

Parent Teacher Organizations Effective Procedures

PURPOSE

Support children and youth in the schools
Encourage parent and public involvement
Promote quality education and community involvement
Provide youth members with the opportunity to develop leadership skills

WORKING WITH ADMINISTRATION

Show respect to the principal. We are role models for our students.
PTO can fulfill the School Improvement Plan (SIP) goal of parent involvement.
PTO assists the principal with his roles.

Three major roles of principals:

1. School official “CEO”
 - Set a positive tone, climate, high standards, morale of staff
 - Stay focused on educational issues/changes
2. Educational leader of school
 - Sensitive to how a child’s family life affects that child’s day at school
 - Work with PTO to help to keep parents informed on current issues
 - Recognize volunteers in the school
 - Is a member of PTO and encourages teachers and staff to do the same
3. Partner to parents
 - Encourage parent involvement
 - Keep open lines of communication between parents and school

COMMUNICATION

Parent organization must include their principal and/or administrative representative as a board member. It is essential that board members respect one another and are willing to work as a team for the benefit of the children and the school. It is also essential that a board build an element of trust. We do not communicate effectively with those we do not trust or respect.

Consensus and agreement are necessary for a strong executive board. “Parking lot meetings” are detrimental and hurtful and can be stopped with effective communication.

Effective communication is the responsibility of every board member. It is a powerful leadership tool and can be learned.

- Put yourself in the other person’s position and think how you would react.
- Minimize side conversations.
- Think before you speak.
- Don’t criticize other’s thoughts.
- Allow one person to complete their thought before stating yours.

Parent Teacher Organizations Effective Procedures

- Always put the children first.
- Seek and offer communication training.
- Be welcoming, flexible, professional and respectful.

Communication is about being open, flexible, and being a good listener.

RESPONSIBILITIES

BOARD MEMBERS

Good communication among board members builds a sense of unity that transfers to your general membership. If they see an organized board where everyone represents their office in a professional respectful way, it will build respect.

Board members are expected to attend all board and general meetings. Be punctual. Inform your president if unable to attend.

Do not speak on behalf of your organization without direction and permission.

Request information about the responsibilities of your position.

Read the Bylaws.

All plans of work must be approved before action is initiated.

Business conducted in a Board meeting should remain private. Minutes of Board meetings are not released to the public.

A Board member may not commit funds to any item or project without the approval of the Board.

Include the President in committee meetings.

Be supportive to general votes. Be loyal. If you vote on the “losing” side of a motion, be willing to support the “winning” side. All disagreements need to stay within the Board meetings.

Be polite to school staff.

Avoid conflicts of interest.

Market your PTO.

OFFICERS

PRESIDENT

Follow Bylaws.

Chair board meetings and prepare agenda.

Vote at board meetings.

Lets the Vice President chair meeting if has a strong opinion on the matter/issue.

Appoint Board Chairmen.

Is ex-officio member of all committees.

Ensure the Board work is being done.

Co-sign all checks.

Provide a folder or notebook of each Board member’s responsibility.

Study the Bylaws and *Robert’s Rules of Order* to be familiar with parliamentary procedure.

The ultimate responsibility of the PTO rests on the President.

Parent Teacher Organizations Effective Procedures

VICE PRESIDENT(S)

Assist the President as needed.

Assume the duties of the President in his absence and perform other duties as assigned and prescribed in the bylaws.

Run meetings in the President's absence.

Referred to as "the Chair" when presiding at meetings.

Attend other meetings the President cannot attend and share report.

Co-sign checks.

Vice Presidents are customarily in charge of the most important committees.

RECORDING SECRETARY

Keep the minutes from the meetings by recording all business transacted at each meeting of the association including the Executive Committee and Executive Board meetings.

Distribute minutes for approval.

Keep a permanent file of all minutes, agendas, treasurer's reports, the Charter, approved copy of Bylaws, budget, accurate list of membership, a list of all committees with names of committee members. Carry these reference materials to all meetings.

CORRESPONDING SECRETARY

Conduct the correspondence of the PTO as requested.

Keep a file of all correspondence.

Send out notices of Executive Board and other meetings.

TREASURER

Treasurer is legally and financially responsible for all funds handled by the PTO.

If you are a second year Treasurer, the books need to be audited before you start your second year.

Prepare a budget.

Funds belong to the entire PTO membership and must be presented to and approved by the general membership. Budgets can be amended throughout the year with approval of the general membership.

No checks may be written until the budget is approved.

Budget year is July 1st – June 30th.

Budget for contingency funds so next year's PTO will have some operating funds between the time the books are audited and the budget is approved.

Receipts are required for all expenditures.

Write what the check is for on the check and on the check stub, as well as in the ledger book and on the receipt.

Submit a financial report each month. Copies of financial reports and bank statements should be filed with the school bookkeeper. Copies of financial reports must be provided to the President and Secretary.

Provide receipts for money collected from membership and fundraisers.

Deposit all money received immediately.

When doing a fundraiser, tax is paid on the wholesale amount by PTO. Do NOT let the vendor "take care of it."

Purchase insurance that includes bonding.

Attend meetings with a monthly financial report.

Parent Teacher Organizations Effective Procedures

Complete IRS and state forms—know the due dates.

Checks should require two signatures.

Provide reimbursement forms for members to submit with receipts that include line item on budget. (See attached Request for Reimbursement form)

Pay every bill by check.

Never sign a blank check or one made payable to *CASH*.

Count money received with the person presenting it.

Be consistent—don't make exceptions.

Send in a monthly report if Treasurer cannot attend.

All members, from the Board to the general membership, are responsible for funds.

DO NOT:

- carry over more than 10% of income.
- write any checks to *CASH*. Pay all bills, no matter how small, with a check.
- write any checks for items that are not budgeted. Unbudgeted items need Board approval.
- run the money of any other organization through your accounts.

TOOLS

- Ledger or computer spreadsheet
- File box for receipts or records
- Adding machine or calculator
- Receipt book
- Check book and register
- Bank statements
- Canceled checks
- Reimbursement forms with receipts
- State tax exemption
- Copy of budget
- Bylaws and standing rules
- All meeting minutes
- IRS forms

SCHOOL TAX INFORMATION

PTOs use vendors registered with Florida Department of Revenue and pay sales tax to the same.

PTOs pay sales tax to the vendor on the wholesale price of any items purchased for resale. The vendor must, in turn, remit that sales tax to the Florida Department of Revenue. **It is illegal for a vendor to offer or pay (other than the tax collected on the wholesale cost) the sales tax for a PTO.**

PTOs are not tax exempt when it comes to reselling products. They must pay the sales tax on anything they purchase for resale whether there is a markup or not.

Parent Teacher Organizations Effective Procedures

DOCUMENTATION OF EXPENSES

PTO money may be given to the school to purchase big ticket items in your budget to take advantage of the school's tax exemption and maintenance contracts. Document what the money is for and receive a receipt from the bookkeeper. Money returned from school to PTO must be in writing to the bookkeeper.

The district has some discounts that can be beneficial to PTOs when making certain purchases. An internal account will be established for that specific purchase. Write a PTO check to the district to cover the cost. Expect the school to give you a copy of the purchase order and receipt that show they spent the money for the intended purpose.

CHAIRMEN

WAYS AND MEANS

Consider what type of fundraiser would best benefit the PTO mission. Know what will the profits will be used for. Complete and submit a Fundraising Form to the school principal for approval. When signing a contract, sign it Jane Doe, President, (school) PTO.

MEMBERSHIP

Membership Chair is responsible for membership drives.

To recruiting new members:

- Select a fund theme—use posters to explain goal and mission.
- Offer incentives to parents and children.
- Work with businesses to get a discount if PTO membership card is shown.
- Market PTO as a product and service.
- Promote Family Involvement programs.
- Be friendly, welcoming and available at every function.
- Make classroom challenges.

Parent Teacher Organizations Effective Procedures

BY LAWS

Bylaws state the structure for your PTO and are required to become a 501(c)(3).

Every member must have access to the Bylaws.

Review Bylaws, if necessary, at least every 3 years by committee.

Thirty days notice must be given before proposed Bylaws are presented at Board meeting and general meeting for a vote.

Amendments require a 2/3rd vote.

Record proper signatures and date when membership voted to approve Bylaws and/or Amendments.

BYLAW STRUCTURE

Article 1 – Name

Article 2 – Articles of Organization statement

Article 3 – Purpose

- a. Advocate for children—include nothing about fundraising
- a. Non-partisan, non sectarian, non commercial

Article 4 – Membership and Dues

- a. Membership dues are not listed in Bylaws
- b. Only members may participate in business or serve on the Board

Article 5 – Officers and Their Election

- a. Each position has only one vote
- b. Who elects?
- c. List only elected officers
- d. Elected by ballot in month of _____ .
- e. Length of service

Article 6 – Duties of Officers

- a. Designate job descriptions
- b. Recording / Corresponding Secretary may be combined

Article 7 – Meetings

- a. This section deals with general meetings not board meetings
- b. Number of meetings
 - 1) Approve the budget
 - 2) Elect Nominating Committee
 - 3) Elect Officers
- c. Determine amount of time for notice
- d. Quorum – must be a number

Article 8 – Executive Board – Defined

- a. Include students

Article 9 – Executive Committee

- a. Purpose is to transact emergency business

Article 10 – Standing and Special Committees – Defined

- a. President is ex-officio member of all committees except nominating committee
- b. Plan of work must be submitted for approval

Article 11 – Fiscal Year

- a. July 1st – June 30th

Article 12 – Parliamentary Procedure

Article 13 - Amendments

REQUEST FOR CHECK REIMBURSEMENT

Check payable to: _____ Amount \$ _____

Reason:

Please attach all receipts.

Submitted by: _____

Approved by: _____

For Treasurer Use Only

Budget Category: _____

Date Paid: _____ Check No. _____ Posted _____