

MCSPPO

Madison County Schools Parent Organization

2019

Leadership Workshop

JULY 20, 2019

Agenda

8:45 - 9:00	Sign-in/Snacks/Workbooks	
9:10 - 9:20	Introduction and Agenda	Jordan Henson
9:20 - 9:50	MCSP0 Annual Meeting	Jordan Henson
9:50 - 9:55	Community Involvement Coordinator	Aleta Stender
	• Parent Group Resource at Central Office	
9:55 - 10:15	Session 1: Are You Really a Non-profit?	Aleta Stender
	• Differences in PTA/PTO Financial Operations and Organization • AL/Fed Requirements for becoming a Non-profit Organization • Parent Group Policy	
10:15 - 11:00	Presidents Breakout Session	Aleta Stender
	• Introductions • Conducting Meetings • Mediating Conflict, etc... • Q&A/Discussion	
	Treasurers Breakout Session	Allison Centamore
	• Introduction • Budgets, Financial Statements, & Monthly Reports • Taxes • Q&A/Discussion	
	New Officers Breakout Session	Jordan Henson
	• Introduction • Q&A/Discussion	
11:00 - 11:30	Session 2: Financial Operations	Aleta Stender
	• Public/Non-Public Funds • Insurance • Miscellaneous Financial Info	
11:30 - 1:00	Session 3: Fundraising	Jordan Henson
1:00 - 1:15	Session 4: Servant Leadership	Aleta Stender
1:15 - 1:30	Session 5: Effective Operations	Aleta Stender
	• Bylaws • Job Descriptions	
1:30 - 2:00	Session 6: Communication	Aleta Stender
	• MCSS Communications Plan	
2:00 - 2:15	Session 7: Parent Involvement	Jordan Henson
2:15 - 2:45	Open Discussion	Jordan Henson

WHY DO WE NEED RULES, REGULATIONS, POLICIES, AND PROCEDURES ?

- **YOUR GROUP'S CREDIBILITY AND REPUTATION NOT ONLY IMPACT YOUR GROUP AND ITS OFFICERS, BUT ALSO REFLECT ON THE INTEGRITY AND REPUTATION OF THE SCHOOL YOU SUPPORT AND THE MADISON COUNTY SCHOOL SYSTEM.**
- **THE MOST OBVIOUS INDICATOR OF A GROUP'S CREDIBILITY IS HOW IT HANDLES ITS FINANCES AND HOW TRANSPARENT IT IS IN PROVIDING UPDATES AND REPORTS TO ITS MEMBERS AND THE COMMUNITY.**
- **YOU MUST OPERATE YOUR GROUP LEGALLY AND MAINTAIN CONTROL OF YOUR FINANCES! CONSEQUENCES IF YOU DON'T...**
 - **LOSS OF CREDIBILITY**
 - **EMBARRASSMENT FOR YOUR ORGANIZATION, THE SCHOOL, & MADISON CO. SCHOOL SYSTEM**
 - **DISSOLUTION**
 - **PROSECUTION**

SESSION 1:

Are You Really a Non-Profit Organization?

BIG QUESTION? Has your group applied for and received authorization to operate as a non-profit organization?

There are differences between PTAs and PTOs that determine how you receive your non-profit status.

PTAs are members of both state and national organizations and as such receive non-profit status through these organizations. They must still do the following in order to maintain that status:

- Adopt bylaws with required provisions of state and national organization.
- Receive Federal EIN (Employer Identification Number) from state PTA.
- Provide bylaws and a list of officers to school bookkeeper annually.
- Remain in good standing with national and state organizations.
- Pay membership dues to national and state organizations annually.
- Complete IRS Form 990-N or other appropriate tax form on time annually.
- Complete a GASB form for your school bookkeeper annually.
- Maintain accurate financial records using accepted accounting practices.
- Have documents available for inspection as required by law.
- Complete an audit of financial records annually.
- Open a checking account in your organization's name using its EIN number.

PTOs are independent organizations with no state or national affiliations. PTOs may operate in the Madison County School System in two ways: The organization may operate as a support organization and deposit its funds into a NON-PUBLIC PTO account -OR- it may operate independently use a local bank for depositing funds. PTOs that operate outside of the school may also have an account at the school. This is a good way to meet the state guidelines on fundraising during school hours and also contribute to your school.

PTOs that operate financially in the school

- Adopt bylaws and update every 3 years.
- Provide a copy of the bylaws and list of officers to school bookkeeper annually.
- Deposit funds into PTO account at your school (these funds are NOT PUBLIC FUNDS and do not have the same limitations as public funds).
- Follow policies and procedures set by the state and Madison County BOE for expenditure of Non-Public funds.
- Maintain accurate financial records using accepted accounting practices.

PTOs that operate financially outside the school

- Adopt bylaws and update every 3 years.
- Apply and receive 501(c)(3) approval according to state and federal laws.
- Apply for and receive EIN (Employer Identification Number).
- Provide a copy of the bylaws and list of officers to school bookkeeper annually.
- Maintain accurate financial records using accepted accounting practices.
- Complete an annual audit of financial records.
- Have documents available for inspection as required by law.
- Complete a GASB form for school bookkeeper annually(school's fiscal yr).
- Complete IRS Form 990-N or other appropriate tax form annually.
- Open a checking account in your organization's name using its EIN number.

STATE OF ALABAMA Requirements for a 501(c)(3):

To create a 501(c)(3) tax-exempt organization, you must form a nonprofit corporation, then apply for tax-exempt status from the IRS. An attorney can help with the required paperwork and filings.

1. Under Alabama law you must first form a nonprofit corporation (Alabama Code, Title 10A, Chapter 3).
2. Choose your initial officers(called directors) for the organization.
3. Choose a name and file a name reservation form with the Alabama Secretary of State(form is online-fee required). You will receive a "name reservation certificate" from the Secretary of State which you must include when filing to create a nonprofit.
4. Once you have reserved the name for your corporation and received your name reservation certificate, then you must complete a Certificate of Formation(form is online) for the nonprofit. Specific Information needed for this application includes:
 - a. Statement regarding membership
 - b. Type of entity
 - c. Purpose of entity
 - d. Duration- usually perpetually
 - e. Street and mailing address of the initial registered office of entity and the name of the registered agent for the entity
 - f. Name and address of each organizer for entity(Board)
 - g. Any provisions, in addition to provisions required by law, that you want to include
 - h. Number of directors of initial Board of Directors, names and addresses
5. Adopt bylaws for your corporation- must comply with Alabama law, contain rules and procedures for meetings, electing officers and directors, and taking care of other corporate formalities required in Alabama. These bylaws do not have to be filed with the state, but must be part of internal operations.
6. Hold a meeting of the board of directors(officers) to organize corporation:
 - a. Approve bylaws

- b. Appoint officers
 - c. Set fiscal year
 - d. Approve initial transactions of the corporation
 - e. Create official minutes of this meeting
 - f. Create official binder with Corporate Records
7. Once you have been approved by the IRS for tax-exempt status, your group is automatically eligible for exemption from Alabama's income tax. The organization does NOT have automatic exemption from sales tax, which must be applied for.

FEDERAL Exemption Requirements for a 501(c)(3):

According to the IRS, to be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization:

- Must be organized as a nonprofit (according to your state law/requirements)
- Operate exclusively for exempt purposes as set forth in the Internal Revenue Code
- Must not pay earnings to any private shareholder or individual
- May not be a politically active organization or attempt to influence legislation as a substantial part of its activities
- May not participate in any campaign activity for or against political candidates

BEFORE applying to IRS for Tax-Exempt Status:

1. Complete the STATE OF ALABAMA requirements for incorporation and creating a non-profit. Information at this link:
<http://www.nolo.com/legal-encyclopedia/forming-nonprofit-corporation-alabama-36041.html>
2. Apply for an Employer Identification Number(EIN) by completing Form SS-4 online or by phone. You will receive via mail an official letter with instructions with your EIN. Your organization **MUST** be legally formed **BEFORE** applying for an EIN. (NOTE: Nearly ALL organizations are subject to automatic revocation of their tax-exempt status if they fail to file a required return or notice for 3 consecutive years. Your clock starts running the day you apply for an EIN).
3. Complete and file IRS Form 1023(1023 EZ if applicable): Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
 - a. NOTE: There is a substantial fee for this application, ranging from \$400-850.
 - b. NOTE: Each application for tax exemption must be accompanied by an exact copy of the organizing documents:
 - Articles of Incorporation
 - Bylaws
 - Minutes of Organizational Meeting
4. Receive from IRS a date stamped letter of Tax-Exempt Authorization.

PTAs and PTOs must maintain official organization documents in a safe and secure location. If you do not know where your documents are, start looking!

In a binder that will be easy to keep up with, you should have the following documents:

- **Stamped Articles of Incorporation with official Probate Judge filing stamp**
- **Adopted Bylaws**
- **Minutes of Organizational Meeting**
- **EIN Application and Approval Letter,**
- **1023 Application and all attachments**
- **Tax-Exempt Authorization Letter from the IRS**
- **Documentation of authorization from the State of Alabama**

SESSION 2:

Financial Operations

BIG QUESTION? How do we operate a professional and credible organization?

Operating Options:

****PTA:**

- Because a PTA is a private association, PTA funds should only be deposited into a PTA account. Funds should not be deposited into a personal account, a school account, or any other organization or group account. ****SEE NOTE BELOW****
- PTA EIN should be used to open the organization's checking accounts.
- All money deposited into a PTA account will be considered PTA funds by the IRS and must be reported as such.
- Financial records must be available to school's auditors, authorized school employees, and to the public upon request.
- You must provide proof of fidelity bond to your organization's treasurer.
- Ensure that no payment or benefit to a school employee or a family member of a school employee is made by the organization in violation of the federal regulations.
- Must file taxes annually.

****NOTE- Sometimes fundraising during school hours presents a problem for PTAs because of the state requirement that funds raised during school hours must be deposited into a school account. PTA groups that have fundraisers during school hours (book fairs, concessions, school store) will have to consider those funds a 'donation' to their school since those funds are required by the state to be deposited into an account at school. Those funds may NOT be deposited into external accounts.**

****NOTE THIS EXCEPTION: You can have 'drop boxes' for fundraisers like cookie dough, t-shirt orders, membership, candy sales, and similar fundraisers where the teachers don't actually handle the money and therefore don't have to receipt it. Fundraisers like book fairs, fun runs, and concessions sold during school hours would be receipted by the bookkeeper into an account at the school.**

PTO:

Operate within the School:

- Operate as a “booster club” within the school, having a PTO account at the school and operating under the school’s non-profit umbrella.
- Purchases are made via purchase orders, deposits via receipts. The school maintains all transactions in its record-keeping. **HOWEVER**, the PTO should maintain its own copy of financial records, including a budget and balance sheet. This is a good ‘checks and balances’ procedure because mistakes sometimes happen.
- No need to file annual taxes, as financial information is reported by the school.
- Schools which utilize “MySchoolFees” can set up PTO accounts so that payment for membership, purchases, etc. can be made online (for a fee) and deposited directly into the group’s account.

Operate outside the school:

- Must obtain an EIN to set up a bank account. **NEVER** use a social security number to open a PTO account.
- In order to operate as a non-profit organization, you will need to incorporate your organization and apply to the IRS for 501(c)(3) status.
- Make financial records available to school’s auditors, authorized schools employees, and to the public upon request.
- Provide proof of fidelity bond to treasurer.
- Ensure that no payment or benefit to a school employee or a family member of a school employee is made by the organization in violation of the federal regulations.
- Must file taxes annually.

IRS Restrictions on 501(c)(3) Organizations

- It is important not to jeopardize tax exempt status!
 - Purpose of organization must be charitable, no officer may benefit from the organization’s funds or resources, you may not support candidates for elected office, you can only participate in an insubstantial amount of lobbying activity, **AND YOU MUST FILE TAX FORM ANNUALLY AND ON TIME!**

TAXES

Tax Forms

- Form [990](#): “The Long Form” for organizations with Gross Receipts \$200,000 or more. In 2010 this amount changed from \$500,000 or more.

- Form [990-EZ](#): A two-page return for organizations with Gross Receipts of less than \$200,000. (In 2010 this amount changed from less than \$500,000.)
- Form [990-N](#): An eight question, electronic return for organizations with Gross Receipts less than \$50,000.

General Tax Information

- **GROSS vs NET:** Gross receipts are the total amount collected. Net receipts are the total after deducting expenses. SO, you use the total amount collected for the year when reporting to the IRS.
- Deadline for filing is determined by your organization's fiscal year.
- Returns must be filed annually and on time.
- Organizations that file 990-EZ, 990, or 990-N are required to file by the "15th day of the 5th month after fiscal year end" (For example: If your fiscal year ends on May 31, then you must file by Oct 15th).
- You may receive up to two 90 day extensions but you must complete the form requesting an extension.
- There are NO extensions for organizations that file 990-N.
- If an organization whose gross receipts are less than \$1,000,000 for its tax year files its Form 990 after the [due date](#) (including any extensions), and the organization doesn't provide [reasonable cause](#) for filing late, the Internal Revenue Service will impose a penalty of \$20 per day for each day the return is late. The maximum penalty is \$10,000 or 5 percent of the organization's gross receipts, whichever is less. The penalty increases to \$100 per day, up to a maximum of \$50,000, for an organization whose gross receipts exceed \$1,000,000.
- Failure to timely file an information return, absent reasonable cause, can give rise to a penalty under section 6652 of the Code. Whether an organization qualifies for the reasonable cause exception to the penalty will be determined on a case-by-case basis taking into account all relevant facts and circumstances.
- The regulations provide that a request for abatement of penalties based on reasonable cause must be made in the form of a written statement, containing a declaration by the appropriate person that the statement is made under penalty of perjury, setting forth all the facts alleged as reasonable cause. This statement should be made as an attachment to the Form 990.

- When requesting abatement of penalties for reasonable cause, your statement should include supporting documentation and address the following items: The reason the penalty was charged. The daily delinquency penalty may be charged for either a late filed return, an incomplete return, or both. Explain what prevented the organization from complying with the law, including: what prevented the organization from requesting an extension of time to file its return, if the organization did not request such an extension; how the organization was not neglectful or careless, but exercised ordinary business care and prudence; and what steps have been taken to prevent the same situation from occurring in the future.
- An organization that fails to file the required information return (Form 990, Form 990-EZ, or Form 990-PF) or *e-Postcard* (Form 990-N) for three consecutive tax years will automatically lose its tax-exempt status.
- The revocation of an organization's tax-exempt status does not take place until the filing due date of the third year. For example: If your tax year ends May 31, 2017 and you did not file taxes on Oct 15th 2017, or previous years on Oct 15th 2016 or Oct 15th 2015, your status will be revoked on Oct 15th, 2017.
- Revoked status may be reinstated, but your organization must apply (or reapply) and pay the appropriate user fee (to have your tax-exempt status reinstated if it was revoked because you failed to file for three consecutive years. An exemption application is required even if your organization was not originally required to file an application.
- Reinstatement of exempt status, if the application is approved, will generally be effective the date the application was filed, although reinstatement may be retroactive to the date of revocation if the organization shows that it had reasonable cause for not filing for three consecutive years.
- To reapply for tax-exempt status, use Form 1023, *Application for Recognition of Exemption* (if you are a section 501(c)(3) organization). More information about reinstating tax exempt status at this link: https://www.irs.gov/irb/2014-3_IRB/ar08.html
- When applying or reapplying for tax exempt status using form 1023, the user fee is \$400 for organizations whose gross receipts are \$10,000 or less annually over a 4-year period or \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period. An applicant must certify its gross receipts in Part XI of form 1023.

Form 1099/Form W9

- A tax-exempt organization must file required information returns, such as a Form [1099-MISC](#). An organization does not withhold income tax or social security and Medicare taxes from, or pay social security and Medicare taxes or federal unemployment tax on amounts it pays to an [independent contractor](#) (non-employee)
- Generally, if the organization pays at least \$600 during the year to a non-employee for services (including parts and materials) performed in the course of the organization's business, it must furnish a Form 1099-MISC, *Miscellaneous Income* to that person by January 31 of the following year.
- The tax-exempt organization will need the social security number or EIN of an independent contractor to complete Form 1099-MISC. If the independent contractor is a sole proprietor, the SSN is preferred. The organization should always ask the independent contractor to complete [Request for Taxpayer Identification Number and Certification Form W-9](#), before beginning work.
- NOTE- If you are purchasing from a large corporation such as Olive Garden or Academy Sporting goods, this does not apply! If you are purchasing from a small business like Suzie's T-shirts, then this would apply.
- If your PTO operates with a school account, then this is already required and taken care of via the school bookkeeper.

ALABAMA SALES TAX EXEMPTION

- Your Federal Tax Exemption has no bearing on whether the State of Alabama will grant a sales tax exemption certificate.
- PTA/PTO organizations can apply for Sales Tax exemption in Alabama, but this exemption only applies to items you purchase to RESELL. Sales tax exemption does not apply to office supplies, food you are serving at an event, or school supplies. It would apply to food that you purchase to sell from a concession stand.
- You must reapply annually for this exemption.
- You must receive a letter and tax exemption certificate from the State of Alabama Department of Revenue in order to be considered tax exempt.

- You must provide a copy of the tax exemption letter from the State of Alabama to each vendor.
- Application can be found at this link: <https://revenue.alabama.gov/salestax/stexa1.pdf>
- Parent Organizations in Alabama are exempt from registering with the Attorney General as fundraising groups. There is no need to register annually.
- Charitable organizations exempt from federal income taxes are automatically exempt from corporate income taxes in Alabama.
- ****PTO organizations who operate within the school will automatically be able to purchase items exempt from sales tax by virtue of operating through the school, which is exempt from sales tax. This includes any food items, whether for resale or consumption.**

BUDGET

Creating a [Budget](#)

- Meet with your board to determine what activities, programs, fundraisers, and events you plan to have during the year.
- Determine your starting balance, which should be the ending balance of the previous year. Starting balance should be confirmed by your annual audit.
- Review income and expenditures from previous year to determine what adjustments need to be made.
- Set up your budget worksheet in Excel or Numbers, using a template from the Appendix, creating your own, or finding a template online.
- Budget worksheets should have the following information:
 - Beginning balance
 - Projected fundraisers and other income
 - Projected expenditures
 - Projected ending balance
- Budgets may be amended at anytime at a general membership meeting.

FINANCIAL REPORTING and RECORD KEEPING

[Monthly Finance Report](#)

- Set up a spreadsheet for each month of the year, starting with the first month of your fiscal year.
 - List your beginning balance
 - List any income
 - List any expenditures

- List ending balance for the month
- You can have each monthly report roll over into a final year-end report if you create a spreadsheet in Numbers, Excel, or Google Sheets.
- Create an [Annual Financial Report](#) at the end of your fiscal year.
- Your organization should publish your financial records on your website. This will satisfy the open records requirement.

Report to...

- Your organization
 - At each meeting- whether a board meeting or general membership meeting.
- Your school
 - Organizations operating accounts outside of the school should provide end of year financial reports to your bookkeeper or principal.
 - Organizations operating accounts outside of school must complete a GASB form at the school's fiscal year end. This means that the numbers you report will be based on the school's fiscal year, not your organization's. This will require the treasurer to consult the previous year's finance book to give an accurate accounting of funds received. The bookkeeper will provide the form for you and you should keep a copy of the completed form in your yearly finance book.
- Public Reporting
 - Post budgets, monthly reports and year end reports on your PTA/PTO website.
 - Keep the financial books and the secretary's book of minutes up-to-date and ready for inspection at any time.

Record Keeping

- What Records should be kept?
 - All notes, minutes, financial records, forms, event notices, newsletters, and correspondence should be maintained annually in binders.
- Where do we keep these Records?
 - The optimum location for maintaining records would be in a secured storage area at your school. The next best place would be a file cabinet in a secured location at school.
 - Least desirable, but probably the most likely place is in the home of an officer.

- Make sure all records kept together by year and passed on to the next officers for safekeeping.
- How long do we keep the Records?
 - Some records must be kept permanently and others may be disposed of in 3-7 years.
 - If you have a safe and secure place to keep your records, then it's always nice to for new officers to be able to go through old records to glean information.
 - Follow the [Record Keeping Schedule](#) in the Appendix of this workbook.

AUDIT

- An annual [audit](#) is a review of your organization's financial records to determine if generally accepted accounting practices of recordkeeping and reporting are being utilized.
- An annual audit is part of the requirement for information disclosure as set out by the IRS for nonprofit organizations.
- Audits should not be conducted by employees of the Madison County School System.
- Auditors should have basic accounting knowledge and be unaffiliated with the leadership of your organization.
- Auditors should physically inspect your finance book for the following:
 - Funds received forms where money has been counted and verified by at least two people. The forms should be signed by both persons who counted the money. Some designation for where the money came from and to which budget line it will be applied should be on the funds received form.
 - Funds disbursed forms with receipts attached. Forms should be signed by president and treasurer and budget line from which the funds are to be disbursed should be noted.
 - Bank Statements which balance with your checking ledger
 - Check ledger with each check or expenditure and each deposit listed, along with a running balance.
- An audit form should be completed noting any discrepancies in reporting, any outstanding expenditures, suggestions for better accounting practices, beginning and ending balances and whether these totals match what is reported by the organization.
- Audit forms should be signed, dated, and a copy kept in the financial book.
- Audits should also be conducted if the treasurer resigns or is removed from office.

INSURANCE/BONDING

Fidelity Bonding

If your organization maintains external banking accounts, the organization should purchase a fidelity bond for your treasurer and any other officers who have access to organization funds.

- The amount of the bond would be determined by your board and based on your normal operating budget.
- A fidelity bond covers losses sustained by a PTA/PTO through any fraudulent or dishonest act or acts committed by any of the elected officers or any other persona authorized to handle organization funds, acting alone or in conspiracy with others.

Liability Insurance

PTA/PTOs should consider the need for liability insurance when there are projects or activities that may result in potential hazard for members, children, or other third parties such as vendors/visitors.

- Commercial general liability insurance provides coverage for your organization's legal liability arising from:
 - Bodily injury
 - Personal injury(false arrest, libel, slander, and other injuries)
 - Advertising injury
 - Property damage that results from the organization's activities and operations.
- Generally speaking, school district liability does not extend to PTA/PTO organizations and their activities.

Directors and Officers Insurance

Provides protection for claims arising out of the wrongful acts of directors and officers(in making policy and managing the affairs of the organization) that do not fall under the definition of physical injury. Examples include

- Discrimination based on age, sex, race, national origin, disability, etc...
- Breach of contract(contract disputes with customers, vendors, suppliers, or service providers)
- Mismanagement of the organization's funds
- Wrongful Act, Error or Omission
- Negligent Act, Misleading Statements

Where to Purchase Insurance for both PTA and PTO

- AIM ([PTA](#)) ([PTO](#))
- PTO Today (ptotoday.com)
- Google search for PTA/PTO insurance will give you a list of potential companies

MISCELLANEOUS

Procedures Manual

Creating a [procedures manual](#) for your organization would be valuable and incredibly helpful to new officers. Include the following information:

- Banking accounts- restrictions, use, account numbers
- EIN Number
- Reimbursement procedures
- Return Check procedures and list of those repeat offenders
- Petty Cash procedures
- Prohibition of Debit/Credit cards in your organization's name
- Transition procedures for outgoing and incoming officers
- Any other procedures and information that would be helpful to know such as do you host or pay for wedding and baby showers, funeral flowers or cards, etc..

Petty Cash

Some groups keep small amounts of cash on hand for emergency purchases like postage or quick trips to purchase cookies for sudden meeting or event. These funds **MUST BE ACCOUNTED FOR** in your budget, your monthly report, and your finance book. There **MUST BE RECEIPTS** for all purchases and applied to the appropriate budget line.

- Keep Petty Cash and [Petty Cash Log](#) of Expenditures with receipts attached secured at all times. Only those who are authorized to sign on financial documents should have access.
- Keep a record in the minutes of the amount of cash you will keep on hand(\$200 is more than plenty) and how you will record those expenditures.
- Petty Cash expenditures must have the approval of at least 2 officers and their signatures should be on the Petty Cash Log.
- Attach receipts to the log and then attach log to the original Funds Disbursed form in your finance book.
- Balance Petty Cash log monthly and replace or deposit money as needed.
- **DO NOT USE PETTY CASH** for personal expenses with the intent to repay the fund. This is a dangerous practice and is could lead to credibility issues.

Debit/Credit Cards

DO NOT HAVE A DEBIT OR A CREDIT CARD for your organization.

- Use of these cards would completely circumvent the accountability requirements and process of your organization.
- It is too easy to lose control of or lose these cards and then problems will arise.
- Did we mention **DO NOT HAVE DEBIT OR CREDIT CARDS?** Just a reminder!

Reimbursements

Organizations which operate accounts outside of school are able to reimburse people who make approved expenditures on behalf of the organization.

- Every [request for reimbursement form](#) must have a receipt attached.
- Every request must have been approved prior to the expenditure and must be in line with the approved budget.
- Reimbursement should not be a standard practice because of the tendency to lose receipts or forget to get approval.
- Organizations that operate inside of school are not able to reimburse without prior permission from the principal and a lot of details to work out.

MCBOE Parent Group Policy

In September 2018, the Madison County Board of Education passed a policy requiring all PTAs and PTOs operating in and on behalf of MCSS schools to provide proof that they are legally organized and operating with required fiscal responsibility and transparency.

In the policy is a list of documents and training that are required by August 1st of each year. Failure to meet the deadline will prevent the organization from operating in or on behalf of any MCSS school. Once the requirements are met, then approval will be granted for the organization to resume operation.

SESSION 3:

Fundraising

BIG QUESTION? How do we fund projects and activities?

Which Fundraiser is the right one?

- **Consider these issues when choosing a fundraiser:**
 - How much money you need to raise?
 - How soon do you need the money?
 - How much volunteer support do you have?
 - How much time do you have to invest?

- **Choosing a fundraising company:**
 - Is the company reputable?
 - Is the representative responsive to your questions?
 - Do you feel comfortable with the contract offered?
 - Have you contacted other schools who have used the company?
 - Are there hidden costs? Shipping? Commission? Prizes? Penalties for not reaching goal?

How to Create a Funding Campaign for Large Capital Project: Check out how Endeavor raised funds for a major playground overhaul: [Endeavor ES Playground Proposal](#)

NOTES and Questions-

Session 4:

A GOOD LEADER WILL:

- RECOGNIZE AREAS OF NEED AND CREATE A PLAN**
- WELCOME IDEAS AND SUGGESTIONS; LISTEN TO OTHERS**
- THINK CRITICALLY; PRESENT SOLUTIONS**
- SEE THE BIG PICTURE, THEN DEFINE MISSIONS & GOALS**
- MAKE DECISIONS**
- COMMUNICATE WELL**
- PARTICIPATE AND DELEGATE**
- CHALLENGE AND ENCOURAGE**
- SHARE THE LOAD; LEAD BY EXAMPLE**
- BE ORGANIZED**
- BE RESPONSIBLE**
- BE ETHICAL**
- BE TRUSTWORTHY**
- SEEK TO LEARN MORE; ENCOURAGE OTHERS TO LEARN**
- CULTIVATE NEW LEADERS**
- INSPIRE AND MOTIVATE**
- WELCOME EVERYONE**
- MANAGE CONFLICT, MEDIATE WELL**
- EXPRESS GRATITUDE**
- DELIVER RECOGNITION**

SESSION 4:

Servant Leadership

BIG QUESTION? Why are you a parent leader? What is your motivation?

Servant Leadership

Volunteers are Servant Leaders- What does this mean?

- **Lead with Others in Mind**
 - **Why did you become a parent leader?**
 - **Support your child's school**
 - **Show your child that you are supportive**
 - **Make decisions based on what is best for the students**
- **Values Diverse Opinions**
 - **Do you seek out input from people who are not officers or staff?**
 - **Do you care what other people may want/need from your group?**
- **Cultivates a Culture of Trust**
 - **How do you do this?**
 - **Consistent communication**
 - **Transparency**
 - **Public discourse about budgets, plans, issues, etc...**
 - **Encouraging others to get involved**
 - **Giving up control**
- **Develops More Leaders**
 - **Did you invite your officers to the workshop?**
 - **Did you encourage new parents to chair a committee or to seek office in the organization?**
- **Encourages and Inspires Others to Service**
 - **Do you ask people who aren't normally in charge of an event or project to take on a new challenge?**
 - **Do you offer assistance when someone is struggling to complete a task?**
- **Thinks: You, not Me**
 - **Is this decision is the best interest of the school and its students?**
 - **How can I help that teacher or staff member? Student or family?**
- **Acts with Humility**
 - **Do you express your gratitude or ask for help when you need it?**
 - **Do you apologize when you should?**

What is the Role of PTA/PTO?

- **Partner with school administrators to meet goals**
- **Build Good Relationships with All Stakeholders**
- **Help Solve Problems**

- **Promote the school**
- **Communicate Important Information and Accomplishments**
- **Keep a Good Attitude and Be a Good Example of a Leader**
- **Encourage and Foster Parent Involvement**
- **Operate a Professional Parent Organization**
- **Advocate for Our Schools to the Community, Board of Education, Superintendent, and Legislators**

Conflict Mediation and Avoidance

- **What causes conflict?**
 - **Someone disagrees with a decision you or your board makes**
 - **Someone is critical of how you operated a fundraiser or event**
 - **Someone questions your leadership ability**
 - **Someone else simply doesn't like you or those on your board**

CONFLICT MEDIATION

DON'T...

OVERREACT.

BECOME DEFENSIVE OR BELLIGERENT.

BE DISMISSIVE OF OTHER PEOPLE'S THOUGHTS, FEELINGS, OR BELIEFS.

RESPOND WITH WORDS OR ACTIONS YOU WILL LATER REGRET THAT WILL REFLECT BADLY ON YOU, YOUR ORGANIZATION, THE SCHOOL OR THE SCHOOL SYSTEM

IGNORE ISSUES THAT ARISE BECAUSE THEY CAN BECOME DETRIMENTAL TO THE SUCCESS OF YOUR MISSIONS AND GOALS.

TALK ABOUT THE CONFLICT WITH ANYONE OTHER THAN THOSE INVOLVED AND YOUR PRINCIPAL.

START RUMORS OR MAKE ACCUSATIONS.

BLAME OTHERS FOR THE CONFLICT, ESPECIALLY IF YOU HAVE PLAYED ANY PART IN CREATING THE ISSUE.

REFUSE INTERVENTION FROM THE PRINCIPAL OR OTHER ADMINISTRATORS.

QUIT BECAUSE OF ANGER OR HURT FEELINGS.

DO...

SPEAK CALMLY AND POLITELY TO EVERYONE, NO MATTER HOW ANGRY YOU MAY BE.

BE RESPECTFUL AND OPEN MINDED WHEN CONFRONTING ANYONE INVOLVED IN CONFLICT.

RECOGNIZE AND ACKNOWLEDGE THAT YOU MAY HAVE HANDLED OR RESPONDED TO A SITUATION BADLY.

ACCEPT RESPONSIBILITY WHEN YOU ARE WRONG AND APOLOGIZE.

DETERMINE ISSUES OR AREAS OF CONCERN, ASK FOR INPUT AND SUGGESTIONS ON HOW TO RESOLVE THE ISSUE.

MEET WITH THOSE WHO HAVE CONCERNS AND ISSUES. SUGGEST THAT THOSE INVOLVED IN THE CONFLICT WORK TOGETHER ON A PROJECT OR ACTIVITY

ACTIVELY SEEK TO SOLVE THE PROBLEM, NOT MAKE IT WORSE. YOUR JOB IS TO PREVENT CONFLICT. LOOK FOR POSITIVES THAT CAN BE A SOURCE OF AGREEMENT.

AVOID THE BLAME GAME. TRY TO WORK OUT THE ISSUES.

ASK THE PRINCIPAL TO MEET WITH THOSE PEOPLE INVOLVED IN THE CONFLICT AND HELP REACH A RESOLUTION.

REALIZE THAT THERE ARE SOME PEOPLE WHO CAN NEVER BE SATISFIED NO MATTER WHAT YOU DO OR SAY.

How do I Avoid Conflict?

- Listen to those who need to vent frustrations or anger, BUT do not get involved with parent/teacher issues. If a parent comes to you with a problem in the classroom, suggest they make an appointment to speak to the teacher or with the principal.
- Do not get involved in teacher/administrator issues.
- Make sure your financial decision making is conducted at a public meeting.
- Follow bylaws to avoid any implication of unfairness or deception.
- Always ask yourself this question: WHAT IS THE BEST SOLUTION FOR OUR STUDENTS AND OUR SCHOOL?

OPERATING A PARENT ORGANIZATION

Bylaws

- What's the big deal with bylaws
 - Guideline for how your organization will operate by listing a mission, setting out an operating structure, and outlining policies to which your group will adhere.
 - Provides consistency in rules and policies, eliminates emotion and personality from process.
 - Ensures efficiency in conducting meetings and getting business accomplished.
 - Lends legitimacy to the organization. Strong bylaws that are the foundation of how a group is run indicates a professionally and legally run organization.
 - Protects the group from conflict, financial risk, and chaos when the mission, structure, policies, and procedures are clearly delineated.
 - States how the group would be dissolved if necessary. This is a requirement by the IRS.
 - States who is to run the organization and how they should operate.
 - IRS requires all 501(c)(3) organizations to have bylaws.

Officer Responsibilities

- President
 - Preside at PTO Board and General Membership meetings
 - Serve as primary contact to principal and parents
 - Represent your school at meetings of other groups
 - Serve as ex-officio member of all committees.
 - Retain official records of the organization
 - Ensure that financial obligations are met in a timely manner
 - Prepare yearly budget with organization officers
 - Train new officers, especially new president

- **Vice President**
 - Perform the duties of the president in the event the president is unable to do so and generally assist president
 - Can have multiple VP's over different areas (i.e., membership, volunteers, etc.)
 - Bylaws should address the rank of the VPs so there is no question who will take over in the event the president is unable to continue

- **Secretary**
 - Keep a record of all business conducted by the Board and General Membership of the organization
 - Publish the minutes of all meetings of the organization
 - Be responsible for the creation and distribution of updates, newsletters, etc...
 - Maintain a current copy of bylaws
 - Maintain an accurate membership list
 - Perform other duties as necessary

- **Treasurer**
 - Maintain custody of the funds of the organization
 - Maintain full and accurate account of all funds disbursed and received by the organization
 - Make disbursements as authorized by the Board in accordance with the approved budget adopted by the organization
 - Ensure that all checks are signed by authorized signatories
 - Provide Financial Statement at all meetings
 - Present an Annual Financial Report at the Annual Meeting
 - Complete necessary tax forms and retain copies
 - Submit Financial Books for Audit annually
 - Present Annual Audit report
 - Perform other duties as necessary

- **Other possible offices, not required and usually non-voting positions**
 - Parliamentarian- Knows and understands [Robert's Rules of Order](#), ensures that those rules are followed during motions, discussions, votes, etc...; gives opinions on procedure to follow to meet the spirit of the policies set out in the bylaws.
 - Historian- Ensures that records, photos, news articles, etc...are maintained annually.
 - Chairperson(s) of committees (Volunteers, Fundraising, etc...

Meetings

REMEMBER:

- **DON'T WASTE PEOPLE'S TIME WITH UNNECESSARY MEETINGS. HAVE A PURPOSE AND A PLAN!**
- **FOLLOW ROBERT'S RULES OF ORDER TO MAINTAIN ORDER.**
- **DRESS AND BEHAVE PROFESSIONALLY.**
- **MAKE AND FOLLOW AN AGENDA.**
- **DON'T LOSE CONTROL OF YOUR MEETING.**
- **COMMUNICATE CLEARLY AND CONCISELY.**
- **USE CORRECT GRAMMAR AND DON'T RAMBLE.**
- **ASK FOR QUESTIONS AND INFORM PEOPLE ABOUT YOUR ACTIVITIES AND PLANS.**
- **PRESENT CURRENT FINANCIAL INFORMATION.**
- **GATHER CONTACT INFORMATION AT EVERY MEETING.**
- **USE NAME TAGS FOR OFFICERS SO THAT YOU ARE EASILY IDENTIFIABLE.**
- **INVOLVE TEACHERS AND STUDENTS IN PROGRAMS AFTER YOUR MEETING.**
- **INVITE GUEST SPEAKERS TO SHARE USEFUL INFORMATION.**

General Meeting Order

- **Call Meeting to Order**
- **Pledge of Allegiance and Prayer (if your group does this)**
- **Approve Agenda and Minutes from previous meeting- post in advance**
- **Present Financial Statement**
- **Discuss any Old Business**
- **Introduce New Business**
- **Vote on Items as appropriate**
 - **Items should have a motion and a second, followed by discussion and then a vote**
 - **Consult your bylaws for the number of members needed for a quorum.**
- **Principal's Report, Program, Speaker**
- **Announcements**
- **Call for a motion to Adjourn- Second, Vote**

Types of Meetings

- **Meet with board members**

- Meet with administrators
- Meeting with general membership- set schedule
- Annual meetings
- Board of Education meetings
- Community meetings
- MCSPO meetings

Getting Organized

President's Planning List

- ☐ Meet with outgoing president and treasurer to make formal transition of records, review budget, discuss planned events and activities, and ask advice!
- ☐ Change signature cards on accounts.
- ☐ Set-up president's binder and start planning meetings, committees, a calendar of events.
- ☐ Set up files on organization's laptop and prepare for the new year.
- ☐ Meet with the principal to discuss how group will be involved and help meet goals for the school.
- ☐ Set an officer's retreat: Plan for a long meeting! This will be when you set out your planning for the year.
- ☐ Select chairpersons for committees and meet with them to discuss events, budget, dates, etc...
- ☐ Plan BACK TO SCHOOL activities: Expo, festival, open house, orientation? What will you do? Sell spirit wear, sign up members, etc...

Set date for first general membership meeting.

Spring To Do List:

- ☐ Recruit new officers and committee chairpersons
- ☐ Review bylaws and determine if they need to be renewed (every 3 years) or amended.
- ☐ Set up a nomination committee if your bylaws require one
- ☐ Set time/date for Annual Meeting (usually May or June) for election of new officers, bylaws approval, budget approval, and presentation of financial reports.
- ☐ Create a budget with school's bookkeeper if your account is through your school.
- ☐ Make plans for incoming officers to attend Leadership Workshop!

End of Year Checklist:

- ☐ Organize files and storage; purge unnecessary paperwork
- ☐ Collect officer binders to pass on to new officers
- ☐ Inventory supplies and create a needs list for new officers
- ☐ Collect summaries/assessments from committee chairpersons, including what worked, what didn't work, what should be changed, etc...

- ☐ **Change authorized signatories on accounts. Do this quickly so that new officers have access to funds.**
- ☐ **Have financial books audited.**
- ☐ **File Taxes.**
- ☐ **Create a new financial binder for new year**
- ☐ **Meet with incoming officers to discuss budget, finances, and other helpful information.**
- ☐ **Turn over keys to storage rooms and file cabinets.**
- ☐ **Turn over laptops and/or other electronic storage devices.**
- ☐ **Introduce new officers to school administrators.**
- ☐ **Send in new officer information to the MCSPO.**

SESSION 5:

Parent Involvement

BIG QUESTION? How can we get more parents involved?

Offering volunteers a range of tasks increases your chances of getting them involved:

- **Have several ways that parents can volunteer-**
 - **Classroom volunteers-** help with projects, copying, listening to students read, playing games, etc...
 - **At home help-** cutting out shapes, creating binders or packets of info, baking cookies or food for teacher appreciation lunch, send emails, solicit volunteers, create a flyer, etc...
 - **Special Occasion volunteer-** help with a class party, field trip, duty-free lunch
 - **Running Errands-** picking up items for fall carnival, dropping off items, etc...
 - **Special Talent or Skills-** teach a foreign language, lead a science project, help with an art project, teach technical skills on computer, etc...
 - **Fundraising volunteer-** help with book fair, sell items, work in school store or concession stand, help distribute fundraising items.
 - **Other-** Start a grandparents volunteer club or a dads or moms club
- **Outreach Strategies-**
 - **Hold parent meetings at varied times/days to allow parents to choose the best option for their schedule.**
 - **Hold a meeting away from school at a local restaurant or offer dinner prior to your regular meetings. When parents don't have to worry about dinner for their families they are more likely to attend.**
 - **Hold your meeting at the community center, offer babysitting, a movie, or playtime.**
 - **Invite grandparents to attend meetings and pass along information to parents who can't attend.**
 - **Join with a club or event for a meeting- cub scouts, girl scouts, music club, theatre club, art night, special speaker, grade level program, etc...**
 - **Start 'coffee with the principal' or 'lunch and learn' events. These allow for smaller sized meetings and good interaction with parents.**

WHEN RECRUITING VOLUNTEERS ALWAYS REMEMBER...

- **PARENTS DON'T HAVE TIME TO WASTE. BE SPECIFIC ABOUT THE TASK AND TIME INVOLVED WHEN ASKING FOR HELP.**
- **DON'T LET PARENTS GET STUCK FOR A LONGER TIME PERIOD THAN THEY COMMITTED TO. IF THEY FEEL THEY HAVE BEEN MISLED OR TAKEN ADVANTAGE OF THEY WON'T VOLUNTEER AGAIN. FOR EXAMPLE: CAN YOU HELP FIRST GRADERS AT THE DUNKING BOOTH FROM 10-12? ALL YOU NEED TO DO IS HAND STUDENTS A BALL TO THROW AT THE TARGET AND HAVE FUN!**
- **MAKE SURE PARENTS HAVE CLEAR INSTRUCTIONS ABOUT THE TASK THEY ARE VOLUNTEERING FOR. DON'T DROP A HUGE STACK OF COPYING ON A PARENT WITHOUT EXPLAINING HOW THE COPIER WORKS, WHERE THEY SHOULD PUT COMPLETED PROJECTS, WHERE THE RESTROOM IS LOCATED, AND WHAT TO DO IF THEY HAVE TROUBLE OR CAN'T FINISH THE PROJECT.**
- **BE INCLUSIVE! REACH OUT TO ALL THE PARENTS IN YOUR SCHOOL INVITING THEM TO JOIN IN. DON'T JUST STICK TO THE FEW PEOPLE THAT YOU KNOW WILL HELP. ASK NEW PEOPLE TO GET INVOLVED!**
- **BE WELCOMING! MAKE FRIENDS WITH NEW PARENTS, INVITE THEM TO EVENTS, HELP THEM FIGURE OUT HOW THINGS WORK AT YOUR SCHOOL.**
- **PAIR A NEW VOLUNTEER WITH A VETERAN WHO CAN INTRODUCE THEM TO PEOPLE AT SCHOOL AND TEACH THEM THE ROPES.**
- **MAKE SURE THAT THERE IS SOME FUN INVOLVED IN VOLUNTEERING! STANDING AT A COPIER FOR HOURS IS BORING, SO OFFER A SNACK OR COFFEE AND A CHAT TO BREAK UP THE MONOTONY. HAVE A GROUP WORK NIGHT TO GET DECORATIONS MADE FOR AN EVENT.**
- **SHOW YOUR GRATITUDE! SEND A THANK YOU VIA EMAIL OR TEXT. MENTION VOLUNTEERS ON SOCIAL MEDIA OR IN YOUR NEWSLETTER. TELL TEACHERS AND ADMINISTRATORS HOW MUCH A PARENT HELPED AND LET THEM EXPRESS THEIR GRATITUDE ALSO.**
- **BE VOCAL ABOUT WHAT YOUR PTA/PTO GROUP DOES! PROMOTE IT ON SOCIAL MEDIA, TALK ABOUT DONATIONS TO THE SCHOOL, ASK FOR PARENTS TO SHARE THEIR PHOTOS ON YOUR SOCIAL MEDIA. THIS WILL PEAK INTEREST AND MORE PEOPLE WILL WANT TO BE INVOLVED.**

SESSION 6:

Communication

BIG Question: How do I keep people from saying, “I didn’t know about that meeting?” or “I never know what’s going on at school!”

Areas of Communication

- **PTA/PTO with Administration**
 - **Meet with principal so that you can reach an agreement on your mission and plans for the year.**
 - **Obtain permission from the principal for all fundraisers and activities your want to hold on school property. You MUST have permission to send out flyers, hold events and meetings.**
 - **Cultivate a good working relationship with administrators. You cannot operate effectively if you are at odds with the principal.**
 - **Determine that you will be a positive force for your school and that you will not let disagreements or conflict cause damage to the reputation of your organization, the school, or the system.**
- **Communicate with Teachers**
 - **Don’t make promises you can’t keep.**
 - **Don’t get involved individual parent/teacher conflicts. Go to the principal with concerns and make them aware of the problem, then step back and let the principal and teacher handle it. If it can’t be resolved by those people, then contact the superintendent.**
 - **Equity is always the best policy when funding teacher requests. If you can’t do something equitable for all of them, then look for an alternative solution.**
 - **Always express gratitude to teachers for any assistance they provide for fundraising or parent involvement. Work at a team and appreciate your teammates.**
- **PTA/PTO with Parents**
 - **Communicate what your organization’s purpose is and how you will operate.**
 - **Make sure parents know who the leaders are and how to contact you.**
 - **Communicate your organization’s mission: what you want to accomplish, why it is important, and how you plan to reach your goal(funding, permits, etc).**
 - **Communicate consistently and effectively**

Ways of Communicating:

- Email- daily or weekly
- Newsletter- email or post daily or weekly
- Newsletter/Flyer- hardcopy home with students
- Social Media- daily updates
- Website

Online Communication Help:

- Newsletter/Flyers- [SMORE.com](https://smore.com)
- Flyers and more- [CANVA.com](https://canva.com)
- Websites: [Weebly](https://weebly.com) or [WIX](https://wix.com)
- Facebook
- Twitter
- Instagram
- [TextMe](https://textme.com)

Acknowledgement:

Information included in this workbook came from a variety of sources including, but not limited to:

- National PTA
- PTO Today
- PTO.org
- NOLO.com
- Alabama PTA
- IRS
- Office of the Alabama Attorney General

Sample Forms and Information

Sample Agenda

MCSP0 Meeting

July 22, 2016

Agenda

Call to Order (This meeting of the general membership of the will come to order)

Pledge of Allegiance- OPTIONAL(Please stand while the Boy Scouts of ... or the JROTC from leads us in the Pledge of Allegiance)

Introduce guests

Minutes- read, review and approve- You can post the minutes online and direct people to read them prior to the meeting. You can also project the minutes onto a screen before the meeting, so that people can read them and get up to speed.(Are there any corrections to the minutes dated....?/ The minutes are approved as written or approved with the following corrections(vote on any corrections))

Officers' Reports

President

Treasurer- Either copies should be available or project onto screen so that people can see what your are discussing.

BUDGET - (The Board submits the following budget for approval. Are there any questions or discussion? If there no changes suggested, then vote: All in favor of the submitted budget say aye/yes, all opposed say nay/no)

Committee Reports

Playground Committee

Fall Festival Committee

Principal's Report

Unfinished(Old) Business

Decision on purchasing popcorn machine

Recommendations for dates for Christmas dance

New Business

Discussion of Spring Field Day

Awards and recognition

Announcements- This is only informational about upcoming events

Adjournment- If there is no further business, this meeting is adjourned. If you have a guest speaker, then this is when you would introduce them or if there is a program, then this is when it would start.

Guest Speaker- President of the Board of Education

Special Program- 6th grade program

PTO Board Meeting Agenda

August 15, 2007 6:30 PM

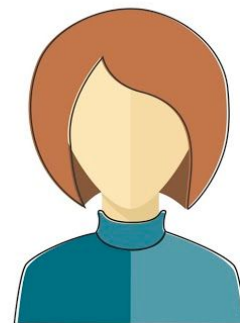
----- Agenda Topics -----

Review/Approve Minutes	from May, 2007	<i>Time/Notes:</i>
Review/Motion to Adopt Agenda	[second]	
Officer Report's ☒ President ☒ Vice President(s) ☒ Secretary ☒ Treasurer ☒ PR/Communications ☒ Volunteer Coordinator(s)	 [name] [name] [name] [name] [name] [name]	 (10-15 minutes) <i>Summary of report/update to be presented at the General Meeting, or any new ideas, and correspondences. Should take no longer than about 2-5 minutes each.</i>
Principal's Report	[name]	(5 minutes)
Special/Standing Committee Report(s) ☒ Fundraising ☒ Giftwrap	begin @ 6:30 pm	(5 minutes each)
Unfinished Business ☒ Budget ☒ Volunteer Hours	 audit report raise to 30 hours?	 (5-7 minutes each) <i>motion to approve at upcoming General Meeting</i>
New Business ☒ By-laws ☒ Robert's Rules of Order ☒ Fall Family Fun Night ☒ Movie Night ☒ Spanish Club	 review/amend discussion October 5 Halloween theme? rules/regulations	 (5-10 minutes each)
Announcements		(5 minutes)
Adjournment	6:50 pm	Move to General Meeting in Media Center
Next Meeting Date	September 18 @ 6:00 pm	Teacher's Lounge

PTO Minutes Approval Process

- 1** Secretary takes notes at meeting
- 2** Secretary revises notes into completed minutes and sends to President for review
- 3** President makes comments and sends back to Secretary
- 4** Secretary makes any necessary changes to minutes and, within two weeks of meeting, distributes minutes via email to
 - Executive board members
 - PTO parents email list
 - Principal and Principal's secretary
 - School and PTO webmasters
- 5** Secretary brings hard copy or electronic copy of minutes to next General Meeting
- 6** Secretary handles approval of minutes at next General Meeting
 - A** Move to dispense with reading of minutes since they were previously emailed around:
I move we dispense with reading the minutes. Is there a second? ("Second.") Any discussion? All those in favor of not reading the minutes aloud, say "aye"; all opposed, say "nay."
 - B** Ask for motion to approve minutes as written
 - C** Ask for second
 - D** Ask for questions/discussion
 - E** Ask for all those in favor of approving the minutes as written* and all opposed

**If there were any corrections or changes noted during discussion, mark up Secretary's copy and move to approve minutes "as corrected" instead of "as written."*



PTA MEETING MINUTES

September 18, 2008

Started at 3:40

1. Welcome and thank you's by Amber Gunnell (President)
 - Martha Alejandre is the new copy person and document translator
 - April Lyon for her back to school night work and her efforts in getting donations for the carnival food (WinCo donated \$500 worth of food for spaghetti dinner).
2. Budget Report by Jennifer Clements (Treasurer)
 - Raised Teacher Appreciation to \$500
 - Raised Lanyard to \$350
 - Items proposed, seconded, and voted in unanimously
3. Officer's Reports and Information
 - Amber explained standing rules and passed around for all in attendance to look at. Standing rules proposed, seconded, and voted in unanimously.
 - Tod Oliver (VP) explained the fundraiser and its progress.
4. Other information
 - Year Book
Amy Ackley talked about doing a year book for the school. If 400-500 books are ordered, then each book will cost \$10-\$11. All work is done on-line. The books will be 48 pages and all in color. A vote was taken and all in attendance voted "Yes" to have a year book done.
 - Safety Grant (grant needed for sidewalks)
Amber Gunnell, Rebecca Greenlee, and Shawn Tegethoff explained the walk to school day. October 8th is when all kids would walk to school. All buses would meet at a certain point and kids dropped off to walk the rest of the way to school. Volunteers needed. Sign up roster posted. Possible kick off for school walking club.
 - Great Brain
Teresa Perry gave presentation for Great Brain. This is a program in which a student can become an expert, or a "Great Brain", in a subject and then he/she can present that certain subject to their class. No additional money needed only cooperation from students, teachers, and parents.
5. Committee reports
 - Expo and Carnival information passed out along with sign-up sheets. Information about how to sign up for an expo spot at the carnival and

2016-17 SHS PTO Budget

			Budget	Actual
Beginning Balance		Date: July 1, 2016	\$2548.42	
Income:				
Membership			\$3700.00	
Donations			\$50.00	
Fundraiser: Spirit Night			\$0.00	
Publix Partners Cards			\$900.00	
Kroger			\$500.00	
Other				
			\$5150.00	
Expenditures:				
BTS/Admin/Membership			\$600.00	
Christmas- Faculty/Staff			\$1200.00	
Faculty/Staff Appreciation			\$1800.00	
Jr. Class ACT Snacks			\$1000.00	
Receptions			\$500.00	
School Requests			\$500.00	
Other				
			\$5600.00	
Ending Balance		June 30, 2017	\$2098.42	

Your Local PTA's Name Here							
Budget for fiscal year: 20XX							
Anticipated Revenue Based on 800 Members.							
ACTUAL RECEIPTS							
	Local Membership Dues	5,100.00	Enter the expected amount of monies you will receive for each category of income.				
	Bank Interest	100.00					
	Donations	-00					
	Fundraising Projects:						
	<i>Carnival</i>	1,500.00					
	<i>Book sale</i>	600.00					
	<i>Founders' Day</i>	300.00					
	Community Sponsorship & Grants	1,000.00					
	Other Income	50.00					
TOTAL ACTUAL RECEIPTS		\$ 8,650.00					
ACTUAL EXPENDITURES							
	Administration	200.00	Enter the expected amount of monies you will anticipate spending in each of these categories.				
	<i>Supplies</i>	50.00					
	<i>Past President's Pin</i>	100.00					
	<i>Printing</i>	750.00					
	<i>Mailing Permit/ Postage</i>	300.00					
	<i>Liability Insurance</i>	150.00					
	<i>Bonding Insurance</i>						
	Leadership Education	200.00					
	<i>District/Council Conferences</i>	500.00					
	<i>State PTA Convention/National PTA Convention</i>	400.00					
	<i>Publications/Brochures/Our Children</i>						
	Committees	300.00					
	<i>Membership</i>	300.00					
	<i>Programs</i>						
	Volunteers	50.00					
	<i>Award(3)</i>	50.00					
	<i>Special Appreciation Awards</i>						
	Projects	300.00					
	<i>Carnival</i>	200.00					
	<i>Book Sale</i>	245.00					
	<i>Reflections</i>	300.00					
	<i>Parent Involvement</i>	300.00					
	<i>Student Enrichment Grants</i>	190.00					
	<i>Self-Esteem Programs</i>	200.00					
	<i>Reading Scholarships</i>						
TOTAL ACTUAL EXPENDITURES		\$ 5,085.00					
TOTAL BUDGET		\$3,565.00	This is the amount of your annual budget. Your expenses should not exceed your income.				

Sample Annual Report:					
Fiscal Year:		Data Prepared:			
Local PTA Name:					
City:					
IRS Number:					
District & Council:					
ACTUAL RECEIPTS					
Membership Dues					
(850 Members at \$3.00 - Local Portion Only) \$ 2,550.00					
Fundraising (total gross income) \$ 3,300.00					
(or any means used for making money)					
Sponsorships \$ 1,000.00					
Balance Brought Forward from Previous Year \$ 550.00					
TOTAL RECEIPTS					\$ 7,400.00
ACTUAL EXPENDITURES					
Leadership Development \$ 1,200.00					
Membership Promotion \$ 530.00					
Programs \$ 850.00					
Reflections \$ 420.00					
District / Council Conferences \$ 300.00					
State PTA & National PTA Conventions \$ 500.00					
Newsletter & Publicity \$ 185.00					
Bulletins / Our Children \$ 200.00					
Officers' Reimbursement					
(telephone, tolls, stamps, etc.) \$ 180.00					
Chair's Reimbursement					
(telephone, tolls, stamps, etc.) \$ 150.00					
Past President's Pin \$ 40.00					
Council Dues \$ 50.00					
Scholarship \$ 200.00					
Bonding / Liability Insurance \$ 300.00					
Supplies \$ 150.00					
Mailing Permit \$ 60.00					
Postage \$ 375.00					
TOTAL EXPENDITURES					\$ 5,690.00
Amount Remaining for Next Year:					\$ 1,710.00
RECEIPTS NOT BELONGING TO LOCAL PTA					
State & National PTA Dues (850 members at \$3) \$ 2,550.00					
Founders Day Gifts \$ 50.00					
TOTAL					\$ 2,600.00
DISBURSEMENT OF MONIES NOT BELONGING TO LOCAL PTA					
Dues sent to State PTA office: \$ 2,550.00					
Founders Day Gifts sent \$ 50.00					
TOTAL					\$ 2,600.00
(The annual report should be sent to the appropriate PTA office at the end of the fiscal year, if required.)					

PTO Audit Form Date: June __, __ to May __, __		
Beginning Balance	Date:	
Total Deposits		
Total Expenditures		
Ending Balance		
Checking Account		
Account Balance and Date of Statement	Date:	
Outstanding Deposits- List		
Outstanding Checks- List		
Beginning Balance	Date:	
Missing Items/Discrepancies of Note		
Audit Conducted By	Date	

Sample- PTO Audit Form
Date: August 1, 2014 to June 30, 2015
External Account

Beginning Balance	Date: 8/1/2014	\$5,245.72
Total Deposits		\$18,371.87
Total Expenditures		\$19,182.46
Ending Balance		\$4,435.13
Checking Account		
Account Balance and Date of Statement	Date: 6/30/2015	\$4,435.13
Outstanding Deposits- List		\$0.00
Outstanding Checks- List		\$0.00
Beginning Balance	Date: 7/1/2015	\$4,435.13
Notes:		
#1184- Teacher should have signed for this money since there was no receipt to verify		
#1160- No receipt(pizza box thrown away); #1155 No form to explain missing check; assumed voided since it did not clear; #1151-No receipt to acknowledge reimbursement to Papa John's		
#1146- No copies of receipt to verify how money was spent. #1184-#1200-		
Only 1 signature on forms and checks. This is not a good accounting practice.		
Audit Conducted By _____ Date _____		

Sample Check Ledger

Cleared	Date	Check No.	Description	Deposits	Expenditures
			Balance as of Sept 20, 2009		
	8.28.09	1059	First Class Promotions- T-shirts		\$ 1,775.00
	9.9.09			\$ 113.00	
	9.9.09			\$ 165.00	
	9.9.09			\$ 200.00	
	9.9.09			\$ 205.00	
	9.9.09			\$ 205.00	
	9.9.09			\$ 214.00	
	9.9.09			\$ 265.00	
	9.9.09			\$ 473.00	
	9.9.09			\$ 500.00	
	9.9.09			\$ 524.00	
	9.19.09		Interest Earned	\$ 0.30	
		At Bank	Carnival Start Up Cash		\$ 3,000.00
	9.5.09	1060	ARC Mkting-Paw Print Car Magnets		\$ 238.75
	9.17.09	1061	ARC Mkting- Balance due		\$ 238.75
		1055	Aleta Stender-LY Teacher Appreciation		\$ 275.70
			Interest Earned	\$ 0.03	
	11.3.09	1062	First Class Promotions- T-shirts		\$ 80.00
	11.3.09	1063	SMS-Mrs. Whitt Computer Software		\$ 295.00
	11.5.09	1064	First Class Promotions- T-shirts		\$ 336.00
	10.26.09			\$ 3,000.00	
	10.26.09			\$ 1,274.15	
	10.26.09			\$ 420.00	
	10.26.09			\$ 328.00	
	11.05.09		Interest Earned	\$ 0.36	
	12.11.09	1065	SMS-Mrs. Barnes frogs for science		\$ 250.00
	12.11.09	1066	Domino's -Dance		\$ 121.00
	12.11.09	1067	Zoot Suit-DJ for Dance		\$ 175.00
				\$ 0.40	
	1.15.2010			\$ 100.00	
	1.15.2010			\$ 82.00	
	1.15.2010			\$ 271.00	
	1.15.2010			\$ 748.30	
	1.15.2010			\$ 1,560.15	
		1068	Voided		
		1069	Voided		
			Interest Earned	\$ 0.41	

Attach this form to Funds Deposited Form. Use only front of form. Use additional forms if necessary.					
DATE:		Fundraiser / Event:			
Funds Counted By _____					
Funds Counted By _____					
Cash		Amount			
Pennies					
Nickels					
Dimes					
Quarters					
Ones					
Fives					
Tens					
Twenties					
Fifties					
Hundreds					
TOTAL					
Checks					
Check # / Name		Amount		Check # / Name	
Checks TOTAL					
Total Amount Received _____			Total Deposited _____		
Treasurer _____					

SMS PTO
Request for Funds

Use this form to request funds from SMS PTO. Please provide as much information & detail as possible.	
Please attach any quotes you may have for the items requested.	
Date Request Turned In _____	
Name of Person Requesting Funds: _____	
Vendor/Name:	
Amount:	
Item(s) to be Purchased:	
Description/Reason for Request:	
Date Needed:	

2008-2009

Date _____

Date of Deposit

PTO Record-Retention Rules

How long should you keep PTO paperwork? Here are some guidelines based on IRS rules.

3 years:

- ☐ Monthly treasurer reports

7 years:

- ☐ Bank statements
- ☐ Canceled checks
- ☐ Check registers
- ☐ IRS Form 990, 990-EZ, 990-N

Permanently:

- ☐ Incorporation paperwork
- ☐ IRS Form 1023 and documentation
- ☐ IRS determination letter for 501(c)(3) tax-exempt status
- ☐ Meeting minutes and agendas
- ☐ Year-end treasurer reports
- ☐ Annual reports from auditor (financial review)

Resources for the State of Alabama, IRS, and forming a nonprofit organization:

Forming a Non-Profit in the State of Alabama:

<http://www.nolo.com/legal-encyclopedia/forming-nonprofit-corporation-alabama-36041.html>

<http://sos.alabama.gov/sites/default/files/form-files/sosdf-5.pdf>

2013 Code of Alabama Title 10A Alabama Business and Nonprofit Entities Code-

<http://law.justia.com/codes/alabama/2013/title-10a/chapter-3/>

Alabama Department of Revenue: Tax-Exempt Entities:

http://revenue.alabama.gov/publications/business-taxes/nonprofit/Nonprofits--Sales_to_Tax-Exempt_Entities.pdf

Alabama Department of Revenue: Tax Facts for Tax-Exempt Entities:

http://revenue.alabama.gov/publications/business-taxes/nonprofit/Nonprofits--Tax_Facts_for_Exempt_Entities.pdf

Stay Exempt: An IRS site created especially for 501(c)(3) organizations:

<https://www.stayexempt.irs.gov/>

Exempt Organization Public Disclosure and Availability Requirements:

<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>

IRS Publication 557: Tax-Exempt Status for Your Organization:

<https://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS Publication 4421: Compliance Guide for 501(c)(3) Public Charities:

<https://www.irs.gov/pub/irs-pdf/p4421pc.pdf>

Alabama Ethics Law Modification- 2016

Alabama Ethics Law(2011)- Gifts to Teachers- Modified in 2016:

http://www.al.com/news/index.ssf/2016/12/changes_to_limit_on_teacher_gi.html

New Opinion at this link:

<http://216.226.177.42/docs/pdf/AO2016-34.pdf.pdf>

Bylaws, Robert's Rules of Order

Robert's Rules of Order Online: <http://www.rulesonline.com/index.html>

How to Write Bylaws:

<https://www.ptotoday.com/pto-today-articles/article/968-how-to-write-pto-bylaws>

Sample Bylaws:

<https://drive.google.com/open?id=0B3OCYTvSWhsIYmFSa2dNUFFNaEE>

<http://www.wego33.org/Downloads/pto-bylaws-complete-sample.pdf>

<http://bas.k12.mi.us/webpages/hawkinspto/files/pto%20bylaws%202011.pdf>