



LOCAL UNIT OFFICERS' HANDBOOK

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Introduction

Congratulations on your election as a unit PTA/PTSA officer! Your position is important to every child in your school community. Being an officer brings with it a great deal of responsibility as well as many rewards. You will learn that serving as an officer is a wonderful experience – an enriching, fulfilling, sometimes frustrating, but priceless opportunity – for you as an individual, as a leader and as a member of your community.

This handbook will offer guidelines for getting started. It is not a comprehensive instruction booklet on how to complete your term successfully. It is just a starting place.

Training and planning will be one of the most important contributors to your success so plan to attend Michigan PTA's training events during the year – also, make every effort to bring your officers and committee chairs.

This handbook has been developed in response to the demand for tools designed to meet the specific needs of unit leaders. If at any time you wish to recommend something which you feel should be included in this document, please notify the Michigan PTA office. Revisions and updates of this handbook will be done as needed. Sections, pages or the entire handbook can and should be duplicated for each of the officers and chairs of your local unit. We suggest that you also refer to National PTA's Quick Reference Guides on a regular basis when answering questions.

NOTE: PTSA refers to those schools that recognize students as voting members. (See: What is PTSA?)

Getting Started

Gather the materials listed herein and meet this summer to plan for the coming year. Take it one step at a time. The first step is most often the hardest.

- Talk with the outgoing president and officers about the PTA's status and seek their recommendations

- secure copies of documents such as unit bylaws, procedure book, prior year audit and Form 990.
- Verify that the outgoing secretary and/or treasurer have submitted the [Unit Dues Renewal Form](#), including the list of incoming officers, to the Michigan PTA office upon election, but no later than June 1
- Meet with the school principal to find areas of common interest and concern; learn about the school's goals and share your objectives for PTA/PTSA; establish a good working relationship from the beginning by opening a channel of communication
- Approve the appointment of a parliamentarian, determine how planning will be conducted, identify priorities and set goals
- Decide what committees you want to have in place for the coming year – i.e. membership, legislative, parent involvement, health, Reflections
- Identify and appoint committee chairpersons
- Make opportunities available to officers and committee chairs to attend training and leadership development events offered by your council, region or Michigan PTA – stress the importance of attending training events throughout the year
- Thank the outgoing officers and explain how their continued service would be of help as you plan for the coming year
- Make sure that an audit of your PTA's books will be properly conducted at the end of the outgoing officers' term and that IRS reports are filed when due
- Call your council, region, or Michigan PTA if you need support or assistance

What is PTA?

National PTA is the largest and oldest volunteer child advocacy organization in the United States. A non-profit association of parents, educators, students, and other citizens active in their schools and communities, PTA is a leader in parent involvement and reminding our nation of its obligations to children.

PTA is a:

- Strong advocate for public education
- Vital resource for families
- Powerful voice for all children

All elected officers and board members, whether national, state or unit, are unpaid volunteers. All members speak with a unified voice on behalf of all children, as highlighted by the PTA tagline:

everychild.onevoice.

It is important that PTA/PTSA leaders become familiar with and understand PTA's history, mission, state and national services and projects, Purposes, and current issues in order to more effectively communicate to potential members, "why PTA/PTSA?"

What is PTSA?

Parent Teacher Student Association (PTSA) units and councils are those who acknowledge students, with the exception of elementary school students, as voting members. To change from a PTA to a PTSA requires a revision to your PTA's bylaws (see Bylaws for information on how to make a revision). For a complete student involvement packet, contact membership@michiganpta.org.

Students are genuinely interested in improving their communities, their education and the world in which they live. PTSA offers them the means to realize such goals through legislative advocacy and educational programs. Belonging to the PTSA affords young people opportunities to develop and hone leadership skills, communicate their ideas comfortably and effectively and contribute to their schools and communities.

Remember, it is important to actively involve students once you have agreed to change your moniker from PTA to PTSA. An honest, total commitment will result in a successful PTSA. Units and councils may decide to change the bylaws further, by adding a student component and/or positions. Some things to consider while working on bylaws changes like this include:

- Students should not sign binding contracts with consultants, businesses, or other entities
- Students should not receive or disburse funds
- Students should be involved in goal setting
- Adult leaders should mentor students
- Leadership opportunities should be developed for students
- Providing opportunities to engage students in program and event organization
- Supporting students to make community connections
- Students should receive recognition for the work they do
- Student roles should be clearly defined and communicated
- Youth should have a designated adult advisor
- Students should be trained to attain necessary skills to complete assignments
- While performing PTSA duties, students should be chaperoned

The PTA Purposes

- Promote the welfare of children and youth in home, school, community and place of worship
- Raise the standards of home life
- Secure adequate laws for the care and protection of children and youth
- Bring into closer relation the home and the school so that parents and teachers may cooperate intelligently in the education of children and youth
- Develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social and spiritual education

The PTA Mission

- Support and speak on behalf of children and youth in the schools and before governmental agencies and other organizations that make decisions affecting children;
- Assist parents in developing the skills they need to raise and protect their children;
- Encourage parent and public involvement in the schools of this nation.

The Michigan PTA Mission

Michigan PTA mobilizes the forces of school, home, and community in order to ensure a quality education and a nurturing environment for every child.

How PTA is Different From Other Parent Groups

Given the longevity and universal name recognition of the organization, it is possible to see how PTA is commonly used to describe all parent groups, whether or not they are actually affiliated with PTA. Parents, teachers and community members are all too often confused or completely unaware that differences exist between PTA and other parent groups.

PTA/PTSA units and councils should become familiar with the PTA difference and feel comfortable explaining why PTA is not just another parent group. As the nation's original parent group in schools, finding its beginnings over one hundred years ago, the PTA commitment is unwavering. Its focus remains to support and encourage millions of parents to get involved in their children's education. That's why PTA is the nation's premier resource for parent involvement.

PTA is a national, grassroots, not-for-profit organization composed of more than 5 million volunteers in over 23,000 local units; neither the organization nor its leaders profit financially from PTA activities. Local units are supported by a state and national system that provides them with relevant, up-to-date information, resources, and training. In addition, PTA is run by volunteers and led by volunteers, and holds itself accountable to members, parents, and schools. PTA gives parents what they want – a way to help their children succeed.

Consider these facts that set PTA apart from other parent groups:

- PTA membership is open to everyone; anyone who cares about children can join PTA
- Council and local unit PTA/PTAs make their own decisions
- PTA offers an abundance of relevant programs such as Reflections and Three for Me benefiting schools and communities
- PTA believes the core value of parents is more than just fundraising; raising funds is the means through which the work and goals of PTA are carried out
- Access to valuable information and training programs at minimal cost
- A unified voice for all children

PTA's Legacy

How well do you know your PTA history? When people ask you what it means to be part of the oldest, largest child advocacy organization in the world, you might want to give them a few highlights about what makes PTA so great. For example, did you know PTA was instrumental in many education advancements and laws we take for granted each day?

Because of PTA we have...

- Child labor laws to protect against unsafe working practices and conditions
- Kindergarten as part of our public school system
- A separate juvenile justice system so children won't be tried and incarcerated as adults

- 1897** – National Congress of Mothers was organized on February 17, in Washington DC, and urged action on critical child-related issues such as day care, kindergarten, nutrition and literacy
- 1926** – With the encouragement and help of National PTA, the National Congress of Colored Parents and Teachers was founded
- 1951** – National PTA called a special conference

- 1954** – Thousands of PTA volunteers across the country assisted in vaccinating 1.8 million children against polio
- 1955** – National PTA supported and endorsed the U.S. Supreme Court ruling on Brown v. Board of Education
- 1970** – National PTA and the National Congress of Colored Parents and Teachers joined forces, as did their identical mission to improve the lives of all children
- 1974** – National PTA supported the Family Educational Rights and Privacy Act that gives parents rights to inspect and challenge children's school records
- 1985** – The Recording Industry Association acted in response to National PTA's push for labels with "explicit lyrics – parent alert" on music recordings

Because of the work and diligence of PTA, our nation has...

- Federally funded hot-lunches that feed 26 million children every day in our public schools
- TV ratings in the upper-left corner of our screens to help us know if the upcoming program is suitable for family viewing
- Parent involvement provisions included in federal law – the No Child Left Behind Act – mandating that parents have a place in school decision-making

Presently, PTA is focused on parent and family involvement as a meaningful way to help children succeed and schools improve.

- PTA is a powerful voice for children's education and health issues
- PTA gives parents the best resources to help their children succeed
- PTA volunteers are trained to speak out about public education needs

Founders

PTA's founders, Phoebe Apperson Hearst and Alice McLellan Birney, and the founder of Georgia's Congress of Colored Parents and Teachers, Selena Sloan Butler, were women of imagination and courage. They had a simple idea – to improve the lives and futures of all of our children. They understood the power of individual action, worked beyond the accepted barriers of their day, and took action to literally change the world. As much as other conditions in America may have changed, that idea has not. PTAs keep it alive.

Basic Policies

It is the responsibility of all local unit officers to be familiar with Michigan PTA bylaws, policies and procedures and to refer to them frequently. Copies of Michigan PTA bylaws, policies and procedures are available online at www.michiganpta.org or can be requested by e-mailing membership@michiganpta.org. The basic policies govern the use of the PTA/PTSA name and the activities of all PTA/PTSAs whether national, state, council, or unit.

Noncommercial Policy (and Unrelated Business Activity)

This policy requires that the name of the organization or the names of any members in their official capacities not be used to endorse or promote a commercial concern, or for any purpose not appropriately related to promotion of the Objects of the organization.

It also means that the names “PTA” and “PTSA,” which are registered service marks, cannot be used in conjunction with the commercial activities of other organizations, including but not limited to, the promotion of their goods and services. In addition, National PTA and state and unit PTA/PTSAs 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.

Nonsectarian Policy

The membership of PTA/PTSA represents a diversity of cultures, ethnic backgrounds and political and religious beliefs. PTA/PTSAs must be hospitable to all, supporting no one religion over another. The Objects of National PTA include recognition of the importance of spiritual faith to children and youth. As a private association, PTA has the right to offer inspirational messages to open or close its meetings, but such messages should be inspirational rather than sectarian.

Non-Partisan Policy

The bylaws of PTA prohibit its units, councils, regions, states and national association from participating or intervening in any political campaign on behalf of, or in opposition to, any candidate for public office. This means in your capacity as a representative of PTA

you cannot actively advocate for the election, recall, or removal of any particular candidate or party.

Further, bylaws prohibit these bodies from devoting more than an insubstantial part of their activities to attempting to influence legislation by propaganda or otherwise. PTA/PTSAs are able and should participate in the democratic process in a nonpartisan manner. See the section on Advocating for Children for more information on how this is done.

Nonprofit

Subsidiaries of Michigan PTA in good standing are nonprofit under Internal Revenue Code Section 501(c)(3). Failure to comply with these policy conditions could result in a PTA/PTSA losing its nonprofit status. See the section on Good Standing for complete guidelines.

Tax Exemption

By virtue of being part of National PTA and Michigan PTA, and enjoying nonprofit status, local unit and council PTA/PTSAs are exempt from:

- Income Tax
- Sales Tax on purchases for their own consumption; and
- Real Property Tax

This requires PTA/PTSAs to be nonpartisan, nonsectarian, and noncommercial. The IRS expects strict adherence to its requirements to maintain your unit's tax exempt status. Contact the state office to obtain your letter of exemption.

Organizing a Council

A council may be organized when an area has three (3) or more PTA/PTSA units not in council membership. These may be organized into a city, county or area council. If possible, councils are activated by the Region Director within their area. Councils become official upon adoption of bylaws which have been approved by the Michigan PTA Bylaws Chair. Upon approval of bylaws, a charter is issued.

Organizing a Local PTA/PTSA Unit

Local PTA/PTSA units are organized under the authority of and by a representative of the Michigan PTA. In most cases, this will be a member of the Outreach Team, but it may be a Michigan PTA board member, staff member or council representative, as well.

To begin a local unit, a minimum of ten (10) members and unit dues must be submitted along with the New Unit Information Form. The new unit will need to submit the EIN request to the IRS. Notify Michigan PTA of the EIN. Michigan PTA will issue an ID number and record officer names and contact information. A Request for Group Exemption letter must be completed and submitted. Members must approve bylaws for the unit and submit them to the Michigan PTA office. A budget needs to be created and approved by the members. Upon receipt of the New Unit Information Form, dues, bylaws, budget and Request for Group Exemption letter, the unit will be in Good Standing and will be issued a Charter and Exemption Letter.

Disbandment of Local PTA/PTSA Units or Councils

Specific procedures for disbanding are outlined in Article XV of each entity's bylaws.

Good Standing

To be a unit in good standing, councils and local PTA/PTSA units must adhere to the guidelines set forth by National PTA and Michigan PTA. Units and councils must be in good standing in order to be considered a tax exempt subordinate of Michigan PTA. Good standing classification is also necessary to be eligible to vote at the annual convention, to participate in programs or competitions sponsored by Michigan PTA or National PTA, and to receive any state-level award recognition. The necessary form for dues submission is available in the Appendix of this handbook and on the Michigan PTA website (www.michiganpta.org). To be in good standing, units and councils must:

- Register officer names and contact information with state office
- Remit annual unit dues
- Remit membership dues to the state office by the 28th of each month (local units only)
- Have a minimum of 25 members (local units only)
- Submit a copy of the approved annual budget, audit, and Form 990 to the state office upon completion but not later than December 1st
- Review/revise bylaws every three (3) years and submit a copy along with the minutes from the meeting in which members adopted them to the state office for approval

Voting Privileges

Every PTA/PTSA unit and council in good standing is eligible for voting privileges at the Michigan PTA annual convention. One voting credential is allotted to

every local unit president or his/her alternate and an additional credential is granted per each fifty members of the unit posted by February 28.

Constituent Charter

The charter of a constituent organization shall be subject to withdrawal and the status of the constituent organization shall be subject to termination due to violation of the Michigan PTA Bylaws or their own Bylaws or other practices or activities that may tend to defeat the Objects and Basic Policies of the Michigan PTA and National PTA.

PTA Structure

PTA at all levels is committed to being inclusive in its efforts to represent and assist all who nurture and educate children. National PTA and all of its constituent PTAs exist to fulfill the PTA Mission and Purposes.

Each local PTA/PTSA unit or council is a self-governing unit, chartered by Michigan PTA and part of National PTA. PTA/PTSAs are governed by the bylaws of their association and may not act in any manner inconsistent with Michigan PTA or National PTA. Units and councils elect officers, control their budgets and are responsible for meeting good standing criteria. (See: Good Standing)

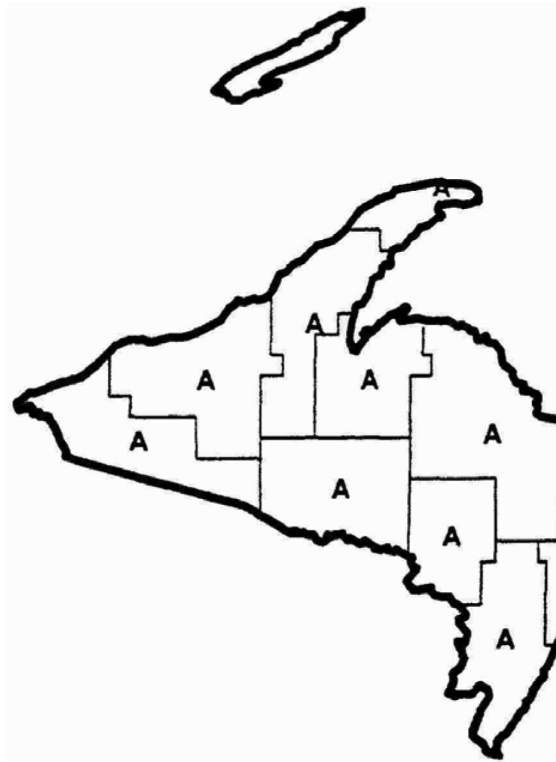
Local PTA/PTSA Units

Local PTA/PTSA units are organized most often at the school building level. Collectively, they form a nationwide network of members striving to meet the needs of children and youth in their communities, thus they are the most important division of PTA. Local PTA/PTSA units are organized and chartered by Michigan PTA in accordance with authority granted to it by National PTA. Local PTA/PTSA units direct the work of Michigan PTA and National PTA by sending delegates to their annual conventions. (See: Voting Privileges)

PTA/PTSA Councils

A council is a coordinating body organized for the purposes of coordinating the efforts of Local Units, providing leadership training and acting as an advisory agency for the Local Units. Councils promote communication and cooperation among specific units and increase the capacity for service because of

Michigan Region Map



REGION A

Alger	Baraga	Chippewa	Delta
Dickinson	Gogebic	Houghton	Iron
Keweenaw	Luce	Mackinac	Marquette
Menominee	Ontonagon	Schoolcraft	

REGION B

Alcona	Alpena	Antrim	Benzie
Charlevoix	Cheboygan	Crawford	Emmet
Grand Traverse	Iosco	Kalkaska	Leelanau
Manistee	Missaukee	Montmorency	Ogemaw
Oscoda	Otsego	Presque Isle	Roscommon
Wexford			

REGION C

Ionia	Kent	Lake
Mason	Muskegon	Newaygo
Oceana	Ottawa	

REGION D

Genesee	Huron	Lapeer
Macomb	Oakland	Sanilac
St. Clair	Tuscola	

REGION E

Allegan	Barry	Berrien
Branch	Calhoun	Cass
Eaton	Kalamazoo	Van Buren
St. Joseph		

REGION F

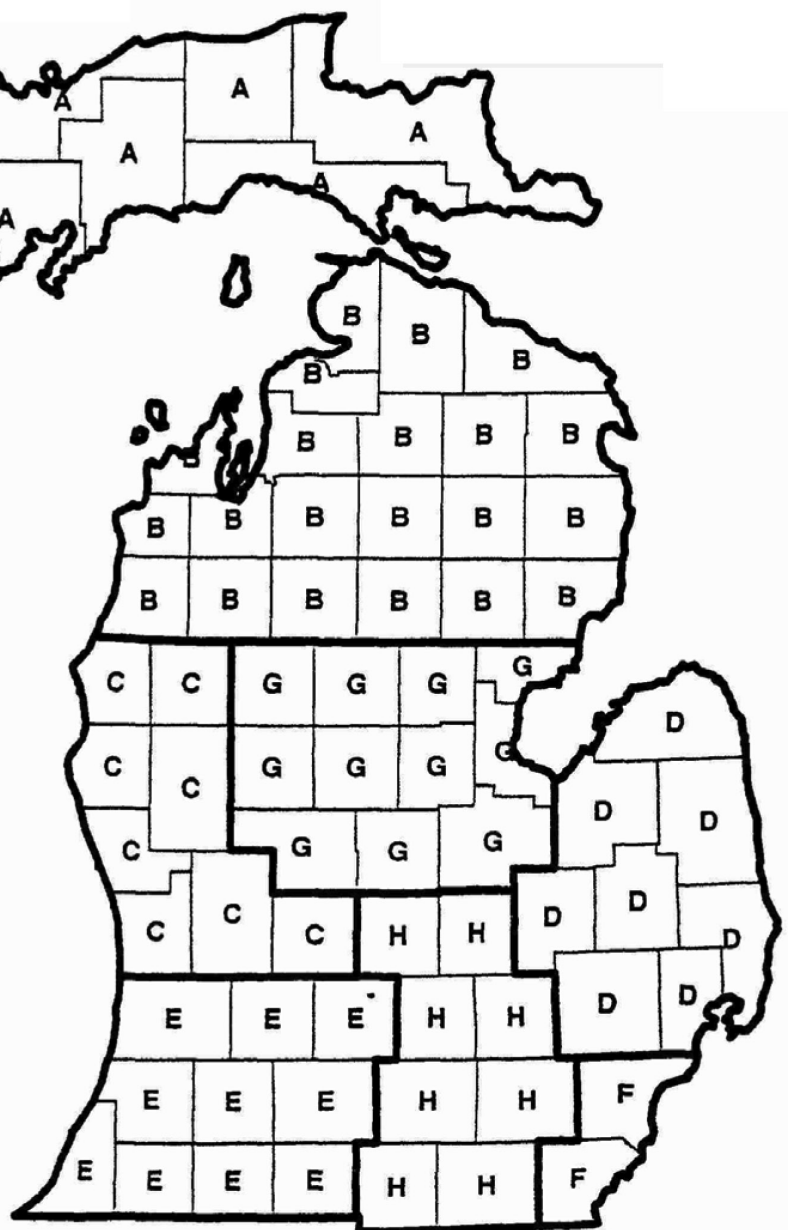
Monroe	Wayne
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REGION G

Arenac	Bay	Clare
Gladwin	Gratiot	Isabella
Mecosta	Midland	Montcalm
Osceola	Saginaw	

REGION H

Clinton	Hillsdale	Ingham
Jackson	Lenawee	Livingston
Shiawasee	Washtenaw	



their unified strength. Councils do not sell individual memberships but may sell business memberships. Councils are not organized to govern or legislate policies and procedures to the Local Units. Council board members shall be members of a Local Unit. Any member of a local unit is eligible to be elected to the Council board. A PTA/PTSA council supports local PTA/PTSA units in many, but not all areas within the state.

PTA/PTSA Regions

Michigan is divided into 8 regions in order to establish a closer working relationship between councils, units and Michigan PTA. A Region Director serves as the liaison from the Michigan PTA Board and coordinates the delivery of services to councils and units within their region. (See *Region Map on page 8*)

State PTA/PTSA

Michigan PTA serves as a link between the national association and the membership of the state. PTA/PTSA at the state level serves two broad purposes. Primarily, Michigan PTA forms and supports PTA/PTSA units and councils by providing services, resources, training, and guidance. Michigan PTA also serves as the collective voice for children and PTA/PTSA members at the state level by influencing decision makers about proposed legislation and policy affecting children, collaborating with individuals and organizations working with children, increasing membership and raising the visibility of the work of PTA.

Between state conventions, the work of Michigan PTA is guided by a Board of Directors and the Executive Committee. The Board of Directors consists of elected officers and appointees made by the president and executive committee, and meets at least six (6) times per year. The Michigan PTA Executive Committee conducts the business of the association in between meetings of the larger deliberative bodies. The Executive Committee consists of the state President, President Elect, Secretary, Treasurer, Vice President for Children's Advocacy, Vice President for Outreach & Support, Vice President for Leadership Development, Vice President for Member Resource Development, Vice President for Student Involvement, and Region Directors, all of whom are elected by the general membership for a two year term.

National PTA

National PTA is the largest child advocacy organization in the United States – over 5 million members strong – with local organizations in all 50 states, the District of Columbia, U.S. Virgin Islands, and in the Department of Defense Schools in Europe and the Pacific. National PTA is a partner with Michigan PTA in supporting PTA/PTSA units and individual members. National PTA plays an integral role in establishing, maintaining and safeguarding programs and policies that promote the health, safety, nutrition, welfare, protection and education of children and youth. It serves as the collective voice of members on a national scale. National PTA can be contacted through the following information:

National PTA
1250 N. Pitt Street
Alexandria, VA 22314-5604
Toll Free: 1-800-307-4PTA (4782)
www.pta.org

Membership

Membership is the foundation of PTA. It is the true measure of the success of the organization. The strength of the PTA rests in the utilization of its “people resources.” Membership is open to any individual who cares about children and youth; administrators, school support staff, teachers, students, parents, grandparents and community members that believe in the PTA Mission and Purposes. Members need not have a direct affiliation with the local unit.

Members who join at the local PTA/PTSA level automatically become members of their local, council (if applicable), state and national PTA/PTSA for the period of that membership year. Individual members may belong to one or more PTA/PTSAs, however, they must pay dues for each unit.

An active, involved and informed membership will provide parents and teachers with a way to share experiences and knowledge about children. As the largest and most effective child advocacy group, PTA speaks with a unified voice for the education, health, safety and well being of all children and youth.

The membership year extends from October 1st through September 30th.

Membership Recruitment

The key to a successful membership campaign is an enthusiastic, well organized membership committee. Insights from prior experience, sharing expertise and offering general support are the building blocks to build strong membership numbers. Local PTA/PTSAs which are part of a council, can look to them for rich local unit experience and some good ideas that can create a spirit of sharing and partnership. Items to be shared may include membership recruitment strategies, timelines and events, and ideas to engage staff members' involvement.

The best membership campaigns offer excitement for all stakeholders, especially the children. Think of incentives that will excite children such as pizza parties, principal for a day, lunch with the teacher, etc.

Encouraging words, praise for goals reached and reminders for upcoming deadlines are great ways for local units to keep the momentum of a thriving membership campaign. PTA has a wealth of resources available to help PTA/PTSAs improve their membership base. Becoming familiar with the resources listed below will offer useful insight into membership recruitment:

Recruitment Tools

PTA has a wealth of resources available to help PTA/PTSAs improve their membership base. Additional Membership tools and resources are available at Michigan PTA (www.michiganpta.org) and National PTA (www.pta.org).

PTA Membership Quick Reference Guide

This handy guide is included in the Official PTA Kit.

Go Ahead and Ask

This tri-fold illustrates how to ask people to join PTA and also how to appeal to fathers, as well.

Membership Outreach Guide

This four page guide cleanly lays out how to recruit more members and includes a handy outreach checklist.

The PTA Difference

Ever get tired of explaining the differences between PTA and PTO to people? This two page flyer states the differences between PTA and other groups succinctly.

Brochures Available

The brochures listed below can be helpful for recruiting new members. They are available in limited quantities at the Michigan PTA office.

- Why Your School Needs a PTA – directed to principals
- Get Involved for Your Child, Join PTA – directed to parents
- Join a Nation of Neighborhoods – for general use

Business Memberships

Businesses can be an important part of your membership. Once you establish a relationship with the businesses in your community, they have the potential to become powerful partners in your events and advocacy efforts.

Potential business partners may include:

- Local newspapers
- Department stores
- Chamber of Commerce
- Radio stations
- Restaurants
- Doctor's offices
- Civic organizations
- Small businesses in the area such as florists, mechanics, artists, etc.

Business members receive the same membership benefits as other members of your PTA/PTSA. They have full voting rights and should feel comfortable giving input and expressing their ideas at meetings. The price of a business membership is \$50.00 and includes Michigan PTA and National PTA membership dues, subscriptions to National PTA's *Our Children* magazine and Michigan PTA's e-Bulletin, and a window cling announcing your partnership. But only \$33.00 must be remitted to the Michigan PTA office while \$17.00 of every business membership sold remains in the local unit/council treasury. This is a great way to make child advocacy a community-wide interest through positive, long-term partnerships.

The Membership committee could designate someone to pursue business memberships.

Membership Cards

Every year, local unit PTA/PTSAs are issued an allotment of membership cards based upon their previous year's membership total. Everyone who joins PTA should be issued a membership card as voting privileges and member discounts are associated with the card. Membership Card Verification Forms are

available in the appendix of this handbook and will be mailed with each membership card shipment. This form must be completed by the local unit president and submitted to the state office each time a local unit receives membership cards.

Unused Cards

All unused membership cards must be returned to the state office by **June 30**. Local units will be charged for any unused cards that are not returned.

Additional Card Requests

Requests for additional membership cards must be received at the state office in writing via fax, U.S. mail, e-mail (membership@michiganpta.org) or by using the link on the Michigan PTA website (www.michiganpta.org). Additional cards will be issued at the unit's request providing that the state office has received remittance for at least 75% of the cards already issued. Membership cards are always mailed to the address on file for the local unit president.

Monthly Remittance

The state and national portions of membership dues are due to the state office by the 28th of every month along with accompanying rosters. See appendix for copies of rosters and the Treasurer's Monthly Remittance Form that must be used to remit dues payments.

Damaged or Lost Cards

Damaged cards should be returned to the state office regardless of their condition. In extraordinary circumstances, local units will be given a one-time pardon for lost cards and will be charged for any further losses.

Sample Membership Proclamation

September is membership month. Approach your school board, mayor or other community leader with this proclamation to have recognition in your community. Be sure to replace the words in *[italics]* to personalize the proclamation.

Whereas, parents play a singularly influential role in the educational development of their children and research clearly shows that the interest parents demonstrate in their youngster's daily studies and other school activities can significantly enhance that child's academic performance; and

Whereas, by bringing parents together in an ongoing partnership with teachers and school administrators, the Parents and Teachers Association (PTA) provides an effective means for parents to participate in the education of their children; and

Whereas, many PTAs include students as members to encourage better understanding and communication which will inevitably lead to better relationships and an improved learning environment; and

Whereas, every child, every school and every community is unique and local PTAs can be an ideal vehicle for meeting specific goals and needs; and

Whereas, local PTA groups enable parents, teachers and all citizens to express their concerns and ideas regarding our children's education and welfare;

Therefore, I, *[Name of Leader]*, *[Title of Leader]* of *[Location]*, do hereby proclaim September as PTA Membership Month in *[Location]*. I urge all citizens of *[Location]* to recognize the importance of this event and to join the PTA in promoting the education and welfare of our children and youth.

The Local PTA/PTSA Unit

The needs, interests and concerns of its members determine the specific work of each PTA/PTSA. Organized primarily at school sites, PTA/PTSAs remain independent of the school and the school system, even in the most supportive schools and districts. Responding to local conditions, PTA/PTSAs across the country have made their voices heard at the local, state and federal levels on issues pertinent to them. PTA/PTSAs commit to a plan of work that effectively addresses the needs of their immediate community including initiating campaigns to build/improve situations or environments for children, sponsoring parent education/involvement programs, providing service learning opportunities, and involving parents of at-risk children in the PTA/PTSA and the schools.

PTA/PTSAs:

- Unite parents and community members
- Support student achievement and well being through programs and initiatives (See: Programs)
- Focus attention and energy on community problems and concerns
- Ensure that members are kept informed of emerging legislative issues and organize action, when needed
- Communicate issues of local unit or community concern to Michigan PTA

In order to be effective, PTA/PTSA units should:

- Abide by all appropriate bylaws and policies
- Hold effective, efficient meetings
- Work within the framework of PTA Objects & Purposes
- Obtain training for strong leadership
- Identify future board members
- Lead by example

Training and Developing Officers

It is highly beneficial for all PTA/PTSA officers to participate in leadership development programs. Throughout the year, opportunities exist for interested PTA/PTSA officers and members to learn how to become more effective advocates and volunteer leaders. Take advantage of your association in PTA by participating. Local units should **include funds in their budget** for training and attendance at association events such as the Annual Convention, Summer Leadership Academy and Advocacy Day. Go to www.michiganpta.org for information about upcoming events and training opportunities.

Cooperating Organizations

When considering working in cooperation with other organizations, PTA/PTSAs should be sure that the proposed activity does the following:

- Promotes the PTA Purposes and conforms to basic policies
- Does not conflict with or duplicate existing PTA programs or projects
- Has been presented to the membership for approval

Cooperation with another organization should NOT include:

- Fundraising for causes other than PTA supported initiatives

Plans of Work and Procedure Books

Each chair, director, and vice president is responsible for developing and maintaining a plan of work for his/her area of responsibility. A sample plan of work can be found in the President's Quick Reference Guide, part of the Official PTA Kit. Each committee is responsible for submitting and adhering to a budget that covers the functions within its purview and for reporting its activities in writing on a regular basis. Committees vote on issues within their meetings. Quorum is generally considered to be members present unless it is otherwise specified in your bylaws. Each board officer, chair and vice president should maintain a procedure book for their position and pass that and other appropriate materials on to their successor.

Duties of Board Members

Under well-established principles of nonprofit corporation law, a board member must meet certain standards of conduct and attention in carrying out his or her responsibilities to the organization. Several states have statutes adopting some variation of these duties, which would be used in court to determine whether a board member acted improperly. These standards, or fiduciary responsibilities, are usually described as the duty of care, the duty of obedience and the duty of loyalty.

Fiduciary Responsibility

As a member of an association's board, you are required to assure yourself and the association's membership that the organization is operating in compliance with all the rules, regulations, laws, ordinances, and statutes, which govern it. Those who serve on the board of a PTA/PTSA (or any other nonprofit organization) have responsibilities different from, but complimentary to, those of the board itself. The obligations of board service are considerable. They extend well beyond the basic expectations of attending meetings and participating in fundraising activities. **When you become a board member, you are legally obligated to prudently and reasonably conduct yourself in such a manner as to preserve and protect the organization.** If you, as a board member, fail to exercise prudent and reasonable caution and care, you leave yourself open to criticism from your peers, and even to potential personal liability for financial losses or mismanagement that occurs during your term as a member of the board.

Duty of Care

The duty of care describes the level of competence that is expected of a board member, and is commonly expressed as the duty of "care that an ordinarily prudent person would exercise in a like position and under similar circumstances." This means that a board member owes the duty to exercise reasonable care when he or she makes a decision as a steward of the organization.

Duty of Obedience

The duty of obedience requires board members to be faithful to the organization's mission. They are not permitted to act in a way that is inconsistent with the central goals of the organization. A basis for this rule lies in the public's trust that the organization will manage donated funds to fulfill the organization's mission.

Duty of Loyalty

The duty of loyalty is a standard of faithfulness; a board member must give undivided allegiance when making decisions affecting the organization. This means that a board member can never use information obtained as a member for personal gain, but must act in the best interests of the organization. (See: Conflicts of Interest)

Conflicts of Interest

A conflict of interest is a situation that results when the personal interests or activities of an officer or board member interfere, or appear to interfere, with the individual's objectivity in fulfilling his or her responsibilities to the association. Board members and officers have a fiduciary responsibility to the association and must ensure that the association's interests are a priority.

It is necessary to understand and address perceived and potential conflicts of interest as well as actual ones. A perceived or apparent conflict of interest occurs when a reasonable individual would think that his judgment is likely to be compromised. A potential conflict involves a situation that may develop into an actual conflict. When conflict of interest transactions – whether actual, potential, or perceived – are not managed appropriately, they can result in a public relations disaster and a loss of trust of your members. Your PTA/PTSA board should give serious consideration to adopting a policy regarding ethical board conduct and/or conflicts of interests.

Financial Management

Local units are funded primarily by membership dues paid by the members and by other methods determined by each PTA/PTSA. If a local unit feels it is necessary to raise additional funds, PTA/PTSAs should avoid fundraisers that are potentially detrimental to the health or safety of children. Care should also be taken not to duplicate the efforts of other PTA/PTSA units in the same district.

Although board members are not given personal budgets for their board work, each board member is responsible for helping their local unit function within its budget. Monthly reports are made by the treasurer to all board members showing current expenditures and profit/loss comparisons.

Budget

When planning for the year, each local unit must adopt an annual budget, which may include:

- Organizational expenses
- Officer and chairman expenses
- Training and representation at Michigan PTA and National PTA Conventions and events

The budget is an outline of estimated income and expenses for the year. A finance or budget committee usually has the responsibility of developing a budget for the PTA. This committee may be elected or appointed according to the unit or council bylaws and usually consists of three or five members, one of whom is the treasurer, who may act as chair. A sample budget is provided in the appendix of this document, however a complete guide to creating your budget can be found in the Money Matters Quick Reference Guide, part of the Official PTA Kit sent to PTA/PTSA units and councils from National PTA.

After the budget has been drafted, the budget committee chair should present it to the PTA/PTSA board for consideration and then to the membership for approval. This presentation is made during the organization's general meeting where a quorum is determined to be present. Any expenditure not provided for in the adopted budget must be submitted to the voting body before the money is spent. Since the budget is only an estimate of the planned expenditures for the year, it may be necessary to amend it during the year. Amendments require a vote of the members at any regular meeting or at a special meeting called for that purpose.

Acceptable budget expenditures (or line items) may include, but are not limited to:

- Training
- Dues
- Founders Day Gifts
- Convention
- Awards
- Subscriptions
- Insurance
- Bonding for Officers and Chairpersons
- Supplies

As soon as the budget has been approved, a copy *must* be sent to the Michigan PTA office.

Fundraising

PTA/PTSA are private, nonprofit organizations independent from schools or school districts. PTA can play many roles in most communities. While the official mission of PTA bears no mention of fundraising, increasingly PTA/PTSA are engaged in such activities. Understanding how these activities should be viewed in relation to PTA's non profit 501(c)(3) status with the IRS is critical.

While PTA/PTSA work hard every year developing activities and programs in classrooms and throughout their communities that help children and families, their role as fundraisers can threaten to overshadow all other good works. While appropriate fundraising is, at times, a legitimate activity, it should never be the unit or council's primary focus. Fundraising is a short-term solution for a few children. Advocacy leads to long-term solutions for all children.

The challenge for PTA/PTSA leaders is to work with members, school administrators, support staff, and teachers to find ways to improve school funding. Such efforts will yield results far more profound and lasting than any fundraising effort. (See: Advocating for Children)

Use of PTA/PTSA Funds

PTA/PTSA money should first and foremost be spent according to the approved budget. There is a five-part cycle of planning to ensure responsible and productive use of funds.

1. Identify goals
2. Budget costs associated with those goals
3. Deliver programs and services to realize those goals
4. Audit financial activity

5. Evaluate effectiveness of plan and change/respond accordingly

There are many misconceptions regarding appropriate use of PTA/PTSA money. A few of the common ones are clarified here.

- Nonprofits can, and should, invest monies held in reserve or designated for a long term project. One way to do this is to invest in CDs. Interest earned can be directed to the general fund or reinvested depending on restriction status.
- Nonprofits can, and should, make a profit. (The important issue with nonprofits is how they spend the profits they earn.) They should build enough reserves to carry them through tough times, new fiscal years, etc. This is commonly referred to as carrying over funds. There is no predetermined limit on this issued by the IRS. Remember, the membership makes these decisions by adopting a budget.
- Nonprofits must pay sales tax unless the purchases are for a nonprofit's own use, such as file folders. For retail sales, Michigan PTA recommends that PTA/PTSA remit sales tax, but we do not recommend pursuing the \$5,000 exemption. It requires unrealistic record keeping and sales tax helps fund public schools. (See: State Tax Filing Requirements)

Project Fundraising

PTA/PTSA may have a goal to raise funds for a particular purpose, such as obtaining a piece of equipment or technology to be donated to the school or district. It should be clear to your members what the target amount is and what will be done with the funds raised for this purpose. Also, your members should understand what would be done with any money raised over the allotted target. If not stated, any funds raised in excess of the target amount would need to be held until the membership voted to adjust the budget to reallocate those additional funds.

To avoid liability associated with selection, installation, maintenance and insurance of equipment donated to the school, it is strongly recommended that the PTA/PTSA officers donate the funds to the school or district with a memorandum of understanding signed by an administrator. It should be noted that any funds donated to the school or district become their property to be used as the School Board or administrators deem appropriate and a memorandum of understanding is not a legal document.

Another way to transact this business is to have the school purchase the equipment and the PTA/PTSA reimburses the school. By donating funds rather than equipment the PTA/PTSA avoids paying sales tax and any ongoing involvement with the equipment.

Attend a School Board meeting and present the donation. In this way there is a public record of your PTA/PTSA's donation and acknowledgement of receipt.

Third Party Donations

Frequently, PTA/PTSAs are faced with the question of raising money for, or donating money to, individuals who have experienced a devastating disaster and are in need of help. It's difficult to say no to meeting the needs of specific individuals, but you must.

According to *How to Form a Nonprofit Corporation*, 4th ed., Nolo, April 2001, by Anthony Mancuso, "A charitable organization must be set up to benefit an indefinite class of individuals, not particular persons. However, the number of beneficiaries may be small as long as the benefited class is open and the identities of the beneficiaries are not specifically listed." For specific questions, contact your Field Service Representative.

Money Handling Dos, Don'ts, and Nevers

When handling money for the association,

Do:

- Maintain and publicize written money handling procedures and policies
- Refer to Michigan PTA and National PTA financial tools
- Require that checks be signed by two people, usually the president and the treasurer
- Ensure that two people count all monies, and both should sign the receipt verifying the amount
- Utilize money handling tools in order to maintain procedures
- Purchase a stamp with PTA deposit information and use it when receiving checks
- Require receipts for reimbursements, EVERY TIME
- Utilize duplicate deposit slips so that the treasurer will have a copy
- Pay all bills by check—never by cash
- Arrange a night/weekend deposit system with your bank

Do not:

- Keep monies at anyone's home or at the school, deposit them promptly
- Maintain a petty cash box
- Make exceptions to your PTA's policies for anyone, anytime

Never:

- Empower related individuals with the authority to sign checks
- Sign a blank check or a check made out to "cash"
- Deposit association funds in anyone's personal account or the school activity account

Audit

The purpose of an audit is:

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

Auditing involves following financial transactions through records to make sure that receipts have been properly accounted for and expenditures made as authorized in the minutes and in conformity with PTA/PTSA bylaws, standing rules, and budget limitations. A sample audit is provided in the appendix of this document, however a complete guide to performing an audit can be found in the Money Matters Quick Reference Guide, part of the Official PTA Kit sent to PTA/PTSA units and councils from National PTA.

The unit's bylaws should indicate when an audit is to be made, its procedure, and when it should be reported to the membership. Record books need to be audited at least once a year; however it's recommended that they be audited if a financial officer resigns, before the new officer assumes his or her duties, and at any other time deemed necessary.

The process for selecting/electing individuals to serve on the internal audit committee or for retaining a professional firm (with nonprofit accounting experience) will also be found in the unit bylaws. Audit committee members should not be signers on the account. The treasurer cannot be a member of the audit committee but can attend meetings to answer questions or make clarifications.

Each year, a copy of the prior year's audit must be submitted to the Michigan PTA office upon completion.

Missing Funds*

Occasionally, a PTA or PTSA discovers (or suspects) that some funds are missing. When that occurs:

1. Immediately conduct a complete and thorough audit. This is the most basic, yet most important step. With no proof that funds are missing it is impossible to prove wrongdoing and no allegations can be made until the PTA/PTSA can prove that funds are missing or have been mishandled.
2. The audit committee investigates and reports. During its investigation, it can interview people as well as examine the books and records.
3. The audit committee must report its findings to the executive committee. The report to the board should be factual – stating what was found and also stating what remains unresolved.

The executive committee must act on the report:

1. If funds are missing, the board has the legal obligation to take every reasonable action to recover those funds.
2. They must meet and agree on the action to take. Decisions must be based on sound business practices.
3. All action taken by the board must be "on the record" – recorded in the board's minutes.
4. Notify the insurance and/or bonding agent.

The board must report the incident and the actions it took to the membership:

1. The funds of the PTA/PTSA belong to the membership, and as caretaker of those funds the board is obligated to report any wrongdoing involving those funds to the members.
2. You may advise the principal/school district, however this is PTA/PTSA business and must be dealt with by the association.
3. Public or private statements should not be made, regardless of the severity of the situation or its public knowledge.

It is very likely that, at some point in this process, Michigan PTA will be contacted for assistance. It is recommended that all contacts regarding missing funds be referred to the executive director. Laws vary from locale to locale. Even if a PTA/PTSA does not wish to file charges, a law enforcement agency may wish to do so. On the other hand, the law enforcement agency may not be interested in pursuing legal actions and other options may be advised. There are many paths to collection of stolen funds and this is where legal advice* may be necessary.

**This information is not intended to provide legal advice but to give direction regarding the decision-making process and issues*

related to the mishandling of association funds. PTA/PTSA leaders are encouraged to obtain the necessary legal advice pertinent to local laws.

State Tax Filing Requirements

Michigan filing frequencies are as follows:

- If your annual tax due is less than \$750 you would file annually
- If your annual tax due for the year is between \$750 and \$3600 you would file quarterly
- If your annual tax due for the year is over \$3600 you would file monthly

There is a provision for an exemption of nonprofit organizations that have total aggregate sales in a calendar year of less than \$5000. In this case, Michigan PTA recommends that PTA/PTSAs simply remit sales tax regardless of total sales because:

- The Department of Treasury requires that organizations qualifying for the exemption refund collected sales tax to every customer from whom it was collected
- Sales tax is the primary revenue stream for the School Aid Fund

Sales Tax

Michigan law requires that businesses, including PTA/PTSAs, who sell tangible personal property obtain a sales tax license. This includes items commonly sold by PTA/PTSAs such as spirit wear and concession stand food. (Only food items not ready for consumption, such as flour or a gallon of milk, are exempt from sales tax.) If your PTA/PTSA makes retail sales at only one or two events in Michigan per year you may complete the Form 2271. This form can be found online at http://www.michigan.gov/documents/2771f_2901_7.pdf, Concessionaire's Sales Tax Return and Payment.

If you prefer to obtain a sales tax license you may complete Form 518, found online at http://www.michigan.gov/taxes/0,1607,7-238-43519_43521-155361--,00.html, Registration for Michigan Taxes.

If your PTA/PTSA makes retail sales at more than two events per year, you will need to apply for a sales tax license, Form 518. Your total sales, use, and withholding tax liability for a calendar year determines the filing frequency of Form 160 (http://www.michigan.gov/documents/160_140765_7.pdf), Combined Return for Michigan Taxes.

Often, PTA/PTSA's have situations in which they are unsure when sales tax is applicable and when it is not necessary. Review the common situations below for helpful insight:

- **We sell hot dogs, pop by the cup and cookies at the school carnival. Is the PTA/PTSA required to have a sales tax license and to remit 6% sales tax on the gross proceeds of the sale?**

Yes, the PTA/PTSA is required to have a sales tax license and remit 6% sales tax on the gross proceeds of the sales whenever it sells prepared food for immediate consumption.

- **We are planning to purchase baseball caps from an out-of-state supplier. We found out that this supplier is not registered to collect Michigan tax. We're going to sell the caps to students, parents and school staff. Will there be problems with using this particular supplier?**

You are liable for sales tax of 6% on the gross proceeds. However, the PTA/PTSA must have a sales tax license since you cannot pay the tax to an unlicensed out-of-state supplier.

- **Our PTA/PTSA has raised money to purchase computer equipment for our school. When we make the actual purchase from a local computer shop, will PTA/PTSA have to pay sales tax on the equipment?**

If the PTA/PTSA purchases the equipment directly, they do have to pay sales tax on it because PTA/PTSA is exempt from sales tax only on items purchased for its own use. NOTE: For liability reasons, Michigan PTA recommends your PTA/PTSA donate the money for the computer equipment to the school and have them purchase the equipment.

- **If our PTA/PTSA holds a rummage sale, are the items we sell subject to sales tax?**

The gross proceeds of rummage sales are subject to 6% sales tax. This is different from a home rummage sale in which case the law doesn't require you to charge sales tax.

- **Our PTA/PTSA sells a variety of fundraising items such as magazines, books, used sports equipment and jewelry. Are the sales of these items subject to sales tax?**

Yes, the gross proceeds of these sales are subject to 6% sales tax.

- **Is a sales tax license good indefinitely?**

No. You must renew the license annually. More

information on license renewal can be found at www.michigan.gov/treasury

License to Solicit Donations

A nonprofit that solicits or receives contributions from Michigan sources in excess of \$8,000, or one that compensates individuals for fundraising services, must have a charitable solicitation license, unless an exemption applies. It is important to note that a Michigan Charitable Solicitation License (MICS) is required for organizations that receive contributions even if the contributions are not actively solicited. The license is simple to obtain, there is no fee nor does it require legal counsel, however it must be renewed annually. The application is due six months following the end of the organization's fiscal year. The application can be downloaded at www.michigan.gov/ag.

Federal Tax Filing Requirements*

By law, income tax regulations require exempt organizations to show specific items of gross income, receipts, and disbursements or expenditures. Forms 990-N, 990 and 990-EZ are examples of information returns. They are sometimes referred to as annual returns. These returns provide information about your organization's programs and activities. They are NOT used to report and pay taxes.

PTA/PTSA's, like all tax exempt organizations, should keep four categories of records:

1. Money Coming In
2. Money Going Out
3. Employment Tax Records
4. Asset Records

Reporting Requirements for PTA/PTSA's

on next page

Reporting Requirements for PTA/PTSAs

Frequency	Deadline	Required/Contingent	Document	Submit To
Monthly	28 th of each month	Required	Monthly Membership Remittance Form	Michigan PTA
Monthly	15 th of each month	Required if annual retail sales greater than \$3600	Form 160	Michigan Department of Treasury
Quarterly	April 15 July 15 October 15 January 15	Required if annual retail sales between \$750 - \$3600	Form 160	Michigan Department of Treasury
Annually	February 28	Required if annual retail sales less than \$750 <u>and</u> to balance the tax due on monthly and quarterly remittance	Form 165	Michigan Department of Treasury
Annually	Upon Completion - Final Deadline as listed on Michigan PTA Annual Calendar	Required	Audit - Prior fiscal year	Michigan PTA
Annually	Upon Completion - Final Deadline as listed on Michigan PTA Annual Calendar	Required	Budget - Current fiscal year	Michigan PTA
Annually	June 1	Required	Unit Dues Remittance Form	Michigan PTA
Annually	6 months following end of fiscal year	Contingent upon decision of Attorney General	Application for License to Solicit Charitable Donations	Office of the Attorney General
Annually	October 1 and/or change of officers	Required if incorporated	Annual Report	Department of Labor & Economic Growth, Bureau of Commercial Services, Corporation Division
Annually	15 th day of the 5 th month after close of fiscal year	Required if gross receipts under \$50,000, this filing requirement applies to tax periods beginning after December 31, 2006	Form 990-N	Internal Revenue Service
Annually	15 th day of the 5 th month after close of fiscal year	Required if gross receipts less than \$200,000	990-EZ	Internal Revenue Service
Annually	15 th day of the 5 th month after close of fiscal year	Required if income earned was unrelated business income	Form 990T	Internal Revenue Service

Reporting Requirements for PTA/PTSAs (continued)

Frequency	Deadline	Required/Contingent	Document	Submit To
Annually	January 31	Required for donations of \$250 or more	Acknowledgement of donation, See IRS Publication 1771	Donor
Annually	January 31	Required when any payment, rent, services, prizes or awards are over \$600 (except to a corporation)	1099	Payee & Internal Revenue Service
Every three years	Three years from prior approval date	Required	Bylaws	Michigan PTA
One time only	Upon formation of PTA/PTSA	Required	Group Exemption Letter	Michigan PTA
One time only	Upon formation of PTA/PTSA	Required	SS-4 Form, Request Employer Identification Number	Internal Revenue Service
One time Only	Upon receipt of number	Required	Employer Identification Number	Michigan PTA
One time only	Prior to solicitation	Required	Initial Charitable Solicitation Questionnaire	Office of the Attorney General
One time only	Upon decision to incorporate	Contingent upon decision to incorporate	Articles of Incorporation	Department of Labor & Economic Growth, Bureau of Commercial Services, Corporation Division
One time only	Upon decision to have retail sales more than twice per year	Required if PTA/PTSA has retail sales at more than two events per calendar year	Form 518, Michigan Business Taxes Registration Booklet	Michigan Department of Treasury
One time only	Upon dissolution of PTA/PTSA	Required if incorporated	Form 531- see Publication 8007	Department of Labor & Economic Growth, Bureau of Commercial Services, Corporation Division
Each event	After receipt of \$75 donation	Required for donations of \$75 or more	Disclosure of donation - See IRS Publication 1771	Donor
Each event	Each event	Required if PTA/PTSA will be having retail sales at less than three events per calendar year	Form 2271, Application for Concessionaire's License	Michigan Department of Treasury
Each event	18 months to 6 weeks prior to raffle	Required for raffles that will meet <u>any</u> of the following criteria: a.) Be conducted at more than a single gathering b.) Sale of tickets prior to event c.) Total value of ALL prizes exceeds \$100	Raffle License Application for Service Organizations	Michigan Lottery Charitable Gaming Division c/o Accounting

Please see the Records Retention Schedule in this handbook or the Money Matters Quick Reference Guide for a detailed list of how long records should be maintained.

The Form 990 series is unique because:

- The main purpose of the return is not to report and pay taxes, but to provide information on your organization's programs and activities
- Almost all of the information reported on the return is open to public inspection
- Many state agencies that regulate exempt organizations have chosen to use it to satisfy their filing requirements, rather than come up with their own form

Gross Annual Receipts Less Than \$50,000

Tax exempt organizations whose annual gross receipts are normally \$50,000 or less, are required to file a 990-N* (Electronic Notice E-Postcard). Organizations that do not file the notice will lose their tax exempt status.

Gross Annual Receipts Less Than \$200,000, and Total Assets Less Than \$500,000

Any tax exempt organization with gross receipts less than \$200,000 total assets at the end of the year less than \$500,000, may file Form 990-EZ*. Remember, gross receipts reflect the total income received, not income less expenses.

Filing Deadlines

Forms 990-N and 990-EZ are due by the 15th day of the 5th month after the association's accounting period ends. For example, November 15 would be the due date for an organization with a fiscal year (PTA accounting year) end of June 30. Your PTA/PTSA can face penalties if it does not file a complete return, files late, or can't show reasonable cause for not filing.

**This information is not intended to be comprehensive. The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax exempt organizations. PTA/PTSAs should go to www.irs.gov for more information.*

Records Retention Schedule

It is very important that certain records be retained. It helps to develop a records retention policy. Listed on this page are items that should be reviewed on a periodic basis and kept in a safe place.

Records to be Retained	Retention Period
Accounts payable records _____	7 years
Annual audit reports _____	Permanently

Articles of Incorporation _____	Permanently
Bank reconciliations _____	1 year
Bylaws, including all amendments _____	Permanently
Cash receipt records _____	7 years
Checks (canceled) (see exception, next line) _____	7 years
Checks (canceled) for important payments, i.e., taxes, special contracts, etc. (checks should be filed with the papers pertaining to the transaction) _____	Permanently
Contracts and leases (expired) _____	7 years
Contracts and leases still in effect _____	Permanently
Corporation reports filed with the 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), if applicable _____	3 years
Employment applications, if applicable _____	3 years
Equipment owned by the PTA _____	Permanently
Financial statements (year-end) and budgets _____	10 years
Grant award letters of agreement _____	10 years
Insurance records, accident reports, claims, policies, certificates _____	Permanently
Inventories (products and materials) _____	7 years
Invoices _____	7 years
Journals _____	Permanently
Minute books of directors and committees _____	Permanently
PTA charter _____	Permanently
Petty cash vouchers _____	3 years
Purchase orders _____	7 years
Record retention policy _____	Permanently
Sales record _____	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 (federal and state)
- Group tax exemption documents, if applicable
- Letter assigning IRS Employee Identification Number (EIN)
- Form 990/990-EZ and Schedule A, 990-N 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 allowances and reimbursements to officers, members, etc., for travel and other expenses) _____ 7 years

Responsibilities of Board Members

Every board member should:

- Study the Michigan PTA Local Unit Officers' Handbook
- Refer to the Michigan PTA Bylaws
- Know and refer to unit bylaws often and study the unit's policies and procedures
- Assist the board in carrying out its fiduciary responsibilities, such as reviewing financial statements
- Attend all board and committee meetings and functions, such as special events
- Be informed about the organization's mission, services, policies and programs
- Review the agenda and supporting materials prior to board and committee meetings
- Serve on committees and offer to take on special assignments relevant to the organization's business
- Utilize a calendar with important dates (i.e. membership, resolutions, bylaws amendments, awards, etc.)
- Get to know members and meet with them when appropriate
- Suggest potential volunteers who can make significant contributions to the work of the board and the organization
- Identify, recruit and develop your replacement
- Attend Michigan PTA and National PTA conventions, advocacy events and trainings
- Carry out your responsibilities with enthusiasm
- Ask for assistance when needed

Board Member Dos

- Do give prompt and personal attention to ALL communications
- Do know and respect the rights, privileges and responsibilities of other members as well as your own
- Do complete a report of activity for all meetings you attend when expenses are paid by PTA/PTSA

- Do cooperate with state organizations and agencies doing similar work, upon approval of the president
- Do express opinions when a matter is under consideration, but after a decision is arrived at, refrain from further criticism and from interfering with the execution of the adopted policy
- Do be prompt in meeting all deadlines (such as newsletter articles, etc.)
- Do respect the officers of the organization in their official capacity as official representatives of the organization
- Do make brief, accurate reports at board meetings upon request
- Do notify president when unavailable for an extended period of time

Board Member Don'ts

- Don't accept personal honorarium or engage in partisan activities as an official PTA/PTSA representative
- Don't engage in activities that violate PTA/PTSA policies and bylaws, whether or not personal opinions approve of them
- Don't release any public relations materials – except through the president
- Don't send material from other sources to PTA/PTSA members in a board member capacity without approval of the president
- Don't use an official PTA/PTSA title on stationery of other organizations unless approved by the president
- Don't use words or actions outside the meetings that will interfere with the welfare of the organization
- **Don't burden future boards with ongoing financial obligations**
- **Don't be part of a decision making process from which you stand to financially benefit**

President

In addition to the duties outlined in the unit bylaws, a president should:

- Make yourself familiar with the Local Unit Officers' Handbook provided by Michigan PTA
- Make yourself familiar with the contents of the Official PTA Kit provided by National PTA – in particular, the President's Quick Reference Guide
- Verify that your unit meets good standing criteria
- **Prepare an agenda for each unit meeting to make sure that all items are considered**
- Chair scheduled meetings or designate an alternate when necessary

- Call a meeting of the executive board/committee – discuss the issues that are making an impact on your school district and surrounding community; appoint committee chairs
- Plan an orientation for all officers and chairs – request that they keep a procedure book
- Work with the program committee and the principal to plan the year’s programs – make sure that they meet the goals established by the board
- Consult with the budget committee – be sure to include funds for attendance at council, Michigan PTA, and National PTA events for leadership development
- **Communicate regularly with members and officers; remind them of upcoming meetings and deadlines**
- Plan and provide leadership development for the PTA/PTSA officers and chairpersons
- Communicate regularly with Council Leadership and/or the Region Director and assist when necessary
- **Represent the unit at all meetings or conventions called by the council, region or state or designate an alternate to attend**
- Attend, or appoint an alternate for, all meetings (school board, city, council, county commission, etc.) where unit should be represented
- Prepare PTA/PTSA members for possible service on next year’s board
- Carry out responsibilities with enthusiasm, transparency and accountability
- Ask for assistance when needed
- Ensure that monthly and annual dues have been remitted to state office

At the end of the term, a president should:

- Give helpful materials to the incoming president immediately following the election
- Complete/update the procedure book and give it to the new president when the office is assumed
- Check with other officers to be sure that their procedure books are up-to-date
- Encourage cooperation and sharing of materials between outgoing and incoming officers
- Invite the incoming president to attend school or community group meetings
- Be sure to introduce him/her as the incoming president
- Schedule a time to introduce the incoming president to the principal and other key personnel
- Be sure that all bills have been paid, committee reports are finalized and filed, projects have been completed and that financial records are scheduled for audit or review, in accordance with your bylaws
- At the last meeting of the year, a motion may be

needed to authorize the executive board to pay bills during the summer, as necessary

- When your term as president is completed, stay involved, but not in charge – be available for advice, but only when asked
- Allow the new president to make it his/her own, even if it is different from what was done previously

Committee Chair

In addition to the duties outlined in unit bylaws, committee chairs should:

- Become familiar with the Programs Quick Reference Guide provided by National PTA
- Become well informed about the scope and purpose of your chairship
- Study unit bylaws, procedure manual and the Quick Reference Guides, paying special attention to articles that address your committee
- Meet with the former chair to ensure a smooth transition
- Keep a procedure book for future chairs
- Develop a list of resources
- Attend all meetings of the unit
- Bring all committee-suggested activities to your unit board for approval
- Report committee progress and financial activity in a timely manner
- Contact PTA/PTSA unit counterparts, meet with them when appropriate, and remind them of any deadlines

Treasurer

In addition to the duties outlined in unit bylaws, the treasurer is responsible for:

- Becoming familiar with the Local Unit Officers’ Handbook provided by Michigan PTA
- Becoming familiar with the Money Matters Quick Reference Guide provided by National PTA
- Sending copies of annual budget, audit and Form 990 to state office
- Ensuring that the PTA/PTSAs financial records are reviewed according to the bylaws before assuming duties
- Having three authorized signatures on file at the bank for financial transactions including those of the president, treasurer, and one other officer as an alternate (no two check signers should be from the same household)
- Obtaining two authorized signatures on every check
- Sending monthly membership and annual dues to state office
- Collecting all money from persons delegated to

collect or raise funds and providing a written receipt for those funds

- Depositing all money in the name of the unit in a bank account approved by the board
- Maintaining an accurate record of all receipts and disbursements
- Obtaining authorization from the board before writing a check or spending money
- Remitting, by check, all authorized bills and statements as prescribed in the bylaws
- Submitting a written financial statement at each board meeting and at every general membership meeting
- Chairing the Budget Committee and preparing the annual budget as prescribed in bylaws
- Reporting income and expenses as compared with budget
- Preparing an annual report to be used to review financial records
- Providing all necessary information to the audit committee

Secretary

In addition to the duties outlined in unit bylaws, the secretary is responsible for:

- Becoming familiar with the Local Unit Officers' Handbook provided by Michigan PTA
- Recording all business transacted at each meeting of the association and presenting the minutes for approval at the next meeting
- Having a copy of the local bylaws and standing rules; the agenda; the minutes of previous meetings, including treasurer's reports; a list of committees, including names of members of committees; and a list of the membership on hand for reference at each meeting
- Assisting the President, as needed, in preparing a complete agenda, showing the order in which business should come before the group in advance of each meeting
- Reading or distributing printed copies of the minutes of the previous meeting
- Calling the meeting to order in the absence of the president and vice-president, unless specified otherwise in the bylaws, and presiding until a chairman pro tempore is elected
- Counting a rising vote when requested by the presiding officer
- Signing all orders on the treasury jointly with the president (when this procedure is authorized by the association)
- Acting as custodian of all records, except those specifically assigned to others, and promptly delivering all records to successor

The secretary also assumes these additional duties if the bylaws do not provide for a corresponding secretary:

- Conducts the correspondence of the association
- Notifies officers, committee members and delegates of their election and promptly sends to the Michigan PTA office the names and addresses of newly elected officers and those officers serving a second term
- Sends out notices of executive board and other meetings

Key Chairmanship Positions

Designated chairpersons guide a committee through its intended work and provide insight into the task at hand. Often PTA/PTSA units appoint chairpersons for a specific event or activity. Below are some possible chairperson positions that have a broader role and can significantly improve a PTA/PTSA's outreach and impact.

Health & Wellness chairs guide their committee in creating goals and discovering projects and activities that raise awareness of children's health, wellness and safety.

Legislative/Advocacy chairs want to be in the know on current policy affecting children. They can direct the committee to focus on one particular policy such as school funding or to strive for broader interests. They should work closely with the Vice President for Children's Advocacy and develop a working relationship with state representatives and senators.

Reflections/Youth Arts chairs spearhead the Reflections program for the school or district and should focus on expressing the value of arts education through informative programs and activities.

Membership chairs concentrate on dynamic membership campaigns. They work toward spreading PTA fever through a clear message and an enthusiastic commitment to kids. Membership chairs will want to check out the Membership Quick Reference Guide provided by National PTA and the Membership Tool Kit provided by Michigan PTA at www.michiganpta.org.

Fundraising chairs lead the way to successful fundraising ideas that will help bring more educational programs and opportunities to children.

Michigan Men in PTA is an opportunity for men at all levels to get involved and contribute their unique expertise to the success of our children.

Officers, Nominations and Elections

Officers

Specific officers to be elected are stipulated within your bylaws however they most often include the president, vice president(s), treasurer and secretary. In addition to meeting the conditions listed within the bylaws, all officers must be members of your PTA/PTSA. Service in a particular position shall be limited to two (2) terms served unless otherwise specified within your bylaws.

Vacancies

A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the remaining members of the executive board, with notice of such election having been given. In case a vacancy occurs in the office of president, the first vice president shall serve notice of the election.

The Nominating Committee

The selection of officers for a PTA/PTSA is one of the most important functions of the association. It is the task of the nominating committee to recognize and recruit candidates for the elected leadership of your PTA/PTSA unit or council. The members of this committee, therefore, have a tremendous influence on the future of your PTA/PTSA unit or council and should be very carefully selected.

The nominating committee holds the key to a successful (or unsuccessful) PTA/PTSA. It has the responsibility of obtaining the best possible persons for officers. The group's success depends on how well the committee does its work.

Presidents and executive committees of local units and councils should recognize the importance of selecting/electing the nominating committee early in the fall (September or October). This will give the committee adequate time to make the best possible selection of a slate of officers.

Selection of the Nominating Committee

The importance of having qualified persons on a nominating committee cannot be over-emphasized. Those who have never held an office or worked on PTA projects can hardly qualify. They should

be a person with extensive PTA background and knowledge, capable of recognizing good qualities in others and be well acquainted with all the members of the PTA/PTSA. They should be persons who do not show partiality, but choose on merits among those who are truly interested in promoting the Objects and Policies of the PTA. Members of the nominating committee should be elected on merit and ability – never on popularity.

Personal and general qualifications needed by nominating committee members:

- Interest in and enthusiasm for the purposes and programs of the PTA unit/council
- Willingness to work and to devote considerable time to the furthering of the purposes and programs of the PTA unit/council
- High qualities of tact, integrity and discretion; ability to hold one's own counsel
- Courage to express ideas and to defend one's convictions
- Sound judgment and skill in evaluating possible nominees
- Knowledge of the PTA/PTSA local unit and council goals
- General knowledge of potential candidates' qualifications and abilities

For more information on selection of nominating committee members, please refer to your bylaws and/or www.michiganpta.org.

Meetings of the Nominating Committee

After the election of the nominating committee, the committee should set a time and a place for an initial meeting, establish a timetable and begin the consideration of PTA/PTSA members as potential nominees. An early first meeting will help make sure that sufficient time is given to consideration of all recommendations and suggestions.

The nominating committee should not meet to consider any potential nominee unless all members of the committee have been notified of the meeting. The committee should have a copy of the bylaws and a membership list. Check the bylaws in regard to all nominating committee duties and activities.

The committee's major role and responsibility is to **NOMINATE THE BEST QUALIFIED CANDIDATES(S) FOR EACH OFFICE**. The committee should ask for recommendations from PTA/PTSA board members and from the PTA/PTSA membership. Regardless of the number of times a name is recommended, that

individual must be evaluated equally and by the same criteria as all other possible nominees.

The committee is not required to select nominees only from recommendations it receives. The committee is obligated to seek out all people who would best serve the PTA/PTSA unit or council in a particular office. Consent must be given by all nominees before the final report is presented. For more information on meetings of the nominating committee, please refer to your bylaws and/or www.michiganpta.org.

Election of Officers

See your bylaws for specific guidelines on the election of officers. Local units must send a notice to their members at least 30 days prior to the election or as stipulated in the bylaws.

Suggested practice based on *Robert's Rules of Order, Newly Revised* is after the nominating committee makes its report, additional nominations from the floor may be made. These do not require a second and can only be made by a voting member. Consent must be given by the nominee. Unless the bylaws prohibit it, eligible members may run for more than one office but if elected to more than one, they must choose on which they will serve. If a member elected to two positions is absent, the voting body decides by majority vote which office the nominee will fill and then votes again to fill the other office. Nominations may be reopened by a motion and a majority vote, provided no votes have yet been cast.

It is the fundamental principle of parliamentary law that the right to vote is limited to the members of an organization who are actually present at the time the vote is taken in a legal meeting. Absentee voting is prohibited. Your Bylaws determine the voting eligibility of members.

Elections shall be by ballot, however, when there is but one nominee for an office, elections for that office may be by voice vote. Ballots may be deposited by the voters in a ballot box or collected in a container by the tellers. The report of the tellers should be accurate and account for every vote cast. The chairperson of the tellers reads the report and hands it to the chair, who reads it again and announces the elections.

A majority of votes cast is necessary to elect an officer. It may be necessary to vote several times if a majority is not reached. A plurality (largest number of votes given to any candidate when there are three or more choices) never elects unless provided for in the bylaws.

If no one receives a majority of the votes cast, the chair states, "There is no election" and another ballot is taken. In the event of a tie vote, the assembly must continue voting until someone receives a majority vote.

Removal of an Officer

Managing difficult board members is one of the toughest tasks of the board chair (President or designee). The chair and other board members should be able to work with the most congenial and committed group possible. Differences of opinion are common but not a reason for removal of a peer. However, board members unable to fulfill their individual or group responsibilities, or who demonstrate illegal or unethical behavior, do not belong on the board. Dismissing a board member prior to completion of his or her official term is a difficult process. While the procedures are carried out by the chair, the full board should be involved in the final decision making.

The following steps can assure that the removal happens in the most professional manner possible. The wise approach is to learn to understand the reasons for a board member's behavior first and then to try to seek improvement or correction to the situation. Removal should be the last resort.

Phase 1 – Prevention is the best tool against unproductive or difficult board members. Recruit members who are committed and eager to learn. Organize an intensive orientation that allows new board members to understand their responsibilities and what is expected of them. Keep bylaws and policies up-to-date to reflect the board's values. Install term limits to allow natural turnover.

Phase 2 – Communicate with the problem board member and assess the situation.

- Disruptive board member — If the board member is disruptive, the chair should first take him or her aside after the meeting, communicate the consequences of such behavior, and ask for a change in conduct.
- Passive board member — If the board member is passive and does not carry out a full load of responsibilities, investigate the reasons for this. Maybe the board member has personal or professional problems, does not feel that his or her skills are being utilized, or has simply lost interest in service.
- Absent board member — If the board member regularly misses meetings, find out why. Remind the member of the attendance policy. Enforce it. If the board member seems too busy to come to

meetings as scheduled, maybe it is time for him or her to rethink priorities. Perhaps the member is trying to send signals of wanting to get out and allow him or her to clarify those intentions.

- **Unacceptable board member** — If the board member has blatantly and willingly violated the confidence of others or has engaged in illegal, unethical, or otherwise unacceptable activities, another chance is not warranted. The reputation of the organization may demand a swift and uncompromising action by the board: The board member will be removed. There is no third phase for this board member.

Phase 3 – After giving the board member a chance to improve his or her behavior, but seeing no acceptable progress, ask the board member to resign. This is the least disruptive and disconcerting way to let a board member go. In fact, in many cases the board member may be relieved to be given this opportunity. Everybody saves face and the situation has not escalated to an open conflict.

Phase 4 – If the problem board member does not agree with the chair's assessment and does not want to resign, the situation becomes a peer issue. Normally the entity that recruits new board members also has the authority to let them go. In a self-perpetuating board, other board members determine each other's fate. The board needs to determine by majority vote, after deliberation, whether there is enough reason to remove the problem member. If the board member's presence inhibits others to do their work properly or negatively affects the organization's reputation, the removal should be carried out without delay.

Final Phase – The dismissed board member should receive a letter announcing the board's decision signed by the chair. Whatever the reason for the removal, the board can always benefit from an exit interview. Whenever possible the separation should be cordial. "Bad apples" that are not members of the board can still be influential.

Troublesome Chair

When the troublesome or ineffective board member happens to be the chair, the situation is naturally more complicated. The above phases are still applicable but the board needs to create a task force to implement them. Communication is still the key. As always, it is important to separate the person from the behavior. Depending on the gravity of the case, the task force needs to recommend for the chair to be removed from the officer position or from the board altogether.

PTA/PTSA Meetings

Each PTA/PTSA determines the number of meetings to be held during the year and specifies this in its bylaws. Regular PTA meetings allow members to set goals, choose programs and decide how to make their voice heard.

Your PTA meetings should provide information, inspiration, and instruction for local members. General meetings are open to the community. The privileges of introducing motions and voting are limited to members as defined in your Bylaws.

For best results, schedule meetings conveniently, stay on task, and stay on time. If attendees feel something significant was accomplished, they will come back.

Agenda

The usual order of business in a meeting as recommended by Michigan PTA is as follows:

- I. Call to order
- II. Inspirational message (if provided for in your Standing Rules)
- III. Presentation and adoption of minutes (a written document recording the events of the previous meeting). Minutes need not be read aloud if provided prior to the meeting
- IV. Statement of the treasurer
- V. Reading of communications and discussion of material sent by Michigan PTA and National PTA
- VI. Committee Reports (report of officers, standing committees and special committees as needed)
- VII. Special orders (mostly business that comes up once a year; nominations/elections)
- VIII. Unfinished business (motion that was under discussion and tabled at last meeting)
- IX. New business
- X. Announcements
- XI. Leadership Development
- XII. Adjournment

Minutes

Minutes should contain records of all action taken by the group, including the exact wording of every motion, the name of the member who introduced the motion and the actions taken on the motion. The secretary or chair should request the maker of a motion to put the motion in writing.

The minutes should be as brief as possible and should be reported in the order in which the business is presented at the meeting. The action taken by the association, not what is said by the members, should be recorded. The minutes should be entered in an official minute book (binder) and the pages numbered.

Minutes of the previous meeting are read or distributed for approval at the opening of each meeting. The word “approved” and the date of approval should be written at the end of the minutes of each meeting. The secretary signs the minutes.

Suggested information to be included:

- Meeting type (i.e., regular, special, annual or adjourned)
- Name of association
- Date, place and hour of meeting
- Quorum established
- Statement concerning the minutes of the previous meeting – whether they were read and approved as submitted or read and approved as corrected
- Report of the treasurer
- Reading of communications
- Reports of officers, executive board, standing committees and special committees
- All motions (except those withdrawn); points of order and appeals, whether sustained or lost; and the name of each member who introduced a motion (the name of the person who seconds a motion is not necessary)
- Program topic, method of presentation, names of participants and important points covered
- Any further business
- Hour of adjournment

Unfinished Business

Unfinished business refers to questions that have carried over from the previous meeting, other than special orders, as a result of that meeting having adjourned without completing its order of business. Three examples of items of business that may be listed under this title include:

1. The question that was pending when the previous meeting adjourned
2. Any question that was unfinished business at the previous meeting
3. Any questions that were set as general orders for the previous meeting but were not reached before the meeting adjourned

New Business

Members should wait to propose new projects until the agenda calls for New Business. At that time, new items of business are in order. Members are able to obtain the floor if no other question is pending.

Temporary Occupants of the Chair

In the event that a meeting has been called to order by a vice-president (or other member) in the absence of the president, such office is terminated by the entrance of the president after completion of the item of business in progress. The president may not call anyone else to the chair in his or her absence if a vice president is present. Impartiality requires that the chair not participate in debate while presiding; however, he/she may relinquish the chair. He/She should then not return to the chair until the voting ends on the pending main question, i.e., adopted or lost. A presiding officer should be extremely sparing in leaving the chair to take part in debate, or members’ confidence in the officer’s impartiality in their approach to the task of presiding may be destroyed.

Protocol and Meeting Etiquette

As a member of a local unit, you may be called upon to represent the unit at a public meeting such as a school board event. How you present yourself is how the public will perceive PTA as a whole. Remember, you are not representing your own views, but those of the PTA. Remember to wait to be acknowledged and then called upon to speak. If you are prepared by being familiar with any information provided to you prior to the meeting, it will help the meeting move productively and will allow business to be handled in a timely fashion.

In all meetings, the business discussed may or may not be delicate in nature. ALL information discussed in a business session may be recorded. Please do not discuss ANY information that may be repeated to the detriment of PTA. If you are privy to information of this nature, it should not be repeated. It is imperative to keep in mind that PTA involvement is for the children. There are no personal agendas.

When attending meetings, arrive on time and be prepared to listen and ask appropriate questions. Come prepared for your meeting. Always arrive early and start your meeting on time. If you are presenting a topic or session, you should have enough materials for all present. If you are a participant at a session, come prepared to listen and ask questions.

Parliamentary Procedure

The basic rules by which the PTA at all levels conducts its meetings and its form of governance are *Roberts Rules of Order* (the latest revision) and Michigan PTA bylaws. Procedures governing small boards are used in executive committee meetings, while full board meetings are more formal. Motions most often used are listed below. PTA/PTSA meetings are open to the public however the privilege of introducing motions and voting at meetings is limited to members.

Main Motion

“I move that...” or “I move to...”

When a main motion has been made, seconded, and stated by the chair, discussion may begin on the motion. The assembly is not at liberty to consider any other business until this motion has been disposed of. Motions must be written. The mover cannot withdraw his/her motion after it has been stated by the chair. Motions made by committees do not need a second. Others may be seconded without rising or addressing the chair.

Amendment

“I move to amend the motion by (adding, striking out, inserting, striking out and inserting or substituting...)”
An amendment is designed to “perfect” a main motion or an amendment.

Commit/Refer

“I move to refer the motion to...”

When amendments become too involved or it is wise to investigate the question more carefully, it may be sent to a committee who must make a report on it.

Previous Question

“I move the previous question.”

Sometimes referred to as “calling the question.”
Closes debate on the pending motion. Non-debatable and requires a two-thirds vote. Moving the question and all previous questions closes debate on the main motion and all related issues.

Table

“I move to lay the question on the table.”

Designed to postpone the motion under discussion so it can be taken up some time in the near future with a motion

“I move to take from the table.” Non-debatable or amendable.

Point of Order

“I rise to a point of order.”

Always in order to present an objection to a ruling by the chair or some method of parliamentary procedure.

Point of Information

“I rise to a point of information.”

Used to obtain more information from someone before making a decision.

Parliamentary Pointers

- Address all remarks to the presiding officer and refer by title to all participants
- Discuss only the immediately pending motion
- Maker of a motion has first right to debate
- Bylaws cannot be suspended
- The presiding officer may vote when that vote will change the result or if a ballot is used
- A quorum as defined by your bylaws must be present to legally transact business
- General consent is the informal agreement of the assembly. To obtain general consent, the chair asks if there is any objection to a certain procedure. Silence gives consent. If someone says, “I object,” the question must be put to a vote. Use of general consent on many issues expedites business.

The Role of Teachers

Teachers are a critical link in establishing and maintaining solid parent involvement efforts. Without teachers who are actively committed to encouraging parents in the important roles they can play, schools have a difficult time recruiting parents and keeping them involved.

Below are steps to getting teachers more involved in your PTA/PTSA:

- Commit to involving teachers
- Identify leaders/outgoing personalities within the faculty
- Collect information and ideas, consider the parent-teacher relationship
- Improve communication, open the door between parents and teachers
- Gather teacher input, what would they like to see the PTA/PTSA doing?
- Share parent involvement ideas with faculty and administration to get your message out
- Be inclusive
- Set well-defined and measurable goals (short and long term)
- Publicize your plan

- Get started recruiting!!
- Evaluate your progress, highlight and publicize your successes and learn from your failures...remember to reward those that helped you succeed

Teacher Liaison

A person that takes on the role of spokesperson or representative on behalf of all teachers in the school is a notable way to make the T in PTA a significant part of your unit and council. With proper representation, teachers will feel involved and know that their perspective matters. Teacher representatives may be members of the PTA/PTSA executive board. They should be comfortable communicating the PTA Objects and Mission along with their individual PTA/PTSA's theme or goals.

Other duties for teacher liaisons include:

- Marketing PTA to co-workers, administration and support staff
- Coordinating or serving as the school personnel membership chair – soliciting membership, collecting dues, etc.
- Acting as the primary liaison of information between teachers and the PTA/PTSA
- Fully participating in the development of PTA/PTSA goals, activities, programs, etc.
- Chairing committees, events, programs, etc. when necessary or interested
- Serving as the liaison for staff requests and not being afraid to suggest that teacher support for PTA should be more than just 'asking for money'
- Attending meetings, programs, etc. and encouraging others to attend as well

The Role of Principals

The principal is the leader of the school – he/she provides purpose and direction for the school and school community. This leadership includes shaping school culture and values, developing a shared vision, and structuring change efforts. The principal guides the leadership team in setting priorities for all stakeholders within the school community, the district framework, and the larger community. He or she coordinates all of these efforts toward developing successful students who can be productive in the 21st century.

The principal is responsible for:

- Carrying out school district, state, and federal laws and policies
- Appropriately using budgetary allotments to the school

- Supervising school staff and students to ensure the opportunity for quality education for all students
- Providing instructional leadership for the school and nurturing a community of learners
- Developing and implementing school goals and objectives with teachers, parents, community members and students
- Working with parents, businesses and other community members to gain support for the school
- Overseeing the management of the school's physical plant
- Building an organizational structure which establishes and encourages shared decision making and continuous progress
- Articulating the vision of the school

What's the Principal's Role in PTA/PTSA?

While the principal sets the tone for parent involvement within a school, he/she can benefit greatly by working collaboratively with the PTA/PTSA leadership to create a climate of partnership. First and foremost, it is recommended that the principal hold a seat on the PTA/PTSA executive board and be part of the voting body. This makes it easy for the principal to stay involved and updated on all the decisions local PTA/PTSA units make within their school.

In addition, it's also a good idea to have the PTA/PTSA president and school principal meet prior to the end of the school year to establish goals, objectives and a shared vision for the next year. Another important way to foster a healthy partnership is to allow the principal to be a part of the assessment of the PTA/PTSA programs and activities of the previous year. Teaming up to share ideas and insight will help identify strengths and weaknesses before developing upcoming plans. A few other key elements to the role of the principal include:

- Be active in the PTA/PTSA and encourage teachers also to become PTA/PTSA members and to take part in events and programs
- Help the PTA/PTSA keep its primary focus on education rather than fundraising – the principal and PTA/PTSA can work together to solve problems and set goals that will benefit students
- Take part in planning PTA/PTSA activities to accomplish specific goals (e.g., events that promote students' well being, home-school cooperation, and community betterment)
- Work with the local PTA/PTSA unit to develop a program for volunteer training, and use parent and community volunteers who can help enrich all areas of the school

- Recognize PTA/PTSA volunteers' efforts and appreciate the contributions of parents
- Align all programs and activities to support the school plan
- Work with PTA/PTSA to design a plan to educate parents on critical issues and to increase parent involvement in the total school program
- Insure the school calendar of events is shared with the PTA/PTSA and coordinate dates of programs and projects with the master calendar prior to communicating to the school community at large

PTA/PTSA and Superintendent Partnership

It is important that superintendents have a clear understanding of the role and potential of the PTA/PTSA unit and/or council. Today's school superintendent cannot operate in a vacuum. As chief executive officer of the school district, the superintendent must interact with the school board, principals, parents, community leaders, teachers and students. The school superintendent must be, first and foremost, the education leader for the community. A good working partnership between the PTA/PTSA and the school superintendent is the best guarantee for quality education for young people.

The Superintendent's Role: Education Leader and Coalition Builder

The superintendent's main role is one of leadership – leadership that helps the school board identify clear goals for schools, leadership that interprets policy guidelines to building principals and staff, and leadership that helps the community understand what the schools are and what they can become.

The superintendent also leads the way in bringing together members of the community in support of education. Members of this community coalition include parents, students, adults who have no children in school, principals and district administrators, teachers, support staff and school board representatives. The PTA is a critical element in this coalition since it represents the broad base of people willing to work actively for and with the schools to produce quality education.

Superintendent: Building a Partnership with the PTA

By joining together the voices of parents, teachers and community members, PTA/PTSA becomes a powerful partner with the superintendent in working for quality education. Here are some steps for a PTA/PTSA to follow:

- Become familiar with school policies and procedures
- Understand and use administrative channels
- Know the different responsibilities and roles of the board, superintendent and principal
- Set priorities and goals each year, and discuss these with the superintendent
- Address issues that will benefit all students
- Expect to be heard as key community leaders and, if necessary, insist on equal access to the superintendent
- Involve people who will participate actively on committees and task forces
- Mobilize coalitions, when necessary, to achieve education goals or to support school issues
- Be willing to discuss openly issues and options for the school district
- Be sure to recognize the educational accomplishments of the school system, students and teachers as well as to address problems

The Benefits of Partnership

The PTA/PTSA and the school superintendent have a common goal – quality education – which cannot be achieved by anyone acting alone; it takes a team effort with parents, teachers, administrators and support staff working together. By developing a working partnership that includes communicating with each other, sharing in the decision making process and mobilizing the community to actions, together the PTA/PTSA and the school superintendent can work toward a better education for all children.

Bylaws

Bylaws are the document which contains the basic rules of the association; they are your contract with your membership, Michigan PTA and National PTA. Bylaws are so important that they cannot be amended without previous notice to the general membership and require a large majority of votes (2/3) to make any changes. When an item is not detailed within your bylaws, Robert's Rules of Order, Newly Revised, is the parliamentary authority. All PTA/PTSA units and councils should have a copy. To request a copy of

Michigan PTA's bylaws, contact the state office.

Bylaws:

- Define the primary characteristics of your PTA/PTSA and how it functions
- Contain the name, purposes, members, officers and duties, meetings, committees, parliamentary authority and amendment procedures
- Can never be suspended

Michigan PTA provides templates for local units and councils to use. This template is required. Areas that are subject to amendment are noted on the template. Local unit and council bylaws must be reviewed and adopted at least every three years. Please contact membership@michiganpta.org to request a template.

See page 31 for a flowchart on how to amend or revise your bylaws.

Amending/Revising Your Bylaws

AMENDING YOUR BYLAWS

STEP #1 – At a regular PTA/PTSA membership meeting, notice of the proposed bylaw amendment(s) is given.

STEP #2 – At the next regular PTA/PTSA meeting, approval of the bylaw amendment(s) requires a 2/3 vote of the members present and voting. A quorum must be present.

STEP #3 – After the approval of the bylaw amendment(s) by the membership, submit a copy electronically (or by mail if electronic means are not available) along with the minutes from the meeting in which members have adopted them and submit them to the Michigan PTA office.

membership@michiganpta.org or
Michigan PTA
1390 Eisenhower Place
Ann Arbor MI 48108

FINAL STEP – The PTA/PTSA's revised or amended bylaws are subject to the approval of the Michigan PTA Bylaws Chair. The bylaws will be returned to the president as either approved, approved as corrected, or unapproved. Bylaws returned approved as corrected or unapproved will include an explanation and/or instructions on how to proceed.

REVISING YOUR BYLAWS

STEP #1 – A committee may be appointed to submit a revised set of bylaws as a substitute for the existing ones. The committee is appointed by either a majority vote at a regular membership meeting or by a 2/3 vote of the Executive Committee.

STEP #2 – At a regular PTA/PTSA membership meeting, notice of the proposed revised set of bylaws is given.

STEP #3 – At the next regular PTA/PTSA membership meeting, approval of the revised set of bylaws requires a 2/3 vote of the members present and voting. A quorum must be present.

STEP #4 – After the approval of the revised bylaws by the membership, submit a copy electronically (or by mail if electronic means are not available) along with the minutes from the meeting in which members have adopted them and submit them to the Michigan PTA office.

membership@michiganpta.org or
Michigan PTA
1390 Eisenhower Place
Ann Arbor MI 48108

Standing Rules

Standing rules are the procedures of the organization, or general policy that is not included in the bylaws. They cannot be in conflict with the bylaws. Unlike bylaws, standing rules can be changed or amended at any time, with a two-thirds vote of the board and do not need to be presented to the general membership. Standing rules are unique to each specific PTA/PTSA, and are for the use of the PTA/PTSA board, therefore, they do not need to be sent to the state office. Standing rules can be considered the details of daily PTA/PTSA work as they outline the frequent/common actions of the board to avoid misinterpretation of implied rules of the PTA/PTSA board. They are intended to provide for fairness and continuity of board decisions.

Standing Rules may include:

- Committees that your board will include
- A list of officers and committee chairmen that will comprise your board
- Provisions for expense reimbursement for board members
- Provisions for gifts for retiring staff, faculty, retiring officers
- If, and to whom, and under what circumstances flowers, gifts or cards will be sent
- Amount of money to be spent on gifts for staff, faculty, and board members
- Provision for notification when a board member cannot attend a meeting
- Delegates/members of the board who may attend the state, district and other PTA/PTSA events at your PTA/PTSA's expense
- When board meetings will be held
- Who the check signers will be
- Policy regarding handling money
- Provisions of replacing a board member, should the board member miss too many meetings unexcused, or fail to carryout his/her responsibilities
- Standard expectations of board members

Advocating for Children

PTA has a long-standing tradition of advocating for children. Part of National PTA's mission is to speak on behalf of all children and youth before governmental bodies and other organizations. It is legal, ethical and even encouraged by policymakers that nonprofit groups advocate, and specifically lobby. Such advocacy and lobbying measures include mobilizing individuals, local units and councils to work with Michigan PTA and National PTA in molding specific

government programs, policies, and priorities. Local PTA/PTSA units and councils are considered to be engaging in lobbying efforts if it either contacts or urges the public to contact lawmakers for the purpose of proposing, supporting, or opposing legislation.

Lobbying v. Advocacy

Although most people use the words interchangeably, it is helpful to understand the distinction. When nonprofit organizations advocate on their own behalf, they seek to affect some aspect of society, whether they appeal to individuals about their behavior, employers about their rules, or the government about its laws. Lobbying refers specifically to advocacy efforts that attempt to influence legislation. This distinction is helpful to keep in mind because it means that laws limiting the lobbying done by nonprofit organizations do not govern other advocacy activities.

The IRS defines lobbying as an attempt to influence legislation through direct contact with public officials at the local, state and federal levels. This is understood as direct lobbying. Influencing legislation indirectly by appealing to officials through the general public is considered grassroots lobbying.

Direct Lobbying and Grass Roots Lobbying

Direct lobbying is communication referring to a specific piece of legislation and expressing a position on it. This communication can be made via phone, fax, email, mail, in person, or by any creative means to any governmental employee who may aid in the production of such legislation.

An example of direct lobbying would be: Your PTA/PTSA is in favor of legislation that allows school librarians to ban books without permission from the school board. The PTA/PTSA unit or council president writes an email on behalf of the unit to all Michigan legislators urging them to vote yes on that particular legislation.

Grass roots lobbying is a communication with the general public that reflects a view about specific legislation encouraging the public to contact their legislators. This means there is a call to action where the public is urged to contact their legislators and are provided contact information and/or a means through which people may contact legislators, such as post cards or fill-in-the-blank letters, is offered.

An example of grass roots lobbying would be: Your PTA/PTSA disagrees with legislation that allows librarians to ban books without permission from the school board. The PTA/PTSA unit or council pays for an advertisement in a local newspaper asking city residents to call their legislators and oppose the legislation. Contact information for legislators is provided in the advertisement.

An important distinction between these two types of lobbying is this; a communication to an organization’s members that includes a call to action is considered direct lobbying and not grassroots lobbying. However, if members are asked to ask others to take action, then the communication reverts back to grassroots lobbying.

Basic Advocacy

Taking part in changing public policy includes the following steps. However, the capacity of the group and breadth of change desired will determine the level of involvement in advocacy activities.

Step 1 — Gather Information

- Monitor legislation in Michigan by visiting www.michiganlegislature.org and federal legislation at <http://thomas.loc.gov>
- Identify the supporters and opponents of the issue (policymakers and special interest groups)
- Investigate the history of the issue by talking with the sponsor of the bill, if relevant, and/or by asking similarly positioned groups for any background material they may have – the MNA/CMF publication Michigan in Brief policy reference handbook and

Are You Lobbying?

Activity	Michigan	IRS
Calling a state representative, encouraging him/her to vote for or against legislation	YES	YES, direct lobbying
General education to public officials on issues, not legislation	YES	NO
Emailing the Secretary of State, encouraging him/her to take a specific stance on a proposed administrative action	YES	NO
Buying ad space in a local newspaper, voicing opposition to legislation and asking the public to contact their legislators in opposition to the bill	NO	YES, grassroots lobbying
Writing a letter to the editor, urging the public to contact legislators in favor of proposed legislation	NO	YES, grassroots lobbying
A nonprofit’s response to written requests from a legislative body for technical advice on pending legislation	YES	NO
Speaking to legislators (but not the general public) on matters that may affect the organization’s own existence, power, tax exempt status, and similar matters	YES	NO
Making available the results of “nonpartisan analysis, study or research” on a legislative issue that presents a sufficiently full and fair exposition of the pertinent facts to enable the audience to form an independent opinion	YES	NO
A nonprofit’s discussion of broad, social, economic and similar policy issues whose resolution would require legislation, if specific legislation on the matter is not pending	YES	NO
A nonprofit’s communications to its members on legislation that does not encourage them to contact public officials.	NO	NO

corresponding website may be helpful in this stage (www.michiganinbrief.org)

- Develop a background piece on the issue indicating the pros and cons

Step 2 — Collaborate with Others

- Share the information gathered with board, volunteers and others
- Hold informal or formal gatherings of other groups with similar outlooks on the policy issue – this could be as informal as a few people gathering for lunch or as formal as a coalition meeting
- Identify how the organization can work with others to make policy change – one group does not have to carry the load alone and by sharing the responsibilities the desired goal can often get further

Step 3 — Build Relationships with Policymakers

- Send newsletters and annual reports to the media and local, state and federal policymakers
- Invite policymakers, their staff and the media to events and/or invite them for an informal visit to see the organization's work
- Periodically visit policymakers in their district offices or in Lansing/Washington
- Recognize elected officials at every opportunity (at events, in newsletters, etc.)

Step 4 — Convey a Message

The following are two vehicles that may be used to convey a message to policymakers, the public and the media. Remember that messages and how they are conveyed vary depending on the audience. However, no matter who the audience is, a good message should contain basic components: First, give numbers – how is government/public money currently being spent effectively and efficiently? Second, use numbers – what unmet need is this fulfilling in the community?

1. To educate the public and the media, the message must be presented in a clear, non-technical manner. Refrain from using jargon and focus on addressing the impact the issue has in your community. In addition, they should show proximity to the policymaker or citizen's self interest. Possible activities include:
 - Developing an on-going source for information – this can be a webpage, newsletter, an email alert system, fax or calling list
 - Holding community forums to educate the public on the topic

- Activating letter writing or calling campaigns – prepare a template letter and/or talking points and share them with champions (board members, funders, friends, volunteers, clients, staff, etc.)
- Hosting community breakfasts inviting the public, media and elected officials (depending on your target, it is best to invite state and federal officials to meetings on Mondays and Fridays)
- Holding a rally and/or press conference
- Creating letter-to-the-editor campaigns, writing an opinion editorial and organizing meetings with editorial boards – for these vehicles, remember to highlight the basic news tenets: who, what, when, where and why

2. To engage in direct interactions with policymakers on specific issues, your messages must be clear and to the point. Messages conveyed to policymakers should highlight the people affected and the monetary issues involved, but also clearly state your position on the issue/bill. Keep your interactions brief and to the point.
 - Write. It is okay to mail or email letters to local and state officials, but it is expedient to fax letters to federal officials.
 - Call. If a policymaker cannot be reached by phone, feel free to talk with staff. Remember, staff field the inquiries and write the bills. They can be an important nonprofit ally.
 - Visit. Make an effort to visit policymakers in their offices.
 - Testify at meetings. Local level municipalities hold hearings on ordinances and community problems. At the state and federal level, individuals can testify at committee meetings. The committee meeting schedule for the state is posted at www.michiganlegislature.org and the federal committee meeting schedule is posted at <http://thomas.loc.gov>. Testimony should be brief and to the point. It is also helpful to have copies of comments available for committee members and others.

Lobbying Legalities and FAQs

There are a number of misconceptions when it comes to PTA/PTSA units and lobbying. Below are a few common questions that will help dispel myths about appropriate and inappropriate lobbying behavior and allow your PTA/PTSA voice to be heard.

Can 501(c)(3) organizations lobby?

Yes! Lobbying by groups that represent the public interest is an essential part of the governmental

process. There are rules and regulations regarding lobbying that need to be followed, but they need not stifle the voice of PTA/PTSAs. The IRS and State of Michigan require nonprofits to measure and report on lobbying activities, but none of these rules and regulations should discourage or prohibit any organization from becoming active participants in speaking out and impacting policy. As a quick point of reference, it should be noted that Michigan lobbying rules apply to all corporations in the state, while federal lobbying rules vary according to an organization's tax status.

What can our PTA/PTSA do to lobby for a cause we believe in?

- Directly lobby an elected official on policy
- Hold a rally to show your opposition to specific legislation
- Develop research on a specific policy issue
- Testify at committee hearings

What are Michigan's lobbying rules for public charities?

According to the state, lobbying is defined as "any direct contact with a lobbyable public official, whether face-to-face, by telephone, letter, electronic media or any other means, the purpose of which is to influence the official's legislative or administrative actions."

Under the Michigan Lobbying Act, only state level public officials are lobbyable. Such individuals are considered to be anyone who may exercise personal discretion when making a decision concerning legislative or administrative actions. A complete list of lobbyable officials is available at www.michigan.gov/sos.

The Michigan Lobbying Act requires a person or organization to register as a lobbyist agent or lobbyist if they receive compensation or make expenditures in excess of the amounts listed below for lobbying. Under this act, an individual or organization must register as a lobbyist if they spend more than \$2,000 to lobby a number of public officials or in excess of \$500 to lobby a single public official in a 12-month period. Also, in Michigan, an individual or organization must register as a lobbyist agent if they are paid more than \$500 in a 12-month period for lobbying on behalf of employers or clients.

What are the IRS lobbying rules for public charities? Congress has stated that influencing legislation is an appropriate activity for 501(c)(3) organizations. However, there are limits to this lobbying. The IRS sets limitations on the amount of organizational

resources a nonprofit may utilize for lobbying. Public charities have two options for measuring their lobbying activities.

1. Under the Insubstantial Part Test, a public charity's (including community foundations) lobbying activities cannot constitute a substantial part of the organization's total activities and expenditures. This test is vague because the law does not define lobbying nor does it clearly define a substantial amount, nor how that substantial amount will be calculated.
2. The second option, the Expenditure Test, is a clearer and easier way of measuring lobbying for many public charities. Under this test, the extent of an organization's lobbying activity will not jeopardize its tax exempt status; provided its expenditures related to such activity do not normally exceed a specified amount of money.

Is there a difference between the state and IRS lobbying rules?

According to Michigan law, lobbying is any direct contact with state public officials for the purpose of influencing the official's legislative or administrative actions. Thus, when financial reports are filed with the state, they need only include lobbying activities as defined by the state. According to the IRS, public officials on the local, state and federal levels are lobbyable. Therefore, you must include direct and grassroots lobbying efforts to calculate how much money your organization has spent on lobbying. Refer to the chart below for examples of activities considered lobbying for the purpose of reporting to the state and to the IRS. Remember, one activity may be considered lobbying to the state but not to the IRS. Keep in mind that although these activities constitute lobbying, they are all allowed and encouraged by both the state and federal government to fuel a thriving democracy.

Election Year Activities

PTA/PTSA units and councils can, and should, play an important role in the democratic process. There is just one basic rule to follow: **501(c)(3) nonprofits may not support or oppose any candidate for public office.** This means that as a subordinate of Michigan PTA, PTA/PTSA units and councils may not endorse candidates, rate candidates, contribute to candidates, or do anything else that might seem intended to help or hinder a candidate.

On the other hand, there are many things that nonprofit organizations can do to help their communities participate and vote, within legal

limits. Most importantly, you may educate voters or candidates on the issues, provide opportunities for voters to hear candidates' positions, encourage citizens to register to vote, and get people to the polls on Election Day, among others.

Just remember, if a question arises, ask yourself, "how would it look to an outside observer?" Think carefully about the facts and circumstances surrounding the activity and you will certainly be on your way to meaningful participation and election-related work.

Non-Partisan Activities

As a PTA/PTSA unit or council, your main focus should be educating the public about candidates and issues and encouraging people to vote. Nonpartisanship is a key element of being a 501(c)(3) nonprofit status. If a PTA/PTSA engages in partisan activity, the organization may risk losing its tax exempt status.

Election Year Dos

When participating in any of the activities below, make sure to include all candidates for a position, regardless of their political affiliation.

- Conduct candidate forums/meet the candidate nights with all of the candidates
- Participate in candidate forums/meet the candidate nights – prepare a few questions you want the candidates to answer and send people to ask those questions (this is known as "bird dogging")
- Send surveys and/or questionnaires to each candidate with a list of important questions – be careful how questions are phrased and include complete responses if answers are published; in order to avoid creating an unfair bias against candidates or parties, this activity should be limited to organizations that cover a broad range of issues
- Encourage voter registration, including putting a link to a voter registration site on your website, and encouraging already registered voters to vote
- Send information on issue(s) to all candidates so they are informed about what the organization does
- Support or oppose ballot initiatives – such effort is considered lobbying
- Suggest schools and organizations give staff time off to vote

Election Year Don'ts

- Show favoritism for one candidate or political party
- Target voter registration drives, get-out-the vote campaigns, or other efforts at members of a particular political party
- Endorse a specific candidate

- Provide support (financial or in-kind) to a political candidate
- Coordinate efforts with a candidate or political party

Ballot Initiatives

Referendums and ballot initiatives are an excellent opportunity for PTA/PTSA units and councils to lobby. Under state and federal law, charities are allowed to lobby for or against referendums and ballot initiatives. Because you are lobbying the general public and not a public lobbyable official, this activity is not officially considered lobbying in Michigan. For federal tax purposes, the public is considered the legislature in regard to lobbying on a ballot proposal. Therefore, regarding referendums and ballot measures, communications to the public are considered direct lobbying and must be recorded as such on your IRS form 990.

Individual Efforts

Persons acting as individuals – and not as representatives of their PTA/PTSA group – can legally work on campaigns, endorse candidates and even run for political office. They cannot do political work while representing PTA/PTSA and cannot use any of the organization's resources.

Award Recognition

Michigan PTA offers a wide variety of awards to recognize the remarkable work of volunteers. Awards are intended to honor exemplary leadership and service for children. Winning project ideas may be used as examples for other PTA/PTSAs. Award nominees must be part of a unit or council in good standing with Michigan PTA to be considered for these awards. (See: Good Standing)

All unit, council and membership awards require submission of an eligibility form, nomination form and/or application form. These forms are available on the Awards Page of the Michigan PTA website www.michiganpta.org or can be forwarded to you by contacting the state office at membership@michiganpta.org. The submission deadline for all award forms is February 28th.

Visit www.michiganpta.org for the very latest information as to the categories and qualifications of unit/council awards and certificates.

Membership Awards

The following award recipients will be determined automatically by the Michigan PTA office:

- **Certificate of Achievement** – Increase your membership by selling 25 or more memberships over last year's total and be honored with this award.
- **Greatest Number of Business and Professional Memberships** – Build partnerships with businesses and professionals in your community and win this award by having the highest number of business and professional memberships! THIS AWARD IS GIVEN TO A LOCAL UNIT AND A COUNCIL.

To receive the following awards, complete the Unit Membership Awards Eligibility Form and submit to the Michigan PTA office. The form can be found on the Awards page at www.michiganpta.org.

- **100% Staff** – This award is presented to Local Units that have sold memberships to all school district staff officially assigned to their building.
- **100% PTA** – This Award is presented to Local Units that have sold memberships equal to the number of students in their building, per their official student count.
- **Michigan Honor Roll** – Awarded to Local Units whose membership is 80% or greater of the total pupil count. Total pupil count is determined by your school's student "count" day.
- **Outstanding Student Membership** – The PTSA unit with the highest percentage of student memberships sold will be awarded with this honor. ONE AWARD IS GIVEN.
- **Bright Ideas** – Get recognized for a spectacular membership campaign. Submit a description of your "bright idea", any supporting material you used to promote sales and the outcome. The most creative, well-planned idea with positive results will be honored with this award! ONE AWARD IS GIVEN.

From time to time the Award information is updated. Visit www.michiganpta.org for the most recent information.

Volunteer Appreciation Awards

Appreciation Awards may be purchased from the Michigan PTA office to acknowledge individuals for extraordinary service. These are ideal for presentation at a Founder's Day celebration or awards event. The complete Appreciation Awards order form can be found on the Awards page of the Michigan PTA website (www.michiganpta.org) and should be sent to the Michigan PTA office. **Allow six weeks processing time.**

Proceeds from sales of Appreciation Awards benefit the Fran Anderson Michigan PTA Scholarship Fund. Each year, at the Michigan PTA Annual Convention, a \$1,000 scholarship is awarded to a high school senior that will be attending college the following fall.

- **Distinguished Service Award (DSA)** – A DSA may be given to honor an individual for extraordinary contributions to children and youth. This award includes a certificate signed by the state president and a pin.
- **Michigan PTA Honorary Life Award (MHL)** – The Michigan Honorary Life Award may be given to persons who have made worthy contributions to the welfare of children and youth. As it is an honorary award, it does not carry the privileges of voting rights or membership in the Michigan PTA or National PTA. This award includes a certificate signed by the state president and a pin.
- **Council Member of the Year (CMY)** - Award the member of your Council who has gone above and beyond! This award includes a certificate signed by the state president and a pin.

Communication

Explore different ways to extend PTA/PTSA services through improved communication with members and the general public. Keep in mind that the local PTA/PTSA is an important communication link between the Michigan PTA and National PTA.

Keep lines of communication open with:

- Newsletters
- Emails
- Bulletins
- Flyers
- Personal phone contact
- Attendance at unit meetings
- Prompt response to phone messages and letters

Be in touch with your members regarding:

- Emerging issues effecting children
- Upcoming PTA/PTSA events
- Programs and services
- Member benefits

PTA/PTSA Activity Ideas

- Present a parenting workshop
- Form study groups – school curriculum, school finance, education reform, or parent/community involvement
- Publish a newsletter – include unit, council and school district activities
- Initiate and carry out studies of important issues
- Host a get-together when important issues arise (school closings/openings, bond issues, tax proposals)
- Support or propose legislation that affects the health, education or welfare of children and youth
- Sponsor a school board candidates' meeting
- Establish a communications network such as a telephone tree or call hotline
- Develop a school calendar (use student artwork – include unit PTA/PTSA events)
- Provide a clothing and shoe bank
- Showcase new PTA programs and materials at school events to generate interest
- Coordinate a Reflections Program
- Provide a parent information table or booth at school and community events
- Coordinate with community groups, and participate in community activities (i.e., drug awareness and safety programs, seasonal activities, environmental clean-up campaigns, recycling projects, fitness walks, etc.)
- Print note cards/pads using student artwork
- Develop educational enhancement programs
- Sponsor a career conference
- Provide information regarding scholarship and grant availability
- Work to fulfill educational directives, such as:
 - Abolishing corporal punishment in schools
 - Securing adequate immunizations for all children before entering school
 - Opposing tax credits and deductions for private elementary and secondary schools
- Work with community agencies to secure or extend services such as:
 - Health care and mental health clinics
 - Sex education programs
 - Substance abuse programs
 - Preschool screenings
 - Dental clinics

- Latchkey/child-care programs
- Voter information and registration
- Recreational programs

Programs

Official PTA Kit – Sent to the local unit presidents each year, the Official PTA Kit contains a wealth of information for running a successful PTA/PTSA unit. The kit includes a PTA calendar and guide to its use; the Leader's guide to the Official PTA Kit; informational CDs; Quick-Reference Guides for Presidents, Programs, Money Matters, and Membership; and much, much more. Current PTA/PTSA presidents must register for the kit. To register online, go to www.pta.org. Only units in good standing are eligible to receive the kit.

National Standards for Family-School

Partnerships – The benefits of family-school-community partnerships are many: higher teacher morale, more parent involvement, and greater student success are only a few. National PTA developed the National Standards for Family-School Partnership Implementation Guide as a tool for empowering people to work together with an end goal of building family-school partnerships and student success. The full guide is available at www.pta.org. To request Standards for Family-School Partnerships training, contact membership@michiganpta.org.

Common Core State Standards Initiative - The Common Core State Standards Initiative (CCSSI) is an effort designed to improve educational outcomes for students by developing a set of common, voluntary, internationally-benchmarked academic standards in mathematics and English language arts. Additional information is available at www.pta.org. If you would like to schedule a presentation of the Common Core State Standards, contact TheStandards@michiganpta.org.

Drop Everything and Read (DEAR) Day – National PTA has partnered with the National Education Association (NEA); the Association for Library Service to Children (ALSC), a division of the American Library Association; Reading Rockets; and HarperCollins Children's Books to establish D.E.A.R. as a nationwide initiative to encourage families to make time for reading together. More information can be found at www.dropeverythingandread.com.

Founders Day – Founders Day, February 17th, is a reminder of the substantial role that PTA has played

locally, regionally, and nationally in supporting parent involvement and working on behalf of all children and families. It's a time to reflect and take pride in our many accomplishments, and to renew our commitment to be a powerful voice for all children, a relevant resource for parents, and a strong advocate for public education.

PTA Great Idea Bank – This online tool was created in response to requests from PTA members like you. It connects you to members across the nation by allowing you to search for and share innovative ideas for parent involvement. Go to www.pta.org for more information.

PTA Life Achievement Award – Give the award of a lifetime. Give the National PTA Life Achievement Award—the highest honor from the nation's largest child advocacy organization—to the person who daily lives out his or her commitment to children. Go to www.pta.org for more information.

Reflections – Designed to enhance rather than replace a quality arts education, the Reflections Program provides opportunities for students to express themselves and to receive positive recognition for their artistic efforts at no cost to schools. In its more than 40-year history, the program has encouraged millions of students across the nation and in American schools overseas to creatively express themselves. Structured for PTA/PTSAs to recognize students at local, council, state and national levels, Reflections enforces artistic exploration to enhance intellectual, social and physical skills. More information is available in the programs section at www.pta.org.

A complete Reflections packet is e-mailed to Presidents and Reflections Chairs in August from the Michigan PTA office. This packet will include all state-specific information, dates and deadlines, in addition to general Reflections Program information.

Teacher Appreciation Week – Every young mind needs a spark to light the way to a brighter future through learning, and teachers are that spark. In 1984, National PTA established Teacher Appreciation Week, the first full week in May, to honor the dedicated men and women who lend their passion and skills to educating our children. Go to www.pta.org in the Parent Resources section for great ideas on how to celebrate teachers.

PTA Take Your Family to School Week – PTA was founded in 1897 to take action on behalf of children,

support parents, and encourage family involvement in schools. Times have changed, but the PTA Mission is just as relevant now as it was 110 years ago. That's why, today, we celebrate PTA Take Your Family to School Week in conjunction with Founders Day, February 17. More information is available at www.pta.org.

Three for Me – A program designed to effectively involve parents and families in support of children and their education. Find creative ways to connect all families to their child's school and education, ideas to strengthen home-school-community partnerships, and resources to motivate parents. Three for Me will help schools, PTA/PTSAs, parent groups, and other volunteer based organizations reach volunteer hours never thought possible. Learn how to tap into the many talents and skills that parents are happy to offer.

E-learning Courses

At a time when PTA budgets are tight and schedules are even tighter, e-learning is a solution for members looking to expand their skills cost-effectively and without the need to travel. This e-learning initiative is a step toward achieving PTA's goal of making all members informed advocates by 2020.

Below is a partial listing of E-learning Topics with new topics coming available throughout the year.

Visit PTA.org (PTA Home > Running a PTA > E-Learning) to take the online courses listed below. Each course takes 30 minutes to an hour to complete and can be revisited repeatedly for more practice. Additional courses are available.

Note: You will need the username and password on the back of your membership card.

PTA Basics – Discover the history and structure of PTA, as well as the programs and issues that the national network of PTA members undertake across the country to strengthen parent involvement in every school.

Grant Writing – Does your PTA need more non-dues revenue to use in the school or community? Get familiar with the grant-writing process by taking a free introductory course on the basics of grant application.

Conflict Management – Learn the basic principles and techniques of conflict management by immersing

yourself in a simulated real-life situation, guided by immediate feedback and expert advice.

Planning and Goal Setting – Developed around a five-step process from Franklin Covey, this course contains printable tools and exercises for use in setting and reaching your goals.

Parliamentary Procedure – We have all attended a meeting where there were no objectives, people interrupted each other, conversation was dominated by arguing, and decisions weren't made fairly or in a timely manner (or at all!). Learn how rules of conduct positively effect the decisions a PTA makes while ensuring fair and orderly unit operations.

Running a Successful PTA Program – Outlines the steps for taking a program idea from concept to reality to meet the needs in your school. (Course designed for both emerging and current local PTA leaders.)

Effective Advocacy for Your Child – Organize around local issues and address them to benefit the needs of children and your community. (Course designed for emerging local leaders but all are welcome to attend.)

Writing and Proposing PTA Resolutions – This course combines "stories from the field" with advice from members on researching and drafting resolutions and a checklist for writing and proposing resolutions.

Planning Your PTA Year – Disorganized volunteer projects lower enthusiasm and make people wonder why they tried to get involved in the first place. This course sets you up for a successful year, assisting your planning and goal setting.

Conflict Management

Conflict is often defined as situations in which there are opposing viewpoints or direct competition among participants. Conflict is a fact of life; it is unavoidable. PTA/PTSA's often experience conflict because the diverse membership brings personality differences, divergent viewpoints and varied backgrounds to the association.

Keep in mind, not all conflict is bad. There can be no change without conflict. Conflict is a stimulus that produces creativity. Good conflict can eventually produce a decision. The difference between good conflict and destructive conflict is in the management of that conflict.

Conflict Resolution

Effective conflict resolution is the result of good management techniques used by a perceptive leader who understands the people and the group climate in which he/she works. A good leader will recognize that they have certain responsibilities in managing conflict. These include:

- Listening
- Restating what they think they have heard
- Expressing emotions honestly
- Avoiding personal conflicts
- Developing reconciliation skills

When the conflict is over, it is time to resume regular activities and the group must come back together as a team. Throughout the conflict situation, a good leader will:

- Preserve the dignity and self-respect of all involved – keep the group focused on the issues, not personalities
- Listen with neutrality and try to see the situation from every perspective
- Accept the fact that other's behavioral styles cannot be changed
- Allow individuals to express their independent point of view – once all views have been shared, the leader must help the group come to consensus on a decision
- Relax – by maintaining an even voice speed, volume and tone, an open body posture and gentle gestures, the leader can set a positive climate in which reasonable decisions can be made

(See: E-learning Courses)

Problem Solving

Conflict in PTA/PTSA's usually revolves around three areas: individual conflicts, problems relating to association activities and outside groups in opposition to PTA policies/positions. Some common PTA/PTSA unit problems often concern:

- PTA versus other parent organizations
- PTA involvement in issues
- Improper accounting of funds
- Nominating and election procedures
- Personality clashes

The above concerns, as well as most other PTA/PTSA unit conflicts, can often be avoided if the leadership will take the following steps:

1. Be knowledgeable about PTA – its purposes, programs, legislative policies and the organization

2. Be familiar with bylaws – have copies distributed to board members and available to any member who wishes to have a copy
3. Refer to the bylaws when selecting the nominating committee, conducting elections, auditing treasurer's book, etc. – bylaws are a protection and assure democratic procedure
4. Follow the non-partisan, non-commercial and non-sectarian policies
5. Be informed about issues
6. Do not violate the rights of members – allow ample time in meetings for discussion of issues
7. Encourage speaking and voting
8. Do not let personality clashes interfere with the work of the PTA – leaders must develop skills with all types of people and respect the opinions of others

Six Steps to Problem Solving

Many times we jump to solutions before we have correctly identified the problem. Addressing three simple questions can often help avoid this situation:

- Where are we now? (What's the situation?)
- Where do we want to be? (What's the target or goal?)
- How can we get there? (What are we planning to do about this?)

The six-step process is an effective method by which groups can answer these questions and work through problem situations:

1. Identify the problem. Mention actual people, places and things in clear statements. Each problem should describe two things – what the situation is now and the target, or ideal situation that is not being reached.
2. Brainstorm for solutions. Ask the group to think of as many alternatives as possible for resolving the problem. Quantity, not quality, counts here. No idea is discarded as being unworkable or too far out.
3. Select the most promising alternatives (usually three to five), by discussion and consensus.
4. Set priorities and design an action plan. Decide by consensus which solution should be first, second, etc. Base the priority ranking on facts, resources available to carry out the action, urgency of the problem addressed and attainability of the solution. The action plan should contain a clear description of action to be taken, specific dates for each action to occur and assignment of a group or person to carry out the action.
5. Carry out action plan. Do not delay. A problem calls for immediate action.

6. Evaluate actions. Establish criteria for gauging how well the plan is working. Continual review of progress is critical. A final report to the group should be in writing.

Handling Opposition at Meetings

The best way to handle opposition is to avoid inviting negative criticism from the outset. This can be accomplished by acknowledging potential opposition up front and openly recognizing that not everyone will share your views. You can acknowledge resistance when it occurs and work to turn it into support by using some of the following methods.

- Identify areas of mutual agreement with the audience. Build your argument out of these common agreements.
- Talk with likely opponents a few days before each event. Listen to their problems, count this as research, and be sure to address these points in your public forum.
- Establish ground rules. Let the audience know that you would like to address their questions following your remarks and that they should not make up their minds on the topic until they hear all the facts.
- Ask opponents to identify themselves. Take the point that you feel will gather the least opposition and ask if anyone opposes the issue; then ask for supporters to identify themselves. Studies show that fewer people will identify themselves as opposing an issue.
- Stress commonality of purpose. Point out that the difference may be in ideas about what to do to solve the problem.
- Switch subjects. If the opposition is building on one aspect of your talk, move quickly to a related topic that may have a broader support base.
- Show the benefits. Explain the particular benefits of your position to your specific audience.
- Appear calm and patient even if you are distressed. You want to come across as reasonable, safe and unbiased, not frustrated or angry. Remember that your opposition is not attacking you, they are revealing their own emotional response to the issue. Most opponents are sincere and trying to advance what they perceive as their own best interests. They do have the right to their own opinions, even when they counter yours.
- Be polite but forceful. Don't insult your opposition or turn them into personal enemies. At the same time, you want to seem determined and unwilling to yield.
- Remember, your opposition is not asking questions to learn answers. They have already decided to oppose you and are asking questions as part of

their strategy to defeat your issue. They want you to react emotionally to the question. They want to rattle and annoy the speaker so you won't come up with a good answer.

- Never debate the opposition just because they have asked you a question following a presentation or in a meeting. There is a formal time to do that. Remember that the opposition wants to make their views known and to make you look bad. You can say you appreciate their right to freedom of thought, but you do not share their beliefs. Instead of debating, find a support in your audience and direct your eye contact and body language to that person, instead of your opposition.

State Office

Hours

Michigan PTA office hours are 8:30 am to 5:00 pm, Monday through Friday.

Office Closures

Office closure dates are included on the annual calendar provided in the information packet mailed to unit officers in July (or after receipt of unit renewal information). This information is also available on the Michigan PTA website (www.michiganpta.org).

Communications

As soon as new officers are elected, but not later than June 1, it is imperative that the secretary of the local unit or council submit their names, home addresses, telephone numbers and email addresses to the state office. Contact information is typically submitted on the Unit Dues Renewal Form when the annual renewal dues are paid. If an officer/chair is added or changed at a later date or if any contact information changes, submit the changes to the Michigan PTA office as quickly as possible by phone, fax or e-mail (membership@michiganpta.org) to ensure that important PTA information is not missed.

When sending items by mail, Michigan PTA primarily sends information to the local unit or council president who is responsible for distributing the materials to the appropriate persons on the local unit or council board.

Based on feedback from our members, to make the best use of available resources, and to exist in a more environmentally friendly manner, Michigan PTA communications continue to become more e-driven. It is extremely important that officers and chairs provide the state office with an accurate and current e-mail address that they are able to receive e-communications at. Information sent via e-mail is sent to the president and other appropriate officers and/or chairs.

Program information, handouts, Meeting Modules, etc. will be made available for download on the Michigan PTA website (www.michiganpta.org).

Credit Card Payments

Unit and membership dues cannot be paid for with credit cards, however other purchases such as event registrations and appreciation awards may.

Refunds

Michigan PTA is unable to provide refunds once paperwork has been processed; this includes event registrations and membership remittance.

How to Obtain Assistance

Michigan PTA utilizes both office staff and volunteers to maximize the support it is able to provide to units and councils. If you are ever uncertain of whom to ask for help, contact the state office using the contact information on the front page of this handbook. Office staff will be happy to answer your questions or direct you to the appropriate person to best assist you.

Keep in mind that your Board of Directors – Officers, Vice Presidents, Region Directors, Chairs, Field Service Representatives – are all volunteers like you. You may need to leave a message and they will respond as quickly as possible.

To assist you in reaching the person best able to assist you, a directory was provided in the information packet mailed to unit officers in July (or after receipt of unit renewal information). This information is also available on the Michigan PTA website (www.michiganpta.org).

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Appendix

All forms in this appendix are available on the Michigan PTA website at www.michiganpta.org

Award Forms

Award forms are available on the Awards page of the Michigan PTA website at www.michiganpta.org or by requesting them from the Michigan PTA office by phone or email - membership@michiganpta.org.

Volunteer Recognition

Appriciation Awards Order Form

Membership Forms and Information

Membership Card Verification Form
Membership Card Return Form
Membership Rosters
 Membership
 Business Member Roster

Treasurer's Forms and Information

PTA/PTSA Event Tally Sheet
Reimbursement Request Form
Sample Annual Report
Audit Report Form
Sample Budget
Sample Monthly Treasurer's Report
Treasurer's Monthly Remittance Form

Scholarship Forms

The Fran Anderson Michigan PTA Scholarship Form and Instructions are available on the Michigan PTA website at www.michiganpta.org or by requesting them from the Michigan PTA office by phone or email - membership@michiganpta.org.

Appreciation Awards Order Form



Appreciation Awards are available for you to purchase to honor the hard work and dedication of PTA/PTSA volunteers. They are perfect for presentation at Founder's Day Celebrations or other awards nights in your community. All awards come with a personalized certificate signed by the state president and a pin.

Distinguished Service Award

A Distinguished Service Award (DSA) may be given to persons who have shown tireless dedication to the cause and extraordinary service on behalf of children and youth.

Michigan Honorary Life Membership

The Michigan Honorary Life Membership (MHL) is for persons who have made worthy contributions to the welfare of children and youth. It is an honorary award only and does not carry active voting privileges.

Council Member of the Year

The Council Member of the Year Award (CMY) is to honor outstanding council level leadership, a commitment to children's advocacy and a genuine passion for PTA.

For Office Use Only:

Received Date: _____ Amount: _____

Credit Card Check #: _____

By: _____

Unit Dues: _____ Budget: _____

Audit: _____ Bylaws: _____

Date Sent: _____ By: _____

Contact Information:

Name of Unit or Council

Your Name

Street Address

City

State

Zip Code

Telephone

E-mail Address

AWARD TYPE	QUANTITY	PRICE EACH	TOTAL
DSA		\$22.50	
CMY		\$40.00	
MHL		\$50.00	
Shipping/Handling: Up to \$30 = \$8.00; \$31-\$60 = \$9.00; \$61 - \$90 = \$10.00; \$91-\$120 = \$12.00; \$121 and Up = \$14.00		Subtotal	
		Shipping & Handling	
		Total	

Payment Information:

Check MasterCard Visa American Express Discover

Card Number

Expiration Date

Card Holder Name

CVV Code
(3 or 4 digit code on back of card)

Credit Card Billing Address

Credit Card Billing City

State

Zip

Signature

Date

- Units must be in good standing to purchase Appreciation Awards.
- Order form must be completely filled out and submitted with payment.
- Allow 4-6 weeks for delivery.
- **BE SURE TO COMPLETE OTHER SIDE OF FORM!**

FORM CONTINUED ON BACK →

Award Information

PLEASE CHECK ONE:

- Distinguished Service Award
- Council Member of the Year
- Michigan Honorary Life Membership

Honoree Information:

Name of Honoree

Address

City State Zip Code

Telephone Number

E-mail Address

Name of Unit or Council Presenting Award

Date of Presentation (MM/DD/YY)

Award Information

PLEASE CHECK ONE:

- Distinguished Service Award
- Council Member of the Year
- Michigan Honorary Life Membership

Honoree Information:

Name of Honoree

Address

City State Zip Code

Telephone Number

E-mail Address

Name of Unit or Council Presenting Award

Date of Presentation (MM/DD/YY)

Award Information

PLEASE CHECK ONE:

- Distinguished Service Award
- Council Member of the Year
- Michigan Honorary Life Membership

Honoree Information:

Name of Honoree

Address

City State Zip Code

Telephone Number

E-mail Address

Name of Unit or Council Presenting Award

Date of Presentation (MM/DD/YY)

Award Information

PLEASE CHECK ONE:

- Distinguished Service Award
- Council Member of the Year
- Michigan Honorary Life Membership

Honoree Information:

Name of Honoree

Address

City State Zip Code

Telephone Number

E-mail Address

Name of Unit or Council Presenting Award

Date of Presentation (MM/DD/YY)

Return completed form and payment to:

Michigan PTA
1390 Eisenhower Place
Ann Arbor, MI 48108

Questions? membership@michiganpta.org or 734-975-9500

- Complete one section for each award purchased.
- Be sure to complete other side of form!

Business Member Roster



Copy form as needed. Return completed roster with monthly membership remittance form. A computer printout that contains all of the requested information may be submitted instead of this form. Questions? Membership@michiganpta.org or 734-975-9500.

everychild.one voice.®

Unit Name: _____ **Michigan ID#** _____ **Region:** _____

Council: _____ **Month:** _____ **# Pages:** _____

Business Name	Contact Name	
Street Address	City	Zip Code
Telephone	Email Address	

Business Name	Contact Name	
Street Address	City	Zip Code
Telephone	Email Address	

Business Name	Contact Name	
Street Address	City	Zip Code
Telephone	Email Address	

Business Name	Contact Name	
Street Address	City	Zip Code
Telephone	Email Address	

Business Name	Contact Name	
Street Address	City	Zip Code
Telephone	Email Address	

Membership Roster



Copy form as needed. Return completed roster with monthly membership remittance form. A computer printout that contains all of the requested information may be submitted instead of this form. Questions? Membership@michiganpta.org or 734-975-9500.

everychild.onevoice.[®]

Unit Name: _____ **Michigan ID#** _____ **Region:** _____

Council: _____ **Month:** _____ **# Pages:** _____

_____	Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	E-mail Address	

_____	Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	E-mail Address	

_____	Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	E-mail Address	

_____	Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	E-mail Address	

_____	Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	E-mail Address	

MEMBERSHIP ROSTER CONTINUED

Unit Name: _____ Month: _____

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Name _____		Type of Member (Check one): <input type="checkbox"/> Individual <input type="checkbox"/> Staff <input type="checkbox"/> Student (PTSA only)	
Street Address _____	City _____	Zip Code _____	
Telephone _____	E-mail Address _____		

Membership Card Verification



Unit Name: _____

Michigan ID# (6-digit): _____

Number of membership cards received: _____

Date received: _____

President's Signature: _____

- This form is to verify that you received your membership cards.
- **Please count your cards when you receive them, complete the above information and mail or fax this form back to us.**
- This form will be kept in your file as documentation to ensure that our records remain consistent with yours throughout the year and to alleviate problems with membership counts at the end of the year. If there is any discrepancy between our records and yours, this documentation will serve as the official record.

Return completed form to:

Michigan PTA
1390 Eisenhower Place
Ann Arbor, MI 48108
Phone: 734-975-9500
Fax: 734-677-2407

Additional card requests can be e-mailed to:
membership@michiganpta.org

Reimbursement Request



Name: _____ Date: _____

Event: _____

Expense Amount: _____

Make check payable to: _____

Description: _____

- **Please fill out tis form completely.**
- Receipts, invoices or contracts must be attached in order to receive reimbursement payment. Return form and documentation to Treasurer.

<i>For Treasurer</i>	
Approved by: _____	Date: _____
Check #: _____	Amount: _____

Reimbursement Request



Name: _____ Date: _____

Event: _____

Expense Amount: _____

Make check payable to: _____

Description: _____

- **Please fill out tis form completely.**
- Receipts, invoices or contracts must be attached in order to receive reimbursement payment. Return form and documentation to Treasurer.

<i>For Treasurer</i>	
Approved by: _____	Date: _____
Check #: _____	Amount: _____

Sample Annual Report



Fiscal Year: _____ Date Prepared: _____

Local PTA Name: _____

City: _____

IRS Number: _____

District and Council: _____

ACTUAL RECEIPTS

Membership Dues (850 members at \$3.00—local portion only)	\$ 2,550
Fundraising (total gross income)	3,300
(or any means used for making money)	
Sponsorships	1,000
Balance Brought Forward from Previous Year	550
TOTAL RECEIPTS	\$7,400

ACTUAL EXPENDITURES

Leadership Development	\$1,200
Membership Promotion	530
Programs	850
Reflections	420
District/Council Conferences	300
State PTA and National PTA Conventions	500
Newsletter and Publicity	185
Bulletins/Our Children	200
Officers' Reimbursement (telephone, tolls, stamps, etc.)	180
Chair's Reimbursement (telephone, tolls, stamps, etc.)	150
Past President's Pin	40
Council Dues	50
Scholarship	200
Bonding/Liability Insurance	300
Supplies	150
Mailing Permit	60
Postage	375
TOTAL EXPENDITURES	\$5,690
Amount Remaining for Next Year	\$1,710

RECEIPTS NOT BELONGING TO LOCAL PTA

State and National PTA Dues (850 members at \$3.00)	\$2,550
Founders Day Gift	50
TOTAL	\$2,600

DISBURSEMENT OF MONIES NOT BELONGING TO LOCAL PTA

Dues sent to state PTA office	\$2,550
Founders Day Gift sent	50
TOTAL	\$2,600

Audit Report Form



PTA/PTSA Name: _____ Date: _____ Michigan PTA ID #: _____

Council: _____

School District: _____

(A) Balance as of _____ / _____ / _____ (last audit date)	\$ _____
(B) Receipts from _____ / _____ / _____ to _____ / _____ / _____ (date of last audit) (date of this audit)	\$ _____
(C) Total cash as of _____ / _____ / _____	\$ _____
(D) Disbursements from _____ / _____ / _____ to _____ / _____ / _____ (date of last audit) (date of this audit)	\$ _____
(E) Balance on hand as of _____ / _____ / _____	\$ _____
(A) + (B) = (C) (C) - (D) = (E)	
(F) Latest Bank Statement Balance:	\$ _____
(G) Outstanding Checks (list check #'s)	\$ _____
(H) Total Checks Outstanding	\$ _____
(I) Current Balance in Checking Account	\$ _____

Audit Report

We have examined the books of the treasurer of the _____
PTA/PTSA and find them to be:

- Correct
- Incomplete
- Substantially correct with the following adjustments: _____

- Incorrect

Date of audit completed: _____ / _____ / _____

Auditor's Signatures: _____

A copy of this audit should be sent to the Michigan PTA office upon completion:

Michigan PTA
1390 Eisenhower Place
Ann Arbor, MI 48108

Sample Budget



PTA/PTSA Name: _____ Fiscal Year: _____

Anticipated Revenue Based on 800 Members

RECEIPTS

Membership Dues (800 Members at \$3.00—local portion only)	\$2,400
Fundraising (or any means used for making money)	
Fall Festival	2,600
Local Corporate Sponsors	950
Balance Brought Forward from Previous Year.....	550
TOTAL RECEIPTS.....	\$6,500

EXPENDITURES

Leadership Development	\$1,500
Membership Promotion	700
Programs	1,000
Reflections	500
District/Council Conferences	300
State PTA and National PTA Conventions.....	500
Newsletter and Publicity	200
Bulletins/Our Children	200
Officers' Reimbursement (telephone, tolls, stamps, etc.)	200
Chair's Reimbursement (telephone, tolls, stamps, etc)	150
Past President's Pin	40
Council Dues	50
Scholarship	200
Bonding/Liability Insurance	300
Supplies	200
Mailing Permit	60
Postage	400
TOTAL EXPENDITURES.....	\$6,500

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

TOTAL..... \$6,500

Adopted by Association: _____

Sample Monthly Treasurer's Report



PTA/PTSA Name: _____

BALANCE ON HAND: 1/31/20XX\$2,750.01

	Actual Monthly	Actual YTD	Budget	Variance
INCOME				
1. Local Membership Dues (@ \$6*)	300.00	4,800.00	5,100.00	(300.00)
2. Investment (CD @ Bank on \$2,500).....	8.33	83.33	100.00	(16.67)
3. Donations from PTA Parents	1,000.00	1,000.00	—	1,000.00
4. Fundraising Projects				
Carnival	50.00	1,700.00	1,500.00	200.00
Book Sale	100.00	456.14	600.00	(143.86)
Founders Day	200.00	300.00	300.00	—
5. Corporate Sponsorship	0.00	1,000.00	1,000.00	—
TOTAL INCOME	\$1,658.33	\$9,339.47	\$8,600.00	\$739.47

EXPENSES				
1. Administration				
Supplies	25.00	155.00	200.00	45.00
Past President's Pin	25.00	25.00	50.00	25.00
Printing.....	0.00	100.00	100.00	—
Mailing Permit/Postage	15.00	700.00	750.00	50.00
Liability Insurance	25.00	125.00	300.00	175.00
Bonding Insurance	25.00	75.00	150.00	75.00
2. Leadership Education				
District/Council Conferences	10.00	170.00	200.00	30.00
State PTA Convention/National PTA Convention	0.00	445.00	500.00	55.00
Publications/Brochures/Our Children	40.00	310.00	400.00	90.00
3. Committees				
Membership	20.00	205.00	300.00	95.00
Programs	20.00	276.18	300.00	23.82
4. Volunteer Recognition				
Awards (3)	0.00	0.00	50.00	50.00
Special Appreciation Awards	0.00	0.00	50.00	50.00
5. Projects				
Carnival	0.00	251.63	300.00	48.37
Book Sale	0.00	125.00	200.00	75.00
Reflections	0.00	185.00	245.00	60.00
Parent Involvement	0.00	356.00	300.00	(56.00)
Student Enrichment Grants	0.00	275.00	300.00	25.00
Self-Esteem Program.....	0.00	179.00	190.00	11.00
Reading Scholarships	0.00	185.00	200.00	15.00
TOTAL EXPENSES.....	\$205.00	\$4,142.81	\$5,085.00	\$942.19

BALANCE ON HAND: 2/18/20\$4,203.34

(State and national portions of dues collected and remitted to state: \$4,000. Founders Day donations: \$300.)

*We have 800 members and our annual membership fee is \$11.00.

National	1.75 @ 800 =	1,400.00
State	3.25 @ 800 =	2,600.00
Local	6.00 @ 800 =	4,800.00
Totals	\$11.00	\$8,800.00

Submitted by _____, Treasurer

Treasurer's Monthly Remittance Form



Copy form as needed. Don't forget to email your membership roster. Questions? membership@michiganpta.org or 734-975-9500.

Unit Name: _____ Michigan ID# _____ Region: _____

Council: _____ Month: _____ Year: _____

_____	_____	_____
School Address	City	Zip Code

Treasurer's Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	Email Address	

President's Name		
_____	_____	_____
Street Address	City	Zip Code
_____	_____	
Telephone	Email Address	

NUMBER OF INDIVIDUAL/STAFF/STUDENT MEMBERS	_____	X \$5.50	= \$	_____
NUMBER OF BUSINESS MEMBERS.....	_____	X \$33.00	= \$	_____
FOUNDER'S DAY GIFT			+ \$	_____
TOTAL REMITTANCE.....			\$	_____
Membership Roster Submitted By:	<input type="checkbox"/> Email (Excel file preferred) <input type="checkbox"/> Attached			

For Office Use Only:
Received Date: _____ Amount: _____
<input type="checkbox"/> Check #: _____
Processed By: _____
Notes: _____

Return completed form to:

Michigan PTA
1390 Eisenhower Place
Ann Arbor, MI 48108