implies, an escape from reality—a time out for fun. 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.

Article XIX of our state bylaws gives 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.

In addition to the above, a state convention delegate can look forward to a presentation by a National PTA Representative, convention workshops, keynote speakers, an opportunity to meet and talk with state PTA board members, the convention banquet and the hospitality room, where they can meet and greet new and old friends. This will give you an opportunity to network with other PTA members.

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!

# **“2017 WV PTA CONVENTION”**

**Where:**               **Lakeview Golf Resort & Spa  
Morgantown, WV**

**When:**               **March 24-25, 2017**

**Theme:**             **“Getting Connected with PTA”**



**Make plans now to attend the 94th Annual  
Convention of the West Virginia PTA**

**Be sure this event is included in your PTA's  
budget for this year. Convention is training and  
that is a legitimate use of PTA funds. Attending convention  
allows you to receive great training, meet new leaders, and work  
to build your membership!**

## **WEST VIRGINIA PTA POLICY - LOCAL UNIT STANDARDS OF AFFILIATION**

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

1. Affiliation with National PTA and West Virginia PTA – Status as a Chartered Unit/Council
2. Access to exclusive National and West Virginia PTA resources, training, technical assistance and other services
3. Eligibility for grants or program participation funds
4. Participation in National and West Virginia PTA awards programs
5. Access to readymade programs such as Reflections, Student Healthy Recipe Challenge, Healthy Lifestyles month and Take Your Family to School Week
6. Bi-monthly state bulletin, The West Virginia PTA Bulletin
7. Nonprofit federal tax exemption under the West Virginia PTA group exemption
8. Use of National PTA service marks (including PTA ® and PTSA ®) in conjunction with name of the PTA Affiliate
9. Exemption from West Virginia State sales tax
10. Use of official PTA and PTSA logo
11. Collection of individual local membership dues
12. Sending voting delegates to National PTA's annual convention representing West Virginia PTA based on policies set by National PTA and West Virginia PTA
13. Sending voting delegates to West Virginia PTA's annual convention based on policy set by West Virginia PTA
14. Bringing resolutions to West Virginia PTA for consideration

### **Associational Standards of Affiliation**

1. Affiliates shall include the PTA or PTSA in their name.
2. PTA Affiliates shall adopt the mission and purposes of the PTA. PTA Affiliates shall operate in accordance with the policies and positions of National and West Virginia PTA.
3. PTA Affiliates shall adopt bylaws and shall review and submit them to West Virginia PTA every 3 years.
4. PTA Affiliates shall have 5 members to organize a local affiliate and 10 members to sustain good standing status of an existing affiliate.
5. PTA Affiliates shall submit the dues for at least 10 members to West Virginia PTA by October 1 annually.
6. PTA Affiliates shall submit a copy of their financial audit to West Virginia PTA by October 1 annually.
7. PTA Affiliates are recognized as independent nonprofit tax exempt Associations by the US Internal Revenue Code under section 501(c)3 and West Virginia Tax Department. The proper IRS forms shall be filed on an annual basis as required by current tax law. A copy shall be filed with West Virginia PTA within 30 days of filing with the IRS. Extension requests filed with the IRS shall also be filed with West Virginia PTA.

## **WEST VIRGINIA PTA POLICY - LOCAL UNIT STANDARDS OF AFFILIATION**

8. PTA Affiliates shall register with the West Virginia Tax Department as required by West Virginia statutes.
9. PTA Affiliates shall register with the West Virginia Secretary of State's office as required by West Virginia statutes.
10. PTA Affiliates are entitled to state sales tax exemption.
11. PTA Affiliates shall properly utilize, display and incorporate the PTA official logo, tag line and mission statement in conformity with National PTA Guidelines.
12. PTA Affiliates shall pay all outstanding amounts due to West Virginia PTA within 30 days of receipt
13. PTA Affiliates shall be governed by a governing board as specified in their bylaws and shall submit an officers' list annually by July 1.
14. PTA Affiliates shall follow standard, fiscally responsible financial procedures. Procedures shall be available for review upon request.
15. PTA Affiliates shall meet as specified in their bylaws and shall maintain Association documents in accordance with the Records Retention Schedule (National PTA Money Matters) and must be available for review.
16. PTA Affiliates shall maintain a list of members and must be available for review.
17. PTA Affiliates shall be considered in good standing when:
  - A new PTA has 5 members or an existing PTA has 10 members
  - First installment of dues (at least 10 members) is received in the state office by October 1
  - A copy of the yearly audit is received in the state office within 120 days of the fiscal year ending
  - A current copy of the bylaws is submitted every 3 years for approval
  - A copy of the yearly 990 form filed with the IRS within 30 days. Extensions filed with the IRS must be filed with the West Virginia PTA office
  - Proof of general liability and bonding insurance

**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!**



**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](mailto:office@westvirginiapta.org) or mail to P.O. Box 3557, Parkersburg, WV 26103-3557 or fax to (304)420-9577.

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

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

Item	Format Sent	Due to WVPTA Office		Notes
Local Unit Officer Form	Electronically, mail or fax	July 1st		Must have new form every year even if there are no changes
Membership Dues (for local units only)	Mail, with Dues Reporting Form	Monthly (only if reporting new members)		Payment of a minimum 10 members must be received by October 1 <sup>st</sup>
Review/Audit of Finance Records	Electronically, mail or fax	120 days after end of fiscal year		Refer to Money Matters Guide
Copy of IRS 990 form	Electronically, mail or fax	30 days after submission to the IRS		Extensions filed with the IRS must be filed with WVPTA
Proof of general liability and bonding insurance	Electronically, mail or fax	Annually		Each local unit is required to submit proof of insurance by October 1 <sup>st</sup>
Bylaws	Electronically with signature page mailed, or entire packet mailed	Every three years		Bylaws should be reviewed and submitted for approval

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

7/2015

## **PARLIAMENTARY TIPS FOR PRESIDENTS**

### **During the meeting...**

Consult with the recording secretary before the meeting to see if there is any unfinished business for the last meeting. Do not ask for unfinished business during the meeting—the chair should already know the answer.

Rap the gavel only one time in opening or closing a meeting.

Try to use parliamentary terminology. Refer to yourself as “The Chair” when presiding; never use the personal “I”. Refer to yourself as “Your President” when reporting. As you preside, be yourself. Be natural and at ease and your group will sense it and go along with you. Always stand while addressing the general body. You may remain seated while reports are being given, minutes read, etc.

### **Seven Steps to a Motion**

Only members are legally qualified to make motions, discuss and vote.

1. Obtain the floor
  - Member rises and addresses the chair
  - Member is recognized by the chair
2. Makes the motion
3. The motion is seconded (if there is no second, the chair says—“There being no second, the motion is lost.”)
4. Chair states the motion
5. Debate or discussion
6. Vote (All in favor say “aye” and those opposed say “nay”)
7. Chair announces the result (The “ayes” have it and motion is carried or the “nays” have it and the motion is lost.)

Never express a personal opinion from the chair. State each motion as it is made. If it is longer than one sentence, ask for it in writing. Remember, no motion is on the floor until the chair has stated it. The motion belongs to the assembly only after the chair has stated it. Never say, “You have heard the motion.” If you are not sure of it, don’t assume the others are. After the motion has been stated, ask for discussion if the motion relates to a debatable question. Do not relinquish the chair to anyone, unless temporarily to the vice president, if you feel it is essential to take part in the debate. If the vice president is not present or has previously talked to the question, appoint a chairman by general consent. Always restate the motion before taking the vote so that the membership knows exactly what it is voting on.

Make sure that the discussion includes both those “for” and “against”. Be courteous to the opponents of a motion as you are to those favoring it. When both sides have been discussed, state the question and take the vote. The president is responsible for moving the meeting forward. Indicate the proper method of voting, “Those in favor, say aye. Those opposed, say no.” Declare the result of the vote and state the action that will be taken. Do not call on officers and chairmen who do not have reports.

At the close of the reading of the minutes ask, “Are there any corrections?” NOT, “Are there any corrections or additions?”

## PARLIAMENTARY POINTERS

Parliamentary law is an orderly set of rules for conducting meetings of organized groups for the purpose of accomplishing their goals fairly. Use of parliamentary procedure ensures:

- Justice and courtesy for all
- Maintenance of order
- Consideration of one thing at a time
- The rule of majority
- The rights of the minority

### **Terminology**

*Chair*-The presiding officer

*Majority vote*-More than half the votes cast

*Motion*-A formal proposal made to bring a subject before an assembly for its consideration and action. Begins, “I move...”

*Quorum*-The number of members required to be present at a meeting, as set forth in the bylaws, in order that the assembly may transact business

### **Amendments**

Before the vote is taken on a motion, it may be amended by:

- Inserting or adding words
- Striking out words
- Striking out words and inserting others in their place
- Substituting one paragraph or another motion for the original

## LOCAL UNIT PRESIDENT---SUGGESTED CALENDAR

### AUGUST:

- ✓ Read material in packet from state office
- ✓ Read PTA President's Quick Reference Guide and the West Virginia PTA Local Unit Handbook in their entirety
- ✓ Distribute packet material to officers and chairmen
- ✓ Make sure all chairmen have procedure books and materials
- ✓ Have committee chairmen and officers submit **IN WRITING** a "Plan of Work" for the year
- ✓ Meet with committees in charge of activities before or as soon as school opens (such as teachers welcome, membership drive, back to school night, etc.)
- ✓ Bylaws committee meets as needed to review bylaws

### SEPTEMBER:

- ✓ Welcome back teachers, parents, and students, especially newcomers
- ✓ Have budget approved
- ✓ Be sure room representatives have been appointed
- ✓ Special emphasis on MEMBERSHIP ENROLLMENT
- ✓ Initiate Cultural Arts/Reflections Project
- ✓ Approve plans of work of chairmen and officers by Executive Committee/Board of Directors or as stated in your bylaws
- ✓ Approve goals and projects for the year
- ✓ Update prepared calendar
- ✓ Prepare agenda for your meeting—make your secretary a copy (do this for every meeting)
- ✓ Send dues collected to state office

### OCTOBER:

- ✓ Continue membership drive
- ✓ Check necessary committees
- ✓ Update prepared calendar
- ✓ Meet with principal, keep in close touch throughout the year
- ✓ Send dues collected to state office

### NOVEMBER:

- ✓ Meet with necessary committees
- ✓ Update prepared calendar
- ✓ Send dues collected to state office

### DECEMBER:

- ✓ Meet with necessary committees
- ✓ Update prepared calendar
- ✓ Encourage members to make gifts of a membership in your PTA to family and friends
- ✓ Send dues collected to state office

### JANUARY:

- ✓ Check on Reflections Project to be sure it is under way—make a special note of the state PTA deadline
- ✓ Initiate second membership drive
- ✓ Reread bylaws
- ✓ Review procedure book and bring up to date
- ✓ Compile information and plan Founder's Day celebration
- ✓ Meet with committee chairmen—check for new ideas and new plans. Follow through with those plans made last fall
- ✓ Update prepared calendar
- ✓ Begin work on awards applications
- ✓ Send dues collected to state office

**FEBRUARY:**

- ✓ Tidy up loose ends for your Founder's Day celebration
- ✓ Make plans for attending the West Virginia State PTA convention in March
- ✓ Continue membership enrollment
- ✓ Update prepared calendar
- ✓ Send dues collected to state office
- ✓ Send all awards applications by the proper deadlines to the state office

**MARCH:**

- ✓ Check carefully all information you receive regarding the state PTA convention
- ✓ Update prepared calendar
- ✓ Transact year-end business, according to your bylaws (such as election of officers, appointing auditors committee, etc.)
- ✓ Send dues collected to state office
- ✓ Attend convention in Morgantown

**APRIL:**

- ✓ Put your procedure book in order to pass on to your successor—include everything that you used as well as your own ideas and suggestions
- ✓ Update prepared calendar
- ✓ Prepare agenda for your meeting—make your secretary a copy
- ✓ Send dues collected to state office

**MAY:**

- ✓ Hold a brainstorming session of outgoing and newly elected officers, review past unit activities, study state and national goals, consider the people resources in your unit, discuss priority projects to consider
- ✓ Send a list of new officers to the state PTA office. The state PTA will forward the names of new officers to National PTA
- ✓ Meet with incoming president (as outgoing president, you should have a procedure book and preliminary report to share with the newly elected president)
- ✓ Send dues collected to state office
- ✓ Give a convention report to members at this meeting and give a copy of the agenda to your secretary

**JUNE:**

- ✓ New president assumes duties (according to your bylaws)
- ✓ Set goals and how to accomplish them
- ✓ Plan projects for the year, long range and regular programs
- ✓ Evaluate present committees and decide on number needed to carry out plans
- ✓ Appoint all chairmen, including budget, audit and bylaws committees. Aim for a balance between experienced and new members
- ✓ Start a calendar for the year with ALL DATES of activities, meetings, workshops, state and national activities, projects, when to call committees, etc. Add all dates from bylaws (election of officers, nominating committee, auditing, etc.) Continue to use the calendar throughout the year
- ✓ Distribute procedure books to officers and chairmen—remind outgoing officers to pass on procedure books
- ✓ Schedule regular meeting dates for Board of Directors/Executive Committee and general membership meetings
- ✓ Attend council or state leadership training workshops along with other board members
- ✓ Designate bank for next year, unless bylaws state otherwise
- ✓ Meet with committees, officers, and chairmen individually to plan action. Include the vice president in meetings. Make sure all officers and chairmen have received procedure books and materials from predecessors.
- ✓ Study your own procedure book and materials again

**JULY:**

- ✓ Continue your preparations from June—it's work, but with good preparation, you will have a great year!
- ✓ TAKE TIME TO RELAX

**Closing out your term of office:** see that reports are prepared in accordance with bylaws

- ✓ Update procedure book and files for transfer to new president, include evaluation of this year's work
- ✓ Prepare farewell speech to include appreciation to officers, committee chairmen, and members for assistance, mention goals achieved, assurances to membership that you will support new officers
- ✓ Write notes to all your officers and committee chairmen who served during your term, expressing thanks. Committee chairmen should, in turn, write notes to committee members

## **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. In order to protect persons involved with collecting and handling the PTA's funds, you need to keep accurate records.

In order to insure a proper audit:

- \$ The treasurer should issue a receipt for all money received from committee chairmen and individuals. Be sure to note money received in the treasurer's receipt book. A ledger for recording the receipts is very beneficial.
- \$ The money should be counted and verified by at least two persons and turned over to the treasurer without delay. The treasurer issues a receipt for the entire amount to the chairmen of the fundraisers.
- \$ All moneys 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 a 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, 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.**

## HOW TO IMPLEMENT PLANS

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, work closely with the treasurer at all times 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

## REFERENCES:

National PTA Handbook  
National PTA Bylaws  
West Virginia PTA Bylaws  
Money Matters

## FINANCING 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 in 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 or not 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 them over. 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 the full sanction of 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 allow 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, in order 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.
- \$ Providing financial assistance for needy children to participate in field trips and summer enrichment programs.
- \$ 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 or not 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**

1. 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.
2. Secure the approval and support of your administration.
3. Protect the instructional time of the children. Fundraisers, which promote vendors/companies using school time for assemblies for training of students as sales persons for their product, should NOT be planned.
4. Do not engage in any fundraising activity, which might interfere with the accreditation of your school.
5. Fundraising activities should have educational, social, or recreational value to reflect the high principles of the association.
6. 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!
7. 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.
8. 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.

## **PROTECTING PTA ASSETS AND VOLUNTEERS**

Incorporating your PTA, abiding by the new Volunteer Protection Laws, and having Directors and Officers (D&O) Insurance, are ways to protect the PTA's assets and its volunteers. The following provides a good overview of what it takes to incorporate your PTA and the coverage provided by the Volunteer Protection Act and D&O Insurance.

### **Incorporating Your PTA**

PTAs may choose between two forms of organizational structure: the nonprofit corporation and the unincorporated association. Do not confuse state incorporation with federal tax laws. PTAs have been granted 501(C) (3) tax-exempt status by the Internal Revenue Service because of the nature and purpose of the PTA. An organization may become eligible for tax-exempt status within the provisions of the United States Internal Revenue Code under either organizational form. This discussion will be limited to corporations.

A corporation is a legal entity with its own name composed of individuals but regarded by law as an aggregate body distinct from its members. The corporate form is usually chosen by organizations that plan to operate some type of business activity or to own real property, since this form facilitates acquiring title to property, borrowing money, and engaging in trade. The apparent permanency of a corporation and its status as a legal entity underlie this characteristic.

Corporations also provide limited liability to their members, directors, and officers from any of the organization's actions; a corporation can be sued but its members cannot be held individually or jointly liable for the actions, debts, liabilities, or obligations of the corporation unless the officers, directors, or members are parties in the wrong doing. Nonprofit corporations are devoted to charitable or other purposes whereby profits may not be distributed to the members.

### **Forming a Corporation**

The relevant statutes specify the basic procedure and requirements for forming a corporation or codes adopted by the state in which the organization wishes to incorporate. Some states have statutes dealing specifically with nonprofit corporations, while others merely include references to nonprofit corporations within their general corporate codes. The state of incorporation generally imposes a state franchise tax on an exempt organization. While this is in most cases a nominal sum, it must be paid for the PTA to remain legally incorporated. A state franchise tax is levied on a corporation for the protection afforded by state law and not with respect to any specific activity or the organization.

### **Procedures**

The procedures for incorporation are fairly standard, and they will generally include the following steps:

- Drafting articles of incorporation
- Filing the articles with the appropriate state government officers (e.g. Secretary of State) and paying a filing fee
- Submitting specific annual reports for the state, along with an associated fee
- Drafting bylaws
- Holding an organizational meeting to elect directors and officers and adopt the bylaws
- Holding an annual meeting of the members

### **Requirements**

Since PTAs are “non-stock” corporations (offering no public stock) having no ownership claims, the state of incorporation generally does not impose a minimum of capital requirement (proof that you have a certain amount of capital at start-up) as a precondition to incorporation. The basic requirements are generally that you need:

- A minimum number of incorporators (usually one)
- A minimum number of directors (usually three)
- The appointment of a registered agent

The duties of a registered agent are to (1) insure that the corporation can readily be served any legal process, notice, summons, or complaint and (2) provide a permanent address for the corporation for the convenience of the state of incorporation. Many states charge a fee for changing your registered agent. Your PTA should consider someone with some permanence for this designation.

Most states do not require nonprofit corporations to have members. In membership corporations, members may be granted or denied voting rights or they may be divided into classes, only, some of which have voting rights. When a nonprofit corporation has members, the state laws usually require it to hold an annual meeting; the time and place of which must be reported to the appropriate state government office.

## **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 actually 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. Generally speaking, 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.

## **UNRELATED BUSINESS INCOME**

### **When can tax-exempt organizations be taxed?**

Not-for-profit organizations, such as PTAs, are eligible for tax-exempt status. This status does not mean, however, that PTAs are never required to pay tax. Certain income-producing activities carried on by PTAs may fit into a tax liability category called Unrelated Business Income, or UBI. If a PTA conducts one or more activities that gross revenues of greater than \$1000, then the PTA needs to report these earnings to the IRS on form 990-T. If this income is determined to be UBI, then it will be taxed at regular corporate rates with some exceptions. Most PTA fundraising activities, however, are exempt from federal income taxes because of the following:

1. They are conducted only once per year, or
2. Eighty-five percent of the work on the activity is conducted by volunteers, or
3. They consist of selling donated merchandise

There is no rule that says PTAs must never conduct activities that produce unrelated business income. But in order to retain tax-exempt status, PTAs must pay attention that fundraising does not become the primary focus of the organization. (See the 3-to-1 rule, below)

Whether income is related or unrelated is almost always determined by the nature of the income producing activity in relation to the nonprofit's exempt purpose and rarely how a nonprofit uses its money. How an activity is structured can most times determine if income is related or unrelated.

## **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.**

## Unrelated Business Income Defined

The Internal Revenue Code definition of unrelated business income carries three factors that must all be present for income to be considered UBI, and therefore, taxable:

The income must be:

- ❖ From a business
- ❖ Regularly carried on, and
- ❖ Unrelated to the organization's exempt purpose

## Unrelated Business Income Exceptions

The Treasury Regulations provide several special exceptions to the general rules on which unrelated business income activities are subject to tax. The following are special exceptions that apply to PTAs:

### ❖ VOLUNTEER ACTIVITIES

A UBI exception is made if **substantially all** the work on an activity is done without compensation, that is, by volunteers. The Treasury Regulations limit the paid labor on an activity to 15% of the total labor. Additionally, the work done by the volunteers must make an **important contribution** to the production of income.

### ◆ LOW- COST MERCHANDISE

Another UBI exception is made on any income received from the distribution of low-cost articles incidental to the solicitation of charitable contributions, such as return address stickers enclosed on solicitation letters. An item is considered "low-cost" if it costs the organization less than \$7.10 (a 1998 figure adjusted for inflation from the 1996 figure of \$5.00). This exception applies as long as the person solicited can keep the item with or without making a donation. The organization will not need to keep within this limit if the articles being distributed promote its exempt purpose.

### ◆ DONATED MERCHANDISE

The sale of donated merchandise is another UBI exception. If a tax-exempt organization resells items that have been donated to it, it does not have to pay tax on the profit.

### ◆ CORPORATE SPONSORSHIPS

Qualified sponsorship payments are exempt from unrelated business income tax. For a payment to qualify for the exemption, the sponsor must not receive substantial benefit in return, other than the use or acknowledgment of the sponsor's name, logo, or product lines in connection with the nonprofit organization's activities. Use or acknowledgement does not include advertising the sponsor's product or services.

## INCOME TAX RULING FOR LOCAL UNITS AND COUNCILS

In a ruling dated January 7, 1970, the Internal Revenue Service (IRS) granted exemption from federal income tax to all eligible PTA units and councils. The West Virginia PTA secured this exemption as a service to its units and councils. PTA is classified as a 501 (C) ((3) non-profit educational organization.

The West Virginia PTA sends an annual list of those units eligible for exemption to the IRS. In order to be eligible for inclusion in this group exemption, a unit or council must:

- ✓ Be in good standing. (This means that the unit has met the requirements of the Local Unit Standards of Affiliation)
- ✓ Secure an employer's identification number (FEIN) and forwarded it to the state PTA office. When a unit is chartered, it files an SS-4 form to apply for an EIN. It is always a 9-digit number and usually begins with 55-.



- ✓ Give the West Virginia PTA written authorization to include it in the exception list. (This is only done once.)

Any unit, which has not remitted current state and national dues, will be reported to the IRS as a local unit **NOT** in good standing. Units, which withdraw from PTA membership, are immediately reported to the IRS, as they are no longer eligible for this exemption.

In the past it has been necessary for local units and councils included in this exemption to file Form 990 and 990A annually. However, the following ruling went into effect for fiscal year ending on or after December 31, 1992

The new IRS ruling (IR-82-71) states that organizations exempt from taxes under Section 501 (C) (3) of the Internal Revenue Code need to complete the annual 990 form. (See PTA Money Matters Quick-Reference Guide)

## **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 license is applied for initially and then renewed every two years. After application and approval the state of WV sends the renewal every two years to each local unit and county council it has on record. There is no cost with the exception of postage.

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 chairmen 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)

## SAMPLE BUDGET

BUDGET OF \_\_\_\_\_ PTA

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

Anticipated Revenue Based on 800 Members

Balance from Previous Year.....\$550

### RECEIPTS

Membership Dues

(800 Members at \$1.00—local portion only.....\$800

Fund-Raising (or any means for making money)

Fall Festival.....2,600

Local Corporate Sponsors.....950

**TOTAL RECEIPTS.....\$4,900**

### EXPENSES

Leadership Development.....\$ 600

Membership Promotion..... 200

Programs.....600

Reflections.....500

District/Council Conferences.....300

Convention (State & National).....400

Newsletter and Publicity.....150

Bulletins/Our Children.....200

Officers' Reimbursement (telephone, tolls, etc.).....200

Chair's Reimbursement (telephone, tolls, etc.).....150

Past President's Pin.....40

Council Dues.....50

Scholarship.....200

Bonding/Liability Insurance.....300

Supplies.....200

Mailing Permit.....60

Postage.....300

**TOTAL EXPENSES.....\$4,450**

**UNALLOCATED RESERVES.....\$450**

(Leave a balance of sufficient funds to get the new PTA year off to a good start. Monies needed for workshops, state conventions, etc.)

**TOTAL.....\$4,900**

Adopted by Association \_\_\_\_\_

(Date)

# SAMPLE MONTHLY TREASURER'S REPORT

## \_\_\_\_ PTA MONTHLY TREASURER'S REPORT

**BALANCE ON HAND: 1/31/09                      \$2,750.01**

<b>INCOME</b>	<b>Monthly</b>	<b>YTD</b>	<b>Budget</b>
1. Local Membership dues (@ \$6*).....	300.00	1,200.00	1,260.00
2. Investment (CD @ Bank on \$2,500).....	8.33	83.33	100.00
3. Donations from PTA parents.....	1,000.00	1,000.00	1,000.00
4. Fund-Raising Projects			
Carnival.....	50.00	1,700.00	1,500.00
Book Sale.....	100.00	456.14	600.00
<b>TOTAL INCOME.....</b>	<b>\$1,458.33</b>	<b>\$4,439.47</b>	<b>\$3,460.00</b>

### **EXPENSES**

1. Administration			
Supplies.....	25.00	155.00	200.00
Past President's Pin.....	25.00	25.00	50.00
Printing.....	0.00	100.00	100.00
Mailing Permit/Postage.....	15.00	700.00	750.00
Liability Insurance.....	25.00	125.00	300.00
Bonding Insurance.....	25.00	75.00	150.00
2. Leadership Education			
District/Council Conferences.....	10.00	30.00	60.00
State PTA Convention.....	0.00	245.00	300.00
Publications/Brochures/Our Children.....	40.00	110.00	200.00
3. Committees			
Membership.....	20.00	130.00	225.00
Programs.....	20.00	176.18	200.00
4. Volunteer Recognition			
Awards (3).....	0.00	0.00	50.00
Special Appreciation Awards.....	0.00	0.00	50.00
5. Projects			
Carnival.....	0.00	251.63	300.00
Book Sale.....	0.00	125.00	200.00
Reflections.....	0.00	185.00	245.00
Parent Education.....	0.00	356.00	200.00
Student Enrichment Grants.....	0.00	275.00	300.00
Self-Esteem Program.....	0.00	179.00	190.00
Reading Scholarships.....	0.00	185.00	200.00
<b>TOTAL EXPENSES.....</b>	<b>\$205.00</b>	<b>\$3,427.81</b>	<b>\$4,270.00</b>

**BALANCE ON HAND: 2/18/10.....\$3,761.67**

Submitted by: \_\_\_\_\_, Treasurer

**SAMPLE AUDIT REPORT FORM**  
**PTA**  
**PTA AUDIT REPORT FORM**

Local PTA Name \_\_\_\_\_ Date \_\_\_\_\_

Council \_\_\_\_\_ District \_\_\_\_\_

Balance on Hand (date of last audit) -----\$ \_\_\_\_\_

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

Total Cash -----\$ \_\_\_\_\_

Disbursements (from last audit to date of audit) -----\$ \_\_\_\_\_

Balance on Hand (date of audit) -----\$ \_\_\_\_\_

Latest Bank Statement Balance -----\$ \_\_\_\_\_

Checks Outstanding:

(List check numbers) ----- Amount

Total Checks Outstanding -----\$ \_\_\_\_\_

Balance in Checking Account -----\$ \_\_\_\_\_

Date of Audit \_\_\_\_\_

We have examined the books of the treasurer of \_\_\_\_\_  
\_\_\_\_\_ PTA and find them to be (Please choose one of the following to  
complete the sentence):

- ☐ Correct.
- ☐ Incomplete.
- ☐ Substantially correct with the following adjustments.

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

- ☐ Incorrect.

Date audit completed \_\_\_\_\_

Auditors' signatures \_\_\_\_\_

\_\_\_\_\_

(A member of the auditing committee or the secretary should read the report. The presiding officer should then call for the appropriate action.)

## **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.

## TAKING MEASURES TO PREVENT AN IRS AUDIT

Tax exemptions, such as those that apply to PTAs, are popular targets for audits. The best time to prepare for an IRS audit is before the auditor is at the front door. The books and records should be organized and clear with the intent that anyone needing to would be able to understand the meaning. Impress auditors with careful record keeping and they will be less likely to ask additional questions.

Make it your objective to understand what characteristics of your PTA organization qualify it for tax exemption. Then frequently evaluate whether any part of the way your PTA operates or the activities it conducts could jeopardize your organization's tax-exempt status. If, in your evaluation, you have a hunch that the IRS could question a particular way you do business or conduct an activity, then anticipate what documentation an IRS agent would need to see to be satisfied that the operations or activity is acceptable.

Following are six steps to help you stay in the IRS's good graces:

1. Keep current on significant tax issues and potential exposure areas—that is, activities and operations that qualify as taxable. For example, a PTA with significant income from fundraising should stay abreast of IRS pronouncements and court rulings on unrelated business income (UBI).
2. Keep accurate and complete accounting and tax records. Prepare all IRS forms in the 990 series accurately and completely, and maintain the related backup documentation. Send the annual filing to the IRS in a timely manner. In general, prepare your form 990 with the same level of attention to detail that would be used in seeking a determination letter.
3. Anticipate what the IRS might question in your filings. Have answers and backup ready before the IRS even asks the questions. Common questions address executive compensation—such as a salary paid to a state PTA's executive director—and, of course, UBI.
4. If the IRS audits your PTA, cooperate and respond promptly and completely with its requests. Before you open your files, however, agree on the scope of the inquiry and get it in writing. ***Provide only what is required within that scope.***
5. Always be courteous and professional when dealing with the IRS. Cooperate, but do not give the IRS a free hand to look at records or interview staff. The audit forum should be tightly controlled. One PTA person should be assigned to be the sole contact with the IRS. The IRS should be familiar with dealing with professionals who do not let just anyone have access to the files. This should not be a sign that the PTA is hiding something.
6. Do not give auditors access to correspondence files if they contain confidential or legal information. Notify your attorney or outside accountant as soon as your PTA is notified of an impending audit.

Here is a list of significant tax issues, potential exposure areas, and common tax mistakes made by non-profits:

- ❖ Failure to report changes in operations and activities to the IRS. Report changes on your Form 990; changes could affect your organization's tax-exempt status. If there are significant changes in the PTA's bylaws, a copy of the bylaws should accompany the annual Form 990 when it is submitted.
- ❖ Failure to consider UBI issues
- ❖ Filing incomplete or inaccurate returns
- ❖ Failure to maintain adequate books and records. Common examples are failure to document formulas for realistic allocations of overhead and other indirect costs to program areas
- ❖ Failure to comply with public inspection and fundraising disclosure requirements
- ❖ Failure to comply with Intermediate Sanctions Legislation. (See PTA Money Matters Quick-Reference Guide)

### **How the IRS Approaches Non-profits**

The IRS generally uses a coordinated team approach. Specialists in such areas as exempt organizations, income tax, and evaluation work together to identify and review organizations and transactions that warrant close scrutiny. Therefore, all non-profits should keep accurate and complete records and documentation for these “hot topics”:

- ❖ Charitable fundraising

#### Advertising

- ❖ Gambling activities
- ❖ Employee vs. independent contractor situations
- ❖ Unrelated business income

### **Conclusion**

If the IRS determines that there are problems, then work with the agent in a professional manner to settle these differences. Many times a middle of the road can be determined. Don’t argue with IRS representatives, but do be prepared to present the PTA’s side of the issue. Non-profits are gaining reputations for innovative management, finance, operations, communications, strategic planning, and employee participation and involvement. Managing tax risks goes with the territory of being on the cutting edge.

Excerpted, with permission, from “Avoiding IRS Audits: An Ounce of Prevention Is Worth a Ton of Cure,” *Non-profit Agendas*, a FERS publication, Chicago, IL.



## **REGIONAL DIRECTORS**

Regions are geographical divisions of the state PTA, whose boundaries are set by the state PTA. A West Virginia PTA Regional Director's responsibility is to assist council and local units in the coordination of PTA activities, to provide service to those in their area, promote the work of the state PTA, serve as channels of communication between the National PTA and the West Virginia PTA. He/she will advise and help you with any problems or questions you may have. Contact your director for encouragement, suggestions, and advice.

In carrying out the West Virginia PTA's plan of action, regional directors are ready and willing to assist you. There are many services a regional director can give either a council or a local unit. They serve as the direct line of communication to the state board and can present your recommendations and concerns for you.

In organizing new PTA units, planning workshops and planning regional leadership trainings, call on your regional director to assist. Directors have in-depth knowledge of PTA, which they are willing to share so you will be better informed about the state and National PTA.

Regional directors appreciate your suggestions and input. Discuss your ideas; share your problems and interests with them. The knowledge gained will make PTA more successful and effective.

Duties of the West Virginia PTA Regional Directors include:

- ❖ Supervising work in their region
- ❖ Working with county councils and local unit presidents
- ❖ Organizing new local PTA units and county councils
- ❖ Planning regional leadership trainings
- ❖ Conducting schools of information
- ❖ Maintaining harmonious relations between school officials and the PTA
- ❖ Channeling information
- ❖ Advising and training officers
- ❖ Serving as a liaison to the West Virginia PTA

Refer to the state board directory for the West Virginia PTA Regional Directors in your region!

## 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
- Work load 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 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 assure 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
- ✓ To prepare and file reports as designated in the bylaws

## **DO'S AND DON'TS FOR NOMINATING COMMITTEES**

- DO** study carefully the qualifications of members before presenting the name as a nominee.
- DON'T** submit a member's name as a nominee because he or she is a friend of yours.
- DO** check the membership list to be sure the nominee is a member of the organization.
- DON'T** nominate a person with the thought that it's a good way to get him or her into membership.
- DO** remember that committee DISCUSSION is left in the meeting room
- DON'T** repeat what was said in the committee meeting.
- DO** see that the report of the Nominating Committee is publicized through the proper channels.
- DON'T** report the results of the Nominating Committee until it has been publicized through the proper channels.
- DO** sign the committee report if you agree with it.
- DON'T** sign the report of the committee if you DO NOT agree with it.
- DO** accept the office if you are sincerely interested in the purpose of the organization.
- DON'T** accept the office if you are only interested in having your name in the yearbook.

## **DUTIES OF A NOMINATING COMMITTEE**

1. Members of the nominating committee meet as soon as possible to elect a chairman.
2. The chairman notifies each member of the meeting.
3. The first meeting should be held early enough to have a second and a third if necessary.
4. Consult the bylaws for the number of officers to be elected.
5. If a member is approached before the committee meets, be sure he or she understands that they are only giving permission for his or her name to be submitted as a suggested nominee.
6. All discussions in the committee are confidential.
7. Present one nominee for each office to be filled.
8. Examine carefully the qualifications of each suggested nominee.
9. Check membership list to be sure that suggested nominee is a member.
10. Members of the committee may be nominees without resigning from the committee.
11. Vote by ballot if the committee cannot agree on a nominee.
12. Get consent of member before placing the name in nomination.
13. Outline duties of office when contacting members as nominees.
14. Give the member time to consider before making his decision.
15. All members agreeing with the report should sign it.
16. The committee's work is completed and it is automatically discharged when its report has been presented to the membership. However, if a nominee withdraws before the election is held, the committee meets and presents the name of another candidate.
17. At the regular association meeting, the chairman of the committee reads the report and hands it to the presiding officer.

## 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 vote's 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.



## **SUGGESTIONS FOR STANDING RULES FOR PTA UNITS**

Standing rules are motions of a permanent nature. They are used to supplement the bylaws. They are needed to keep from going through the formality of amending the bylaws when situations arise that could be covered by a standing rule.

Standing rules may be adopted without previous notice by a majority vote at any business meeting.

No standing rule is in order that conflicts with the bylaws.

A standing rule may be rescinded or amended at any regular business meeting by a 2/3 vote of members present and voting (provided a quorum is in attendance) without previous notice or by a majority vote with previous notice. The standing rules will continue in force until temporarily suspended, amended, or rescinded. Standing rules do not need further approval by the state (or council).

### **STANDING RULES SHOULD BE REVISED AND UPDATED ONCE A YEAR**

The following points might be included in PTA standing rules:

1. Meetings
  - (a) Number
  - (b) Agenda—duplicated, distributed
2. Executive committee meetings—time and place
3. Time for membership enrollment
4. Special Observances
  - (a) American Education Week
  - (b) Founder's Day
  - (c) Physical Fitness Week, Etc.
5. Fundraising project
  - (a) Item, dates, etc.
6. Delegates' expenses to:
  - (a) Council meetings
  - (b) Regional meetings
7. Attendance with expenses at:
  - (a) Regional trainings
  - (b) Summer Leadership trainings
  - (c) WV PTA Convention
  - (d) State legislative conferences
  - (e) National PTA convention & National Legislative conference

## **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 8 ½ 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.

## NEWSLETTER/BULLETIN

PTA newsletters are the primary source of communication with the school community. A good newsletter will promote membership, stimulate interest and go a long way toward making the PTA year a success.

- ❖ Attend executive committee meetings regularly and work closely with the PTA president and all chairmen
- ❖ Be familiar with the PTA Purposes, principles and aims of the PTA so that you can interpret them, through the newsletter, to the membership
- ❖ Sign up for the West Virginia PTA Bulletin and the National PTA's Our Children to keep informed
- ❖ Reproduce any material from PTA publications
- ❖ Write in a friendly style as though you were addressing one person and include simple eye-catching drawings. Be sure to get your facts straight. Include all upcoming events and dates
- ❖ Start and maintain a procedure book with details of collecting information, duplicating and distributing the newsletter
- ❖ Use the newsletter to thank volunteers
- ❖ A sample newsletter may be obtained from the state PTA office
- ❖ Be sure to send a copy of each newsletter to the state PTA office
- ❖ Ask your principal, guidance counselor or librarian to write guest articles

## **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.

### **GROUND WORK:**

- 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 up "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 the 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!**