

Gifts to Schools

PTA programs promoting parent education, home and school cooperation, children's well-being, community betterment, and funding for education must have first call on PTA funds. However, when a PTA is asked to purchase or provide materials for the local school, it is necessary to follow certain guidelines so that the gift will be acceptable to both the PTA membership and the school district.

Examples:

- Funding for field trips
- Enrichment programs
- Teacher aides
- Special instructors
- Books
- Classroom supplies
- Major equipment purchases

All require prior approval from the PTA membership, school principal, and school district.

Since PTA membership is new each year, funds cannot be committed from one year to the next. A gift to the school should benefit the largest number of students possible.

School district policies:

- Accept liability and regulations on accepting gifts.
Maintenance and Upkeep

Gifts:

- Donation
- Accepted at a School Board and recorded in the minutes
- Accompanied by a fiduciary agreement

Classroom field trips:

- Funds paid directly to the school district
- Accompanied by a fiduciary agreement for the purpose of the fund
PTA insurance also does not cover bus transportation.

Teacher aide or Special instructor:

- Funds paid directly to the school district
- The subject matter for the enrichment program must be approved by the school district and the use of school facilities must be approved by the principal and the school district.

Purchases:

- Computers, copy machines, and/or audiovisual equipment, as well as books and classroom and playground equipment

PTA funds should not be used:

- To purchase personal gifts, equipment for staff lounges and lunchrooms
For furnishings for principals' offices.

Personal gifts include gifts for baby showers, Secretary's Day, bereavements, weddings, or birthdays. If the membership determines that such items are necessary, the individual members can make personal donations to purchase the designated items. These donations should not be commingled with PTA funds.

PTA and Education Foundations

PTA may collaborate with an educational foundation on a specific program or project but must ensure that the education foundation's goals and objectives are consistent with those of PTA and that its fiscal affairs are being managed according to sound business practices.

When a foundation plans a project:

PTA can contribute funds.

Must have this item in their budget and approved by its membership.

- Contribution is made to the foundation, the PTA also should send a letter saying these funds are to be used at the contributing school.

If the foundation is going to raise funds only for the project and pass them on to the school district, then the PTA should contribute directly to the school district. The item should be in the PTA's budget, approved by its membership, and when presented to the school district, PTA should send a letter saying the funds are to be used at the contributing school.

5.8.5 Academic Enrichment Programs

A PTA-sponsored Academic Enrichment Program designed as an extension of the school curriculum offers students an opportunity to expand their knowledge and academic experience.

Prior to implementation:

Insurance and Loss Prevention Guide must be consulted to ensure compliance with sanctioned activities.

A special enrichment program study committee should be appointed by the PTA president to determine if a need for a specific academic program exists and to assess its potential value. The goal should be to benefit the largest number of children.

5.8.7 Handling Requests for Relief Assistance

PTAs are prohibited from making personal gifts to a specified family or individual. A PTA may not collect and disburse funds for the benefit of specified families or individuals. A PTA's EIN may not be used for the establishment or maintenance of any financial account designated for the benefit of specified families or individuals.

The IRS may impose penalties if these rules are not observed. Unit, council and district PTAs may participate in community relief efforts by making a monetary donation to a relief organization recognized by the IRS as a 501(c)(3) organization.

PTAs may participate in disaster relief efforts by

- Encouraging members to make personal donations to a relief organization of individual choice;
- Encouraging members to volunteer to assist at a location providing services to disaster victims;
- Providing information on local blood drive locations;
- Providing information about other relief efforts in the community;

PTAs may participate in personal tragedy relief efforts by

- Working to locate another agency or organization that may handle donated funds to benefit the affected family or individual;
- Offering to meet with other community leaders to arrange with a local bank for the establishment of a special account to handle donated funds (Cannot use PTA EIN).

Staff Appreciation: PTA resources may be used for hospitality for staff appreciation as long as it does not represent a significant amount. "Not of a significant amount" is defined by the IRS as an amount that does not exceed 5 percent (5%) of the nonprofit organization's annual budget (see Staff Appreciation 5.8.2).

Acceptable expenditures:

- Staff lunch as long as the expenses follow the above guidelines and the expenses are approved by the membership.
- PTA monies cannot be used to purchase personal gifts for any staff or PTA member.
- Five percent (5%) is the recommended limit to be used as a guideline for PTAs for expenses, which would include all areas of hospitality, not just staff appreciation.

Units Purchasing Computers for Schools

Purchase of computers and/or other technological equipment:

- All purchases should be made in consultation with the school district. In making equipment (or software) purchases, PTAs should determine how the equipment will be used to enhance the instructional program and make sure that:
 - There is a comprehensive school district plan or how equipment will be used in conjunction with school curriculum;
 - The equipment to be purchased falls within the school district's overall plan;
 - The staff is trained to use the equipment and that there is an ongoing in-service training program to keep teachers current with technology opportunities; and
 - Adequate school district funds will be allocated for appropriate software purchases.

When a gift to the school is presented and accepted by the school board, it becomes the property of that district and can be moved or used in any school within the district. In order to fulfill PTA's parent education responsibility, PTAs are encouraged to secure a commitment from the school principal and the school board that the computers donated may also be used by PTA for parent education programs, website development and PTA newsletters, etc., when not being used in conjunction with the regular school curriculum.

EMERGENCY RESERVE

Contingency savings account:

- Efficient management of funds;
- Reserve to carry on programs during the summer and fall until dues are collected; and
- Monies to finance long-term or unexpected but approved projects or programs.

As a guide, the savings account reserve should not exceed one-half of a PTA's budget for an average year.

Financing Programs or Purchases

Educational programs:

hiring staff by gifting monies to school districts, supporting classroom field trips or supporting an academic enrichment program. Staffing, tutoring and enrichment programs must be based on the needs of the school community. The program should have positive benefits for all participants.