

# Wakefield Middle School PTSA

# STANDING RULES

## **GENERAL INFORMATION:**

The following are officer positions and standing committee descriptions of the Wakefield Middle School PTSA. Committee chairpersons may appoint a committee to assist them.

Two people may share any committee chair position. Two people may share no officer position. Each officer and standing committee chairperson term begins July 1st and ends the following June 30th.

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

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

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

Board members should attend **all** monthly board meetings and be prepared to report, if necessary, on current committee or job area plans and activities. Members should attend meetings even when they have no activities to report upon – your input and consideration of all PTSA activities is vital to our organization.

Board members will abide by the Standing Rules and the Code of Ethics

The Wakefield Middle School PTSA Membership dues shall be **Adult \$7 Student \$4**

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

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

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

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

## **OFFICERS**

### **PTA PRESIDENT:**

1. Provides leadership for promoting the National PTA mission and objectives (see Exhibit A).
2. Presides at all meetings of the association, executive board, and executive committee.
3. Performs duties as may be prescribed in the WMS PTSA Bylaws (see Exhibit B) and Standing Rules, or as assigned by the association.
4. Insures that the WMS PTSA is a unit in good standing with the NC PTA, National PTA and PTA Council as outlined in the Wakefield Middle School PTSA Unified Bylaws.
5. Insures that all officers and committee chairs adhere to the WMS PTSA Bylaws, Standing Rules, Fundraising Policy (see Exhibit C) and Money Management Policy (see Exhibit D); and conducts their position in a manner consistent with the National PTA goals and objectives as well as the PTA unit goals.
6. Coordinates the officers, committees, and all activities for WMS PTSA, in conjunction with the administration and teachers of Wakefield Middle School.
7. Meets with school principal on a monthly basis, starting with the beginning of term.
8. Attends all PTSA events and activities.
9. Conducts presentations on behalf of the Wakefield Middle School PTSA for: Welcome Back Teacher Luncheon in August, Open House in September, Volunteer Appreciation Reception in April,
10. Approves all correspondence, in conjunction with the principal, which is to go to parents or teachers.
11. Approves all Check Requests and Mini-Grant Applications.
12. Assists officers and committee chairs to understand their duties and oversees their work.
13. The President shall be an ex-officio member of all committees except the Nominating Committee (see Nominating Committee Guidelines, Exhibit E).
14. Attends Wake County PTA Council General Meetings.
15. Attends leadership training programs of PTA Council, NC PTA, and other school system and community groups as needed.
16. The President may attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the Wakefield Middle School PTSA.
17. Encourages other officers and chairs to attend pertinent meetings/trainings and to join the Wake County PTA Council Forum (list serve) to stay informed.
18. Keeps informed with Council, State, and National PTA via their newsletters, list serves, and web sites.
19. Informs officers, chairs and parents about important events and issues.
20. Develops, in conjunction with the principal, the PTSA Calendar of Events.
21. Maintains PTSA permanent files in a safe, locked area. Insures that the Wakefield Middle School PTSA complies with the Records Retention Policy (see Exhibit F).
22. Signs all contracts and agreements for Wakefield Middle School PTSA.
23. Serves as spokesperson for the Wakefield Middle School PTSA.
24. Insures that the association's 501(c)(3) status is protected.
25. Orients president-elect to the president position and forwards **all** records and unit information in an organized fashion at completion of term along with Year-End Officer Report (Exhibit I).
26. The President, as the presiding officer, maintains a fair and impartial position at all times and encourages members to participate. The President may vote when voting is by ballot. In other cases, may cast a vote to create or break a tie if the result is in the best interest of the association.

### **TREASURER:**

1. Shall have custody of all funds of the association.
2. Keeps an accurate and detailed account, in the treasurer's permanent book, of all monies received and paid out.
3. Makes disbursements as authorized by the President, executive board, or unit membership in accordance with the budget adopted by the association.
4. Presents a financial statement at every PTSA Business Meeting and General Membership Meeting, and at other times when requested by the executive board, and shall make a full report at the meeting at which new officers officially assume their duties.
5. Responsible for the maintenance of such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts, and disbursements of the Wakefield Middle School PTSA, including specifically, the number of its members, the dues collected from its members, and the amounts of dues remitted to the North Carolina PTA in accordance with the Wakefield Middle School PTSA Uniform Bylaws.
6. Takes custody of funds collected as State and National dues and shall be responsible for remitting such dues to the North Carolina PTA in accordance with the Wakefield Middle School PTSA Uniform Bylaws.
7. Completes and files IRS 990 tax returns in a timely fashion and submits sales tax refund requests to the N.C. Department of Revenue.
8. Provides Certificate of Resale/Merchant's License form to Committee Chairs as necessary.

9. Prepares all treasurers' records for audit (See Audit Preparation Guidelines, Exhibit H-1, and Procedures for Audit, Exhibit H-2).
10. Insures that the accounts and financial records of the Wakefield Middle School PTSA are examined at least annually, or upon change of officers, by an auditor or an auditing committee of three members who, satisfied that the treasurer's annual report is correct, shall sign a statement of that fact at the end of the report. (See Audit Report Form, Exhibit H-3, and Audit Checklist, Exhibit H-4). The Executive Board at the May business meeting shall appoint the auditor/auditing committee.
11. Reconciles bank statements each month with the PTSA checkbook.
12. Prepares budget worksheet of past years (2-3 years) budget information for Executive Committee budget planning meeting held in July or August.
13. Prepares proposed budget for general membership vote at first PTSA Business Meeting in August.
14. Obtains signature cards from bank in July and obtains signatures from President, First Vice President (or President-Elect), and Treasurer and returns to bank.
15. Insures that all checks have two (2) authorized signatures and that the President or First Vice President (or President-Elect) approves Check Requests prior to submitting payment. Having blank checks signed is **strictly prohibited**.
16. Insures that association liability insurance is paid by the end of September.
17. Insures that Check Request and invoice or appropriate receipt(s) are submitted prior to writing any disbursement check.
18. Insures that all disbursements are included in the approved PTSA Budget and discusses any problems with the PTSA President.
19. Follows Money Management Policy (Exhibit D) for all funds received.
20. Attends monthly PTSA Business Meetings, Board Meetings, Executive Committee Meetings and General Membership Meetings.
21. Forwards all records and PTSA unit information pertinent to the Treasurer position, along with a completed Year-End Officers Report (Exhibit I), to the PTSA President at the end of term.
22. Keeps the PTSA President informed of all activities on an on-going basis.
23. Attends yearly PTA Council New Officer Training, NC PTA and other necessary meetings or training sessions.

#### **RECORDING SECRETARY:**

1. Records the minutes of all meetings of the Wakefield Middle School PTSA and of the Executive Board and Committee, including names of members present at those meetings.
2. Presents the minutes for approval at the next meeting.
3. Submits PTSA business meeting minutes via email to the VP of Communication for posting to the Wakefield Middle School PTSA website.
4. Maintains a membership list of the association in permanent record for the year. The list will be provided and updated by the Membership Chairperson.
5. Keeps a current copy of bylaws, Robert's Rules of Order, standing rules and budget in binder with meeting minutes and has available for reference purposes as needed at all association meetings.
6. Notifies parents, teachers and staff of upcoming PTSA business and general membership meetings.
7. Notifies executive board and executive committee of upcoming meetings.
8. Maintains PTSA supply closets, storage areas and paper/office supplies cabinet. Insures adequate supply levels and organization.
9. Maintains inventory control of all PTSA supplies and property.
10. Restocks PTSA paper and other supplies as needed.
11. Performs such other duties as may be delegated.
12. Forwards all records and PTSA unit information pertinent to the Recording Secretary position, along with the Year-End Officer Report (Exhibit I), to the PTSA President at the end of term.
13. Keeps the PTSA President informed of activities on an on-going basis.

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

1. Acts as an aide to the PTSA President and shall perform the duties of the President in the absence or inability of that officer to perform duties as described in the "President" section.
2. Attends monthly PTSA business meetings, general membership meetings, board meetings, and executive committee meetings.
3. The First Vice President may attend the North Carolina PTA Convention, with reimbursement of the convention fees and lodging expenses from the WMS PTSA.
4. Attends leadership-training programs of PTA Council, NC PTA, and other training opportunities as appropriate.
5. Keeps the PTSA President informed of all activities on an on-going basis.
6. Forwards all records and PTSA unit information pertinent to the First Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTSA President at the end of term.

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

**SECOND VICE PRESIDENT: Ways and Means**

1. Attends monthly PTSA business meetings, general membership meetings, board meetings, and executive committee meetings.
2. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the First Vice President.
3. Coordinates small and passive fundraising activities of: Harris Teeter Together in Education Program, Kroger Plus Card Education Program, Food Lion Program, Spirit Nights, Recycle Rewards program, and any other such programs as approved by the Executive Board and PTSA membership.
4. Distributes "Voluntary Passive Fundraisers" brochure (see Exhibit G) to parents, teachers and staff at the beginning of the school year and makes copies available to the School Secretary to include in Newcomers Booklet (see Exhibit K).
5. Oversees all Ways and Means committees: General Mills Box Tops, School Store and Book Fair, Business Partners, Membership, Passive Fundraisers.
6. Keeps the PTSA President informed of activities on an on-going basis.
7. Forwards all records and PTSA unit information pertinent to the Second Vice President position, along with a completed Year-End Officer Report (Exhibit I) and PTSA Property/Supply Inventory List, to the PTSA President at the end of term.

**THIRD VICE PRESIDENT: VP Communications**

1. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the Second Vice President.
2. Attends monthly PTSA business meetings, general membership meetings, board meetings, and executive committee meetings.
3. Serves as back up to the Recording Secretary as necessary.
4. Assists the Treasurer as needed.
5. Assists First and Second Vice Presidents when necessary.
6. Maintains PTSA communication section of the bulletin board.
7. Oversees the committees of: Newsletter, Website, First Day Packets
8. Forwards all records and PTSA unit information pertinent to the Third Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTA President at the end of term.
9. Keeps the PTSA President informed of activities on an on-going basis.

**FOURTH VICE PRESIDENT: VP of Volunteers**

1. A Fourth Vice President may be elected to assist any or all other vice presidents in their duties as directed by the PTSA President and Executive Committee.
2. Attends monthly PTSA business meetings, general membership meetings, board meetings, and executive committee meetings.
3. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the Third Vice President.
4. Oversees the committees of: Volunteer Database, Book Fair, Beautification, Hospitality, Teacher (staff) Appreciation, Proctors, 8<sup>th</sup> Grade Celebration, all needed volunteers, Volunteer Recognition/Honor Roll, Team Parent Coordinator.
5. Forwards all records and PTSA unit information pertinent to the Fifth Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTSA President at the end of term.
6. Keeps the PTA President informed of activities on an on-going basis.

**FIFTH VICE PRESIDENT: VP of Programs**

1. A Fifth Vice President may be elected to assist any or all other vice presidents in their duties as directed by the PTSA President and Executive Committee.
2. Attends monthly PTSA business meetings, general membership meetings, board meetings, and executive committee meetings.

3. Acts as an aide to the President and shall perform the duties of the President in the absence or inability of the Fourth Vice President.
4. Oversees the committees of: Character Ed, Career Day, Closing the Achievement Gap, Cultural Arts, Board Advisory Council, and Red Ribbon Week.
5. Forwards all records and PTSA unit information pertinent to the Fifth Vice President position, along with a completed Year-End Officer Report (Exhibit I), to the PTA President at the end of term.
6. Keeps the PTSA President informed of activities on an on-going basis.

**SIXTH VICE PRESIDENT:**

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

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

1. Submit an annual report in duplicate by the May Transitional Board Meeting **each year**. An addendum may be submitted with additional information about your committee’s activities. (See Exhibit J, Year-End Committee Report).
2. Attend all meetings of the Executive Board. Absence from three consecutive board meetings without sufficient cause shall constitute resignation. If the committee chairperson cannot attend a meeting, she/he must notify the President or 1st Vice President before the day of the meeting and provide a committee report to the appropriate vice president. Even if there is no report, input and feedback is needed!
3. Submit plans of work for approval of the board before undertaking any project.
4. Maintain a current and organized notebook for the successor of the position. Included in this should be a properties list for the committee’s supplies/equipment.
5. Strictly follows all policies of the Wakefield Middle School PTSA, including Money Management Policy (Exhibit D), Fundraising Policy (Exhibit C), Records Retention Policy (Exhibit F), Guidelines for PTSA Reimbursement (Exhibit L), Wakefield Middle School PTSA Operations Guidelines (Exhibit M), and Budget Tracking Worksheet (Exhibit N).
6. All major changes in a committee’s plans for activities from the previous year must be presented to the Executive Board and approved before any changes may be made.
7. Follows the Wakefield Middle School PTSA and conducts all activities in accordance with the PTA Mission and Objectives.
8. Prepare articles with committee information for the newsletter and submit to the Newsletter Editor monthly as appropriate to the committee’s activities. Articles may be emailed directly to the Newsletter Editor. Emailing articles is preferred.

**STANDING COMMITTEES**

**Advisory Council Representative**

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

**Auditor/Audit Committee**

Conducts a sampling audit of the PTA Treasurer’s books in July each year. One auditor, or a committee of three can do this.

**Awards**

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

**Book Fair**

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

**Box Tops**

Throughout the school year students collect and submit General Mills and Betty Crocker box tops. Responsibilities include: Provide collection boxes to classroom teachers; develop and distribute flyers informing parents, teachers and staff of the box tops collection process along with a list of specified products and collection dates; submit trimmed box tops along with submission form; report results in PTSA Business Meetings and in PTSA newsletter. Keep VP of Ways and Means informed of activities on an on-going basis. Must submit a committee report at PTSA Board Meeting once a month.

**Passive Fundraising**

Grocery Store cards, Campbell Soup Labels, Coke for Points, Recycling Ink Cartridges. Provide Collection Boxes for each classroom teachers. Develop flyers to inform parents, teachers and staff of collection process with a list of specified Products and collection dates. Reports results in the PTSA Board Meetings and in the PTSA Newsletter. Keep VP of Ways and Means informed of all activities on an ongoing basis. Must submit a committee report at PTSA Board Meeting once a month.

**Character Education**

Work with guidance counselor and other staff to promote good character traits and recognition of student who display them. Examples of school programs may include Good Character Recognition breakfasts, popcorn parties, and ceremonies; bulletin board and other displays about good character; character narrative contests; parent nominations for good character awards and more. Coordinator is invited to attend a countywide Character Education Conference in the fall to share ideas and get inspiration for the program at Wakefield Middle School. Keep VP of Programs informed of activities on an on-going basis. Must submit a committee report at PTSA Board Meeting once a month.

**Corporate Contributions**

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

**Cultural Arts**

Cultural Arts assemblies are scheduled for students periodically throughout the school year. Responsibilities include: attend Cultural Arts fair sponsored by the United Arts Council at the beginning of the school year (August) and recommend artists and performers who will visit Wakefield Middle School during that year; work with school administration and performers to arrange performances; publicize the performance schedule and distribute announcement flyers for each performance; maintain budget and coordinate compensation to performers with Treasurer; may also arrange for Visiting Artists to complement school curriculum. Keep the VP of Programs informed of activities on an on-going basis and insures that the PTSA President signs all contracts. Must submit a committee report at PTSA Board Meeting once a month.

**8<sup>th</sup> Grade Celebration**

A reception is held following the 8<sup>th</sup> Grade Graduation ceremony. Graduation begins at 10:00 a.m. and the reception is held at 11:00 a.m. and last an hour. Set-up for the reception begins at 9:00 a.m. and clean up would last until about noon. Parents of the 8<sup>th</sup> graders should not volunteer for this committee. Responsibilities include: Plan the food and drink offerings and obtain these items; communicate with head custodian about the set-up of tables needed for the event; coordinate volunteers for set-up, serving and clean up. Keep the VP of Volunteers informed of activities on an on-going basis as necessary. Must submit a committee report at PTSA Board Meeting once a month.

**Team Parent Coordinator**

Each year classroom teachers rely on parents to plan and coordinate special learning experiences and activities. Responsibilities include: Assist teachers in the recruiting and selection of Room Parents; send information folder to each Room Parent volunteer as they are identified; recruit "surrogate room parents" to support teachers in the event they have no room parent volunteer; plan and direct an informational meeting for room parent volunteers; send information to room parents regarding Teacher Appreciation Week activities and Spring Carnival activities. Keep the VP of Volunteers informed of activities on an ongoing basis. Must submit a committee report at PTSA Board Meeting once a month.

## **Grants**

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

## **Hospitality**

Refreshments are served at various functions throughout the year. Primary events include Welcome Back Teacher Breakfast (August), Staff Holiday Luncheon (December), and the Teacher Appreciation Luncheon (March). The Hospitality Committee also provides for Bus Driver Appreciation in April. Responsibilities include: Develop themes and menus for each event; distribute flyers to teachers and staff as necessary to inform of events; arrange for volunteers to prepare/donate food for various events or to arrange with food vendors when items are catered; arrange for volunteers for serving/ hostess, set-up and clean-up; submit articles for newsletter in announcement of events and thanks for volunteer help. Keep VP of Volunteers informed of activities on an on-going basis. Must submit a committee report at PTSA Board Meeting once a month.

## **Beautification**

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

## **Board Advisory Council Representative**

PTSA is the largest advocacy organization for children in the United States. The Board Advisory Council Representative informs the PTSA Board and parents of pending legislation of concern to educators and parents and encourages them to express their views to elected officials. May encourage parent to vote for a school bond referendum or to support or oppose legislation related to children and/or education. May NOT support or oppose specific candidates but may encourage participation in candidates forums. Invite elected officials to visit school during National PTA's *Invite an Elected Official to School* event (January). Keep PTA President informed of activities on an on-going basis.

## **Membership**

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

## **Newsletter Editor**

A PTSA newsletter is distributed monthly to all students, teachers and staff at Wakefield Middle School. Responsibilities include: Gather articles and information for publication; type and layout of newsletter; assure accuracy of newsletter through proofreading process to be determined in collaboration with the PTSA President; print and distribute newsletter; post a copy of current newsletter on PTSA Bulletin Board in lobby and email newsletter to Website Manager each month for posting to the website and forward copy to advertise news deadlines and solicit articles from PTA officials, principal, teachers, parents and students. Keep the PTA President informed of activities on an on-going basis.

## **Nominating Committee**

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

Contacting individuals to determine their willingness to serve in the nominated role; presenting a slate of officers at the March PTSA Meeting; assisting with the vote for the slate of candidates at the April General Membership Meeting. Neither the PTSA President nor the Principal may be a member of the Nominating Committee.

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

This is a broad area of involvement and can include anything from coordinating school-based parent education workshops or programs, to CPR training for parents and staff, to advertising Parents cope workshops. Committee chair works with Executive Board,

principal and teachers in identifying needs and scheduling events. Develops and distributes flyers to parents regarding scheduled programs and submits newsletter articles; works with ESL Parent Liaison for translation of materials and during programs. Keep Vice President of Programs informed of activities on an on-going basis.

**Publicity**

Coordinate activities to publicize Wakefield Middle School events and accomplishments throughout the school year. Keep the VP of Communications informed of activities on an on-going basis.

**Red Ribbon Week**

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

**Reflections**

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

**School Store**

The school store sells Wakefield Middle School spirit items and is open one half hour before school each Tuesday and Thursday morning. Responsibilities include: Order and reorder products; submit articles for newsletter; coordinate parent volunteers to supervise parent workers; recommend new product offerings to PTSA Board for approval; prepare deposits and submit to Treasurer as necessary; maintain an adequate supply of change in cash drawer; report suggestions from School Store Suggestion Box to PTSA Board; Keep the VP of Ways and Means informed of activities on an on-going basis.

**Volunteer Coordinator**

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

**Approved by majority vote of the Executive Board on**

\_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_.

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

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

**Revision Dates** \_\_\_\_\_

\_\_\_\_\_  
PTA President Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
PTA President Signature

\_\_\_\_\_  
Date

## STANDING RULES ATTACHMENTS

Exhibit A PTA Mission and Objectives  
Exhibit B Wakefield Middle School PTSA Bylaws  
Exhibit C Fundraising Policy  
Exhibit D Money Management Policy  
Exhibit D-1 Funds Received Form  
Exhibit D-2 Check Request Form  
Exhibit E Nominating Committee Guidelines  
Exhibit F Records Retention Schedule and Policy  
Exhibit G Voluntary Passive Fundraiser Brochure  
Exhibit H-1 Audit Preparation Guidelines  
Exhibit H-2 Procedures for Audit  
Exhibit H-3 Audit Checklist  
Exhibit H-4 Audit Report Form  
Exhibit I Year-End Officer Report  
Exhibit J Year-End Committee Report  
Exhibit K Newcomer's Booklet  
Exhibit L Guidelines for PTA Reimbursement  
Exhibit M Wakefield Middle School Operations Guidelines  
Exhibit N Budget Tracking Guidelines and Worksheet  
Exhibit O Membership Development

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

## **Exhibit A**

### **PTA MISSION:**

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

### **OBJECTIVES OF PTSA:**

1. To promote the welfare of children and youth in home, school, community and place of worship
2. To raise the standards of home life
3. To secure adequate laws for the care and protection of children and youth
4. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth
5. To develop between educators and the general public such united effort as will secure for all children and youth the highest advantages in physical, mental, social and spiritual education A PTA unit's real working capital lies in its members, **not** its treasury. When PTAs invest their human resources in programs, they create benefits for all children and youth with modest outlays of money.

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

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

## **Wakefield Middle School PTSA FUNDRAISING POLICY**

### ***Purpose***

- To establish guidelines for acceptable Fundraising activities to support the PTSA's mission:
- An Advocacy to support and speak on behalf of the children and youth in schools, in the community, and before governmental bodies and other organizations that make decisions affecting children
- Assisting Parents in developing the skills they need to raise and protect their children
- To encourage parent and public involvement in the public schools of the United States of America

### ***Objectives***

Fundraising will never be a primary focus of the PTSA. Fundraising shall be a means to supplement annual dues to serve the mission of the PTSA. Requirements for acceptable fundraising in accordance with the National PTA association (Source: National Congress of Parents and Teachers literature entitled "Funding PTA Projects")

- To reflect the high principles of the PTSA, a PTSA fundraising project should meet the following criteria:
- Be undertaken only to further the purposes of the PTA;
- Have educational, social, or recreational value;
- Create good will toward the PTSA (including PTSA-approved vendors);
- Involve children and youth only as an outgrowth of regular schoolwork or as a constructive use of leisure time;
- Have the approval of school officials;
- Comply with local, state and federal laws; and conform to the noncommercial, nonsectarian, and nonpartisan policies of the PTSA.

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

### ***Fundraising Rules***

- For every fundraising activity, there should be at least three (3) non-fundraising projects aimed at helping parents or children, or advocating for school improvement.
- All fundraising activities shall be approved by the Executive Board and by the Principal of Wakefield Middle School
- Each fundraising program should be held with a PURPOSE and that purpose should be supported and documented by the members of the Wakefield Middle School PTSA.
- No fundraisers shall allow door-to-door sales by students at any grade level.
- Any fundraising activity will yield a minimum profit margin of 40% (revenue less cost of merchandise or product sold) in accordance with Wake County Board of Education Policy (section 6830.7).
- Incentive awards shall emphasize broad participation and school spirit, as opposed to large awards to a limited number of participants.
- Fundraising activities should be consistent with examples outlined in the Wake County PTA Council's Fundraising Handbook, Appendix A.
- Acceptable Funding purposes are defined in Appendix B.

## **BACKGROUND**

### ***Non-Commercial Policy***

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

### ***Corporate Sponsorship***

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

### ***Commercial Co-Venturing***

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

### ***Corporate Donations***

All corporate donations associated with PTSA volunteers and projects shall be received by the PTSA. The PTSA unit's federal tax identification number can only be utilized for donations directly received by and for the Wakefield Middle School PTSA

## Appendix A

### ACCEPTABLE FUNDRAISING EVENTS

Possible alternatives to product sales:

- Fall carnivals
- Spring festivals
- Bake sales
- Chicken, barbeque, spaghetti, etc. dinners
- Walk-a-thon, Bike-a-thon, Read-a-thon
- Recycling programs
- Buy a brick (one school sold bricks to lay a courtyard at school; each brick displayed the name of the purchaser)
- Street fairs
- Book fairs
- Yard or attic sales
- Dances
- Athletic games, Field days
- Drama or musical productions
- School spirit items (bumper stickers, t-shirts, sweatshirts, etc.)
- Thrift shop
- School stores
- Santa shops
- Campbell Soup Labels for Education program
- Proctor & Gamble Box Tops Promotion
- Harris Teeter Together in Education Program
- Direct contributions from parents, community
- Penny wishing well
- Car wash
- Tours of gardens, parks, public buildings and historic sites
- Arts and crafts sales
- Sale of refreshments at school events
  
- Dinner Theater (good for middle and high schools)
  1. Parents – Prepare food
  2. Drama or English Department – Performance
  3. Industrial Arts – Props and scenery
  4. Students – Wait tables
  5. Business Department – handle tickets, money, etc.
  6. Art Department – Advertising

## Appendix B

### APPROPRIATE NEEDS TO FUND

#### *PTAs should NOT fund:*

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

#### *PTAs should fund:*

Leadership Development for unit officers, board members and general membership

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

Volunteer Appreciation

## Exhibit D

# Wakefield Middle School PTSA MONEY MANAGEMENT POLICY

## PURPOSE

To establish guidelines for prudent management of PTSA funds to support the Basic Policies and Bylaws

## HANDLING RECEIPTS OF FUNDS

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

## HANDLING FUNDRAISING EXPENDITURES

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

## FUNDRAISING REPORTING PROCEDURES

- The Treasurer or fundraising chairperson shall complete a detailed report of the receipts and expenditures and the profit from the fundraising project within a few days of the conclusion of the activity or event.
- This report shall be presented to the Executive Board and the membership at the PTSA Business Meeting immediately following the activity.
- All money deposited in the PTSA account will be considered PTSA funds by the IRS and must be reported as such. A PTSA must never deposit school or school-related money into its account.

## FEDERAL REQUIREMENTS

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

## MEMBERSHIP DUES

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

## BONDING & INSURANCE

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

# Wakefield Middle School PTSA

## SPECIFIC FUNDRAISING ACTIVITIES

### Guidelines for Receipt of Funds

#### 1. Book Fair

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

#### 3. No Fuss Fundraiser

- Chairperson will forward these revenues immediately to the Treasurer on a daily basis along with completed Funds Received forms.
- If cash boxes are required for all these stations outlined above. It is the responsibility of these chairpersons to arrange for cash box change with the Treasurer prior to the event.

**Exhibit D-1**

**Wakefield Middle School PTSA  
FUNDS RECEIVED FORM**

Date \_\_\_\_\_

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

BUDGET CATEGORY: \_\_\_\_\_

# OF CHECKS \_\_\_\_\_

COINS: \$ \_\_\_\_\_

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

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

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

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

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

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

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

---

---

**FOR TREASURER'S USE ONLY:**

Amount Received: \$ \_\_\_\_\_ Date \_\_\_\_\_

Specific Budget Item(s) Credited: \_\_\_\_\_

Comments: \_\_\_\_\_

**Treasurer's Signature:** \_\_\_\_\_

**FUNDS RECEIVED:**

Name	Check #	\$ Amount
<b>Grand Total amount of Checks</b>	<b>\$</b>	

Currency	Number of Bills	Total Amount
\$1		
\$5		
\$10		
\$20		
\$50		
\$100		
<b>Total of all Currency Received</b>	<b>\$</b>	

COINS	Number of Coins	Total
<b>25¢</b>		
<b>10¢</b>		
<b>5¢</b>		
<b>1¢</b>		

Wakefield Middle School PTSA  
**CHECK REQUEST FORM**

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

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

THIS CHECK TOTAL: \$ \_\_\_\_\_

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

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

COMMITTEE CHAIR SIGNATURE \_\_\_\_\_

VP OF COMMITTEE SIGNATURE \_\_\_\_\_

**MAKE CHECK PAYABLE TO:**

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone \_\_\_\_\_

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

**AUTHORIZED BY:**

\_\_\_\_\_  
President Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Treasurer Signature

\_\_\_\_\_  
Date

**FOR TREASURER USE ONLY:**

Check Number \_\_\_\_\_ Date Paid \_\_\_\_\_ Amount \$ \_\_\_\_\_

Additional Information: \_\_\_\_\_ Exhibit L

## Wakefield Middle School PTSA

# GUIDELINES FOR PTA REIMBURSEMENT

1. Please use the reimbursement forms (“Check Request”) in your folder any time you need money refunded to you or if you need a check prior to an event or expenditure. The form is self-explanatory. You **must** attach a receipt, invoice, or purchase order to the Check Request form in order to be reimbursed. This is required by the IRS.
2. It is preferable for the PTSA to pay vendors/retailers directly rather than to reimburse its members for expenses. The reason for this is that the State of North Carolina can reimburse the PTSA for sales tax paid when the PTSA pays the sales tax directly. However, the PTSA cannot be reimbursed sales tax paid by their members on purchases made for the PTSA. **Whenever possible, submit a Check Request for payment directly to the vendor or retailer from which you wish to purchase items for the PTSA.**
3. The Treasurer will write checks at each PTSA Business Meeting and any scheduled PTSA Board Meetings, as well as on the 1<sup>st</sup> & 3<sup>rd</sup> Thursdays of the month. Please be sure to total all receipts before submitting them with a Check Request. It is preferred that PTSA purchases not be mixed with personal purchases on a receipt. Please make every attempt to separate receipts for PTSA purchases to eliminate any confusion and submit the original receipt.
4. If you prefer your reimbursement check **mailed** to you, please attach a self-addressed, stamped envelope to your Check Request. Otherwise, you may pick up your check at the PTSA Meeting or from the PTSA mailbox. If your committee does not have a specific mailbox, your check will be left in the “General PTA” mailbox. PTSA mailboxes are located in the workroom of the school office.
5. All committees should keep a record of their operating expenses in order to make next year’s budget preparation easier. It is recommended that you keep a copy of your completed Check Request forms and to utilize the “Budget Tracking Worksheet” to keep a running total of your committee’s expenditures. Also, please complete a Committee Report for our records at the end of the school year. These reports are due by the Transitional Board Meeting held in May. Committee Reports are required to be kept in our records by the State and National PTA. The report should include all income, all expenses and your budget recommendations for the next school year.
6. Please do not exceed your budgeted expenditures. Any overage expenses must be approved via a budget revision by a majority vote in a PTSA General Membership Meeting; a budget revision requires a 10-day notice to the membership. Please notify the PTSA President or Treasurer regarding your need for a budget revision for your committee along with a rationale for this request. Please **DO NOT** over-spend your budget before a revision can be voted on or you may be responsible for the overage amount.
7. All money collected should be counted by more than one person for safety purposes. Always count the money twice. Complete a “Funds Received” form and submit to Treasurer along with the money. Separate money collected according to denomination. Place any checks in order of value in ascending order. Roll coins, rubber-band like bills together. Place counted money (coins and bills) and checks into separate ziplock bags, marked with the amount of their contents on the outside. Deliver money receipts to the PTSA Treasurer daily or arrange for her/him to pick it up. It is recommended that you keep a copy of the Funds Received forms in your folder and record these totals at the end of the school year onto your End of the Year Committee Report.
8. There is an envelope in the PTSA Treasurer’s mailbox entitled, “Reimbursements”. Please leave your Check Request form in the envelope and your check will either be mailed to you in your self-addressed, stamped envelope, taken to the PTSA meeting, or left in the PTSA mailbox. Please note on the check Request form your preference.
9. The following suggestions will help make the Treasurer’s job easier and insure that you receive your reimbursement promptly:
  - Receipts should be for PTSA expenses only – please do not include personal purchases.
  - Your name and budget line item should be written on each receipt as well as on the Check Request form.
  - Cash register receipts should be clearly read. If not, please list your purchases separately.
  - In the event that you need a check or reimbursement **IMMEDIATELY**, call the PTSA Treasurer directly to make arrangements for this. We will make every reasonable effort to accommodate you.
  - If you have money to turn in, please remember to put like currency together and all checks together. Be sure to include a “Fund Received” form with coin, bills and checks totals. Make arrangements with the Treasurer to forward large sums of money immediately upon receipt.

10. Remember, DO NOT spend money for your committee until **after the budget has been approved** by the PTSA membership (usually at the first PSTA Meeting in late August or early September).
11. **All sales receipts/invoices must be turned into the Treasurer by June 15th! Any receipts or invoices received after this date may not be paid.**
12. The PTSA Fiscal Year ends on June 30th. Absolutely no invoices/receipts will be paid after this date! Committees may not be reimbursed for any expenditures between June 30th and the budget approval for the next fiscal year which begins on July 1. After June 30th, the previous year's budget is closed. Any remaining budget amounts simply roll over into the operating carryover for the next year.
13. Budget planning and development for the next school year is done over the summer. If you have any specific budget requests, please be sure to include them in your Year-End Report.

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

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

\_\_\_\_\_  
Email

\_\_\_\_\_  
Treasurer

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

\_\_\_\_\_  
Email

**Exhibit E**

**NOMINATING COMMITTEE GUIDELINES**

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

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

The committee shall elect its own chairperson.

The committee contacts nominees to tell them the duties of the office and to obtain their consent to serve if elected. Duties of Officers and your Standing Rules “Job Descriptions). Number of persons required for Nominating Committee is listed In the Bylaws. Discussion of nominees is confidential.

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

All members who concur sign the report of the committee.

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

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

**TIMELINE:**

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

Wakefield Middle School PTSA  
**Slate of Officer Nominations**  
For School Year \_\_\_\_\_

<b>Position</b>	<b>Nomination</b>
<b>President</b>	_____
<b>1st Vice President (or President-Elect)</b>	_____
<b>2nd Vice President Ways &amp; Means (Fundraising)</b>	_____
<b>3rd Vice President Programs</b>	_____
<b>4th Vice President Communications</b>	_____
<b>5th Vice President Parent Involvement</b>	_____
<b>Treasurer</b>	_____
<b>Recording Secretary</b>	_____

**Nominating Committee Chairperson:**

Name \_\_\_\_\_

Signature \_\_\_\_\_

**Committee:**

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

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

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

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

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





**Exhibit F****RECORDS RETENTION SCHEDULE**

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

**RECORDS TO BE RETAINED  
RETENTION PERIOD**

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

Wakefield Middle School PTSA  
**RECORDS RETENTION POLICY**

**PURPOSE**

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

**Guidelines for Records Management**

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

Wakefield Middle School PTSA  
**YEAR-END REPORT GUIDELINES**

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

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

**Criteria to include in your report:**

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

**Exhibit I**

Wakefield Middle School PTSA  
**OFFICER YEAR-END REPORT**  
SCHOOL YEAR \_\_\_\_\_

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

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

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

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

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

**Exhibit J**

Wakefield Middle School PTSA  
**COMMITTEE YEAR-END REPORT**  
SCHOOL YEAR \_\_\_\_\_

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

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

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

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

Annual Budget Amount: \$ \_\_\_\_\_ Amount Spent: \$ \_\_\_\_\_

Total Funds Received (income): \$ \_\_\_\_\_ \_\_\_Not Applicable

1. **Contacts:** (names, phones, emails) – Vendor’s, Supplier’s, Printer’s, etc.
2. **VOLUNTEERS NEEDED:** (include numbers of volunteers and for what tasks)
3. **Supplies Needed:** (include how many of each and for what use, as appropriate)
4. **General Activities Involved with this Committee:**
5. **Specific Timeline of Activities associated with this committee:** (a chronological listing of what you do and when)
6. **Specific Instructions for the Day of Event, Function, etc.:**
7. **What worked and what didn’t work:** (what could be done better or differently?)
8. **SUGGESTIONS FOR THE FUTURE:**
9. **General Comments or Miscellaneous Information:**

## **Exhibit H-1**

# **AUDIT PREPARATION GUIDELINES TREASURER'S RESPONSIBILITIES**

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

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

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

### **PURPOSE OF AN AUDIT**

The purpose of an audit is:

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

### **FOLLOWING THE AUDIT:**

IT IS REQUIRED BY THE NORTH CAROLINA PTA THAT A COPY OF THE AUDIT REPORT IS FORWARDED TO THEIR OFFICE **BY AUGUST 31** EACH YEAR.

**This report should be sent to:**

**NC PTA  
3501 Glenwood Avenue,  
Raleigh, NC 27612.**

Wakefield Middle School PTSA  
**AUDIT PROCEDURES**

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

**An audit must be conducted at least once a year according to the bylaws (Article VII, Section 4, item d).**

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

**AUDIT PROCEDURES:**

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

1. Reconcile each month’s bank statement with:

- The cancelled checks
- The checkbook
- The treasurer’s report
- The total expenditures of the PTA unit

2. Verify that every check written is substantiated with a receipt, invoice or bill **and** an authorized Check Request form.

3. If a check was issued and no receipt, invoice or bill can be found, verify if the expenditure is an approved budget item.

4. Reconcile each deposit slip with:

- The bank statement
- The checkbook
- The total income of the PTA unit

5. Verify that a receipt has been issued to the appropriate person for all funds received by the treasurer. This “receipt” may include a signed copy of the “Funds Received” form.

6. Verify that all income and expenditures are allocated into the same categories that constitute the approved budget.

**Exhibit H-3**

Wakefield Middle School PTSA  
**AUDIT CHECKLIST**  
FISCAL YEAR: \_\_\_\_\_

1. Does the PTA unit have its Employer Identification Number (EIN)?

Yes Number: \_\_\_\_\_

No

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

2. Is the PTA unit registered with the North Carolina Department of Revenue Sales and Tax Division?

Yes Merchant's License Number: \_\_\_\_\_

No Explain: \_\_\_\_\_

3. Does the PTA unit have liability and bonding insurance?

Yes Name of company: \_\_\_\_\_

Insurance Account Number: \_\_\_\_\_

No Explain: \_\_\_\_\_

**INCOME**

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

Yes

No

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

**EXPENDITURES**

1. Were all expenditures properly allocated and categorized in accordance with the budget?

Yes

No Explain: \_\_\_\_\_

2. Is there a proper bill or voucher for each expenditure ("paper trail" for each expenditure)?

Yes

No Explain: \_\_\_\_\_

3. Was each expenditure included in the approved budget?

Yes

No Explain: \_\_\_\_\_

**INTERNAL REVENUE SERVICE**

1. Did the PTSA unit receive more than \$25,000 in gross income?

Yes

No

2. If yes, did the unit file a Form 990 with the IRS?

Yes

No Explain: \_\_\_\_\_

**CHECKS/BANKING**

1. Did authorized unit officers properly sign all checks?

Yes

No Explain: \_\_\_\_\_

2. Are all checks signed by two authorized check signers?

Yes

No Explain: \_\_\_\_\_

Authorized Unit Officers as Check Signers:

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

3. Are all checks sequentially numbered?

Yes

No Explain: \_\_\_\_\_

4. Are all checks accounted for?

Yes

No Explain: \_\_\_\_\_

5. Were all bank statements properly reconciled on a monthly basis by the treasurer?

Yes

No Explain: \_\_\_\_\_

**BUDGET/REPORTS**

1. Is there an approved motion in the minutes for the budget?

Yes

No Explain: \_\_\_\_\_

2. Did the treasurer submit written financial reports for each Board Meeting and General Membership Meeting of the PTA unit?

Yes

No Explain: \_\_\_\_\_

3. Were the financial records maintained in an orderly fashion?

Yes

No Explain: \_\_\_\_\_

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

**Date Audit Completed: By:** \_\_\_\_\_

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

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

3. \_\_\_\_\_

**Balance on Hand:**

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

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

**Auditor/Audit Committee Recommendations:**

Wakefield Middle School PTSA  
**PTSA AUDIT REPORT FORM**  
Fiscal Year \_\_\_\_\_

**Council:** Wake County PTA Council **NC PTA District:** 3

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

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

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

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

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

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

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

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

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

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

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

*We have examined the books of the Treasurer of the Wakefield Middle School PTSA and find them to be (please choose from the following):*

Correct  Incomplete  Incorrect

Substantially correct with the following adjustments:

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

**Date Audit Completed:** \_\_\_\_\_

**Auditors' Signatures:** \_\_\_\_\_

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

## Exhibit G

# Wakefield Middle School PTSA VOLUNTARY PASSIVE FUNDRAISERS

## HELP US HELP OUR SCHOOL!!

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

### Contents include the following:

- Recycling “CASH FOR TRASH” Program
- Kroger Plus Card Education Program
- Harris Teeter Together in Education
- Genera Mills Box Tops for Education
- Food Lion Shop & Share Program
- Wakefield Middle School Restaurant Nights

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

The rest of this tri-fold brochure could then be set up to include an explanation/description of the program and what you need from participants on each “panel” of the brochure. Once the brochures are printed & folded (you can do this yourself), then you can include in your Newcomer’s Booklet, distribute during PTA Membership Drive, Open Houses, Meet Your Teacher Day, Kindergarten Orientation, etc. You can also include a copy in students’ weekly folders at the beginning of the school year and include in the second or third PTSA Newsletter of the year. Post a copy of your PTSA website and on the PTSA Bulletin Board. Maintain a few copies somewhere in the school’s front office for visitors to “browse” through. Encourage parents to pass the information on to neighbors and relatives. These programs are easy money for your PTA. Here is one example of a program description:

### HARRIS TEETER “TOGETHER IN EDUCATION” PROGRAM

Beginning August 1st of each school year Wakefield Middle School PTSA proudly joins Harris Teeter’s “Together in Education” Program to help raise funds for our school.

### It’s easy and it’s FREE!

#### *Here’s how it works:*

In August of each school year, simply ask the Harris Teeter Cashier to link your VIC Card Wakefield Middle School PTSA 2242 Account Number as you go through the checkout line. You may also link your VIC Card to our School account by stopping by the Customer Service Desk. Wakefield Middle School PTSA will receive at least 2% of your Harris Teeter brand purchases credited back to our account. Products include all Harris Teeter brand products, Premier Selection, H.T. Traders, More Value, Highland Crest and Hunter Farms. (You could then cut and paste a copy of Your school’s Account Number Card Here for parents to cut out and take with them to Harris Teeter”

## Exhibit O

# MEMBERSHIP DEVELOPMENT

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

### New Officer Training

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

### Summer Leadership Training Conference

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

### Leadership Roundtable Workshops

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

### Regional Wake County Leadership Training Programs

- Provided throughout the school year
- Sponsored by Wake County PTA Council
- **Cost:** Free for PTA Council member units
- Special programs may be offered as needs arise such as additional trainings for PTA units of newly opened schools, PTA units needing extra assistance,
- Families: You Hold the Key parent education train-the-trainer programs, grant writing, and the like

### North Carolina PTA Convention

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

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

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

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

### **BUDGET PLANNING**

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