

Proper Use of PTA Funds

Proper use of money raised by the PTA is always a major issue. The following list was reviewed and approved by the National PTA and the National PTA's attorneys for use in Maryland.

PTA FUNDS SHOULD BE SPENT FOR: (In alphabetical order; not prioritized)

AWARDS - Purchase and presentation of certificates, frames, trophies, plaques, etc., for outstanding service by students, teachers, parents, volunteers, administrators, and members of the community; especially awarding of National PTA Life Achievement Award and Free State PTA Life Achievement Award.

COMMUNICATIONS/PUBLICITY - Flyers, announcement boards, letters, etc., about PTA and School individuals, activities, awards, etc.

CLASSROOM/SCHOOL ENRICHMENT PROGRAMS - special equipment or special field trips, special cultural arts presentations for activities beyond curricular demands. **(See Grant/Hold Harmless section for more info)**

PTAS MUST ENSURE THAT THE EQUIPMENT OR PROGRAM CAN BE PROVEN TO RELATE TO THE CURRICULUM.

PTAs may fund new and/or experimental programs during the first year, while evaluating the success of the program. Responsibility for continual funding of successful programs should then be transferred to the local Board of Education.

COMMITTEE EXPENSES - expenses needed for standing, special and Ad Hoc committees to perform their duties.

CULTURAL ARTS - Sponsorship of Cultural Arts programs, in particular, the National PTA Reflections program.

FAMILY ENGAGEMENT- fun nights, reading nights, movie nights, magic shows, etc. that are held to bring about family involvement and participation.

FIELD TRIPS - PTAs may fund or subsidize extracurricular field trips for students. **HOWEVER**, PTAs should be aware of two areas of responsibility that they bear:

- **The IRS requires that the PTA be able to demonstrate how the field trip is directly related to curriculum.**
- **The PTA may be liable for any injury or damages that occur during the field trip. THE PTA MUST CHECK WITH AIM INSURANCE BEFORE ANY FIELD TRIPS ARE CONSIDERED.**

FUNDRAISER COSTS- The up-front costs of conducting an acceptable fundraiser.

GUEST SPEAKERS - Funding/fees for guest speakers at PTA meetings.

HOSPITALITY - Refreshments provided for meetings, conferences, public hearings, PTA social activities, etc., including purchase/rental of coffee pots, soft drink coolers, paper ware, etc.

LEADERSHIP TRAINING - PTA Workshops, Conferences and Conventions on the county, State and National levels. (Registration, transportation, meals, parking fees, etc.)

LEGISLATIVE ACTIVITY - Local, State, and National PTA-related legislative activity. Attendance at meetings, hearings and conferences dealing with education budgets, legislation relating to the health and/or welfare of children and youth, legislation related to changes in the federal, state, or local education system, etc. (fees, transportation costs, parking fees, and sustenance) development, production, reproduction, distribution, and mailing costs of flyers, letters and other announcements. You must keep records of all legislative activities. They are needed when filing the 990-EZ.

MEMBERSHIP SUPPLIES - envelopes, stamps, stamp pads, flyers, posters, etc.

MEMORIALS - planting of trees, shrubs, or perennial flower beds, or memorial donations to the Maryland and National PTA scholarship funds in memoriam of students, teachers, administrators, and PTA leaders who pass away. Check with your school system.

ORGANIZATIONAL EXPENSES- Accounting software, bank fees, membership website, etc.

PARENT WORKSHOPS/SEMINARS - funding of workshops and seminars for parents with regard to education, health, substance abuse, CPR, parenting and other community issues.

POSTAGE & STATIONERY - letterhead, envelopes, stamps, mailing boxes, etc.

PROMOTIONAL ITEMS - items given away that promote the school and/or PTA. Pennants, bumper stickers, pencils, pens, banners, key chains etc.

PTA DUES - National, State and Council dues.

PTA NEWSLETTERS - development, production, reproduction, distribution, mailing costs and website costs.

PTA PUBLICATIONS - all officers and the Principal should receive subscriptions to "Our Children", the "Free State PTA E-Newsletter" and the PTA Council newsletter.

PTA/SCHOOL RELATED CELEBRATIONS - Back to School Night, American Education Week, Founder's Day, Teacher Appreciation Week, etc. (Decorations, refreshments, banners, etc.).

REPRODUCTION COSTS - for PTA-related newsletters, flyers, programs, announcements, etc.

SCHOLARSHIPS - monetary scholarships for graduating students who have ties to the respective school.

Per IRS regulations, the PTA bears the responsibility of ensuring that the funds presented to the respective graduates are, in fact, used to further education and/or training.

SPECIAL EVENTS – Dances, Movie Nights, Ice Cream Socials, Teacher Appreciation.

VOLUNTEER APPRECIATION - celebrations, refreshments, certificates, plaques, etc. to reward ALL your hard-working volunteers.

Cautionary Use of PTA funds

THE PTA IS NOT A FILLER FOR THE SCHOOL BUDGET. ALL THE ITEMS BELOW SHOULD BE SUPPLIED BY THE SCHOOL DISTRICTS.

BASIC SCHOOL SUPPLIES – textbooks, workbooks, library books, pencils, crayons, poster board, art supplies, chalk, tape, glue, notebooks, etc.

CAPITAL IMPROVEMENTS - purchase/repairs of windows, doors, rugs, draperies, standard lighting, cooking appliances, stage equipment, gym equipment, furniture, shelving, etc.

CONTRIBUTIONS TO OTHER ASSOCIATIONS - PTAs may not make monetary contributions to non charitable organizations, no matter how worthy the cause.

FUNDING OF SCHOOL PERSONNEL - providing wages and/or benefits for additional teachers, instructional assistants, administrators, staff, therapists, nurses, counselors, custodians, etc. PTAs may reimburse the local school district for the cost of custodial services whenever the PTA is conducting an activity in a school building on weekends or holidays.

JANITORIAL SUPPLIES - brooms, mops, pails, detergent, soap, paper towels, toilet paper, floor wax, buffers, etc.

PLAYGROUND EQUIPMENT - swings, slides, climbing bars, see-saws, protective surfaces, fences, sandboxes, etc. (PTAs should be aware that if they purchase and/or pay for the installation of any playground equipment, they may be liable for ANY injury sustained by ANYONE using the equipment at ANY time; and such liability would **NOT** generally be covered by the PTA's liability insurance. **(MUST See AIM Insurance Guide)**

PRESENTATION EQUIPMENT - film projectors, overhead projectors, slide projectors, video camera, video projectors, televisions, radios, record/tape/CD players, etc.; and/or the maintenance of the equipment.

PRINCIPAL'S DISCRETIONARY FUND - block grants that are given to principals to use for educational expenses.

SCHOOL OFFICE EQUIPMENT - copiers, copy paper, fax machines, shredders, telephones, public address systems, desks, chairs, equipment maintenance contracts and/or repair of any such equipment.

TEACHER DEVELOPMENT - continuing education/college fees for teachers, instructional assistants, therapists, nurses, and/or administrators.

TECHNOLOGY - computers, monitors, printers, scanners, modems, and the associated infrastructure.

IF THE SCHOOL BUDGET IS NOT BEING MET, THIS IS WHEN THE PTA NEEDS TO USE ITS POWER OF ADVOCACY. A PTA PROVIDES A GREATER SERVICE BY SECURING PUBLIC SUPPORT AND FUNDS FOR EDUCATION NEEDS THAN BY PROVIDING THE ITEMS ON THEIR OWN OR MAKING GIFTS TO THEIR SCHOOL.