

PTA GLOSSARY

3-to-1 Rule: PTA recommendation that there should be at least three non-fundraising programs aimed at helping parents or children or advocating for school improvements for every one fundraiser.

Advocacy: The act of mobilizing individuals to work with other parents in their unit, community, district, state and national PTA to spark changes in programs and policies that benefit children.

Amend: To change the wording of a motion by inserting, adding, striking out, and inserting, or by substitution.

Annual Report: (aka Historian or Unit Report) Every PTA is required to prepare an Annual Report, containing volunteer hours and brief descriptions about successful PTA program activities from July 1 and projected through June 30.

Annual Financial Report: The Treasurer will report gross receipts and disbursements for the fiscal year. The report is distributed to the executive board and to the membership. Copies of these reports must also be forwarded to the council and district PTAs, as required in the bylaws.

Approval of Minutes: The secretary addresses the chairman and reads the minutes. Or with the approval of the group, the minutes may be posted, distributed in advance or assigned to a committee of three or more for approval or correction, especially for the last association meeting.

Association: The voting body for all action taken, including adopting bylaws, adopting the program and budget for the year, electing the nominating committee, electing officers and approving all moneys spent by the organization.

Auditor's Report: A written Auditor's Report must be presented semiannually to the executive board and association after the books and financial records of the association have been audited. The association must adopt both the mid and end-of-year audits. An Audit Checklist is required for each account. If all is in order, the auditor or audit committee prepares a report, and the auditor or each member of the committee signs it.

Audit Schedule: All PTAs must conduct audits semiannually or upon resignation of the treasurer, financial secretary, any check signer, or at any time deemed necessary by the executive board. The months to conduct the audit, present a written report of the audit to the executive board and association for adoption are listed in each PTA's bylaws.

Budget: The budget is a financial representation of the activities and operations a PTA expects to conduct during a specified time period. The budget estimates income and expenses for the fiscal year and must be presented to the association for approval and recorded in the association minutes. The budget should coincide with the association's fiscal year.

Bylaws: Specific rules that govern the operation of business for every PTA and non-profit. All PTA bylaws have specified sections in common. Any change in bylaws requires a two-thirds vote of the association with thirty days' prior written notice to the membership once bylaws have been returned after being reviewed and approved by the CA State PTA parliamentarian. Bylaws should be reviewed every year and need to be revised and submitted for CA State PTA approval every three years.

Call to Order: (on time, quorum met) The president stands, raps the gavel once and calls the meeting to order. "The meeting will please come to order."

Carry-over Funds: Carry-over funds represent the amount set aside to begin operations at the beginning of the next PTA fiscal year, prior to the onset of fundraising activities.

Cash Verification Form: Used by two PTA members when counting monies to document and verify cash and checks received. Form and monies are then given to the financial secretary or treasurer.

Certificate of Insurance: Document issued by the insurance broker certifying that an insurance policy covering general liability is in force. A Certificate of Insurance is included in the Insurance and Loss Prevention Guide mailed to all PTAs in good standing and on-line at www.pta.bbt-knight.com.

Channels: (aka Up the Chain) The route of formal communications through the PTA. Typically from unit to council, council to district PTA, district PTA to California State PTA, CAPTA to National PTA.

Charitable Trust Number (CT#) – required for all PTAs by Dec 2012, listed in bylaws, used to file an RRF-1 every year .

Commingling of Funds: PTA is a nonprofit, private organization and as such can handle only those funds over which it has full control. PTA monies and other assets are the property of the PTA and shall be administered through its own accounts. PTAs **shall not** deposit funds from other groups or organizations in the PTA account; Deposit PTA funds in a personal account; or Deposit PTA funds in school or school district accounts.

Continuing Service Award (CSA): A Continuing Service Award may be given to an individual or organization in special recognition of continued service to children and youth. Typically the recipients are recognized at a Founders Day event. The recipient may or may not have received a previous Honorary Service Award. This award is available by a contribution in the name of the recipient. The award and pin is available from the CA State PTA, the order form is included in the “forms” section of the CA State PTA Toolkit. The term Continuing Service Award cannot be used if you are not registering the award by purchasing it through CAPTA.

Convention: The annual California PTA business meeting; where representatives from local units elect state officers, amend bylaws, adopt resolutions, and attend workshops. It is usually held at the end of April or the first part of May. The unit should budget enough money to cover the cost of registration, hotel room, transportation and food for the allowed number of delegates based on the unit’s membership

Council: A group of three or more local unit PTAs organized by the state PTA for the purposes of conference, leadership training and coordination of the efforts of local PTAs.

District: A geographic division of the state PTA established for convenience in administering PTA programs and projects.

Diversity: PTAs must be reflective of their communities to assure we speak for every child with one voice. A PTA membership should reflect the cultures of the surrounding neighborhoods. PTA values and appreciates diversity, which enriches and strengthens the structure of our society within our state and nation.

EIN: Employer Identification Number. The EIN is necessary for a unit’s tax return. A unit’s EIN is listed in the bylaws. A PTA receives their EIN upon organization of their PTA.

Executive Board: (aka Executive Committee): PTA executive board consists of the elected and appointed officers, the principal and the teacher representative plus the standing committee chairmen and others as written in the association’s bylaws. The executive board meets monthly to handle the transaction of necessary business and details between meetings of the association. The executive board is responsible for accepting and studying recommendations to be presented to the membership for approval. The bylaws and standing rules provide details about the executive board’s responsibilities and procedures.

Facilities Use Permit: A permit required by most school districts that, when approved, authorizes the PTA to use school site facilities.

Fiduciary Agreement: An agreement between a PTA and school/school district that defines a donation from a PTA to a school/school district and its intended use. When making gifts, a Fiduciary Agreement should be

completed by the PTA and signed by all involved so that all parties acknowledge and agree to gift restrictions. If a Fiduciary Agreement is not completed, gifts to the school that are accepted by the school district become the property of that district and can be moved or used at any school within the school district. A fiduciary agreement form is included in the “forms” section of the CA State PTA Toolkit and more information is available in the financial section of the Toolkit.

Fiduciary Responsibility: Every PTA board member has responsibility to: 1) protect the assets of the organization, 2) ensure compliance with all laws, 3) ensure the assets are used to meet the needs of the children and members served by the PTA, 4) ensure continuity of the association by preserving assets for the future and not encumbering future boards, 5) ensure that all members are given the opportunity to participate in decision making and to view financial reports and 6) ensure the association is carrying out the purposes of PTA.

Founders Day: Each year in February (17th), PTA honors the three founders as well as past and present PTA leaders. Through special programs and events, PTA also attempts to increase the awareness of its members and the community by highlighting achievements, activities, projects and goals. Founder’s Day can be celebrated at the local unit, council, district and state levels. Founders Day (aka Honorary) awards and pins are available from the CA State PTA, the order form is included in the “forms” section of the CA State PTA Toolkit.

Freewill Offering: Contributions commemorating the founders of PTA. Contributions are forwarded through channels to the California State PTA and set aside in a special fund for leadership services. The contributions are considered as “funds not belonging to the unit, council, or district” and are not included as income in the budget.

Fundraiser: PTAs should use the 3-to-1 rule: There should be at least three non-fundraising programs aimed at helping parents or children or advocating for school improvements, for every one fundraiser. Fundraising income is the gross income from fundraisers. The expenses for conducting each fundraiser should be listed under Expenses individually by fundraiser.

Golden Oak Service Award (GOSA): The most prestigious PTA award in California. This award may be given to an individual or organization that has made significant contributions to the welfare of children and youth in the school or community. This award is available by making a contribution in the name of the recipient. A Golden Oak Service pin is available at an additional cost. The Golden Oak Service award and pin are available from the CA State PTA, the order form is included in the “forms” section of the CA State PTA Toolkit. This term cannot be used if you are not registering the award by purchasing it through CAPTA.

Grants: Specific funds given to an organization to perform specific functions. CAPTA has grants for local units under categories of: 1) Parent Education, 2) Outreach Translation, 3) Cultural Arts, 4) Healthy Lifestyles and 5) Leadership Development (to go to convention). Check the www.capta.org site for specific CAPTA deadlines.

Gross Income: This includes the total amount of income for the year, excluding council, district, State and National PTA portions of the per capita dues and freewill offerings

Honorary Service Awards (HSA): An Honorary Service Award may be given to an individual or organization in special recognition of outstanding service to children and youth. This award is available by making a contribution in the name of the recipient. An HSA pin is available at an additional cost. The HSA and pin are available from the CA State PTA, the order form is included in the “forms” section of the CA State PTA Toolkit. The term Honorary Service Award cannot be used if you are not registering the award by purchasing it through CAPTA.

Honorary Service Awards Program: This program recognizes the service and dedication of both individuals and organizations. The HSA Program includes the Very Special Person, Award, the Honorary Service Award, the Continuing Service Award, the Golden Oak Service Award, and donations to the HSA Program. A person may receive more than one of any of these awards and in any order.

Inclusive: To provide maximum opportunities to achieve the broadest representation of, and participation by, all families and individuals. Inclusion is a commitment to involve the entire school community in planning, as well as enjoying, PTA programs and activities. Bringing in many different views is the key to building a robust and meaningful PTA presence in your community. Some communities your PTA can reach out to include cultural and ethnic groups, non-English speakers, single parents, working parents, stepparents, foster parents, grandparents, students, teachers, school staff, school administrators, peace officers, government agencies, and businesses.

Insurance: Participation in the California State PTA insurance program is required of all PTAs in California. Units are notified of the premium amounts in September. The premium must be forwarded through PTA channels to be received in California State PTA office by the specified due date, or a late fee of \$25 will be assessed by CAPTA.

Letter of Determination (LOD): A letter of determination is proof that a PTA is a constituent organization of the California State PTA, it is a packet consisting of:

- Letter dated 1943 from the Internal Revenue Service
- Letter from the California Franchise Tax Board
- Current cover letter from the California State PTA office indicating the specific unit is a constituent unit and is in good standing. The letter also includes the unit's EIN.

The letter of determination should be filed with the PTA's permanent financial records.

Loss Prevention Guide: Insurance guide that provides direct to help units select fundraising activities, sponsored programs, and events. It outlines the risks associated with planned activities. The guide is mailed to unit, council and district PTAs annually. Each PTA president is responsible to review the guide annually.

Majority Vote: One more than half of the votes cast.

Member: Any individual who subscribes to the Purposes and basic policies of the PTA becomes a member upon payment of dues to a PTA or PTSA unit. A person, by joining a local PTA, becomes a member of both the national and state PTAs.

Membership Dues: Membership dues may differ in amount in each PTA. A unit's dues are listed in the local unit bylaws and can only be changed by updating the unit bylaws and submitting them through channels for approval by the California State PTA parliamentarian and the association's approval. Membership dues include per capita dues. The remaining portion stays in the unit.

Membership List: Each PTA membership chairman is required to maintain a list of the PTA's current members, including dates of membership and contact information. A current list of members shall be kept on file with the president, secretary, and membership chair. The membership list should be available at association meetings from the secretary to determine who is eligible to vote and be provided to the nominating committee. The membership list of the association shall be for the exclusive use of the PTA associations and shall not be available for distribution or purchase by any other organization or commercial entity. Membership lists are kept for 3 years, while the envelopes of forms can be disposed of after 1 year.

Membership Card: Each member receives an official membership card from the unit PTA that they paid dues to. The membership card issued shows that the dues paid to the unit also include membership in the California State PTA and national PTA. The same PTA membership card is used by all PTAs. The cards are made available from your District or Council and may not be copied. The expiration date is October 31 of the following year.

Membership Year: The California State PTA membership year and fiscal year is July 1 to June 30.

Motion: A formal proposal made to bring a subject before an assembly for its consideration and action.

Parliamentary Procedure: The consistent set of rules governing deliberative assemblies and designed to maintain order, expedite business and fair and impartial treatment for all.

Payment Authorization/Request for Reimbursement Form: A written request for an expenditure or reimbursement.

Per Capita Dues: Portion of dues specified in the bylaws as payable to the Council, District PTA, California State PTA and National PTA. The amount of per capita that units keep ("monies belonging to the unit") should be distinguished from the amount that is forwarded through channels ("monies not belonging to the unit") in monthly treasurer's reports, budgets and annual financial reports. Reconciliation occurs between the number of members reported and the amount of per caps submitted.

Petty Cash: Units **may not** have petty cash on hand. Funds may be withdrawn as petty cash before a fundraiser or event and then returned to the bank account as "returned petty cash" at the conclusion of the fundraiser or event. All other expenditures must be by check and signed by two elected officers.

Presentation of Bills: Since the approval of the budget does not authorize the expenditure of funds, bills must be presented, and their payment voted upon at association meetings. Bills should be itemized as to amount, whom to pay, and what payment covers. Any association bills authorized and paid by the executive board must be ratified and recorded in the association minutes. Ratified bills should be itemized as to amount, who was paid, and what the payment covers.

Procedure Book: Materials necessary to the work of a particular office or committee that should be compiled for their own use during their term and passed on to their successors. Procedure books are not the personal property of individuals. A procedure book can be maintained electronically.

Pro tem: Refers to any person temporarily acting in place of the presiding or other officer.

PTA AND PTSA (NOT P.T.A. or P.T.S.A.): Parent Teacher Association and Parent Teacher Student Association are registered service marks of the National Parent Teacher Association or National PTA. **No periods separate the letters.** Only organizations chartered by PTA may use its name.

PTAEZ: Online accounting software program developed specifically for PTAs (cost associated). Go to www.PTAEZ.com to view a demo and sign up.

PTA Logo: PTA's can obtain official PTA logo's and reproducible graphics from the CA State PTA website. To customize the logo use an Arial font above "PTA".

Professional Governance Standards: Principles involved in governing responsibly and effectively that were developed to support PTA boards in their efforts to enhance their membership's and the community's understanding about the responsibilities of the PTA board.

Quorum: The minimum number of qualified voting members that must be present at a meeting to legally conduct business. There are different quorums for association and executive board meetings, both being specified in each PTA's bylaws.

Ratification: The approval by the membership at an association meeting of an action taken by the PTA executive board as specified in bylaws.

Ready, Set ... Remit!: Membership incentive award given by CAPTA to units who have submitted per capita dues for 30 or more members before Oct 30.

Red Ribbon Week: A week-long drug awareness program held on school campuses.

Reflections: An arts recognition and achievement program for students by the national PTA that begins at the local level and progresses through councils, districts, and state PTA to the National PTA. The Reflections

Program provides opportunities for students to express themselves creatively and to receive positive recognition for original works of art inspired by a pre-selected theme, while increasing community awareness on the importance of the arts in education.

Reimbursable Expenses: A PTA should reimburse executive board members for any approved out-of-pocket expenses. Appropriate out-of-pocket expenses include photocopies, office supplies, etc. Receipts must be submitted for all reimbursable expenses.

Release of Funds (aka Preauthorization): Authorization vote by the association to spend up to a certain amount of money for an agreed upon purpose.

Remittance Form: Finance form that accompanies the per capita dues, insurance premiums, freewill offerings and other payments submitted through channels.

RRF-1: This is the Annual Registration Renewal Report; every non-profit organization must file annually declaring the most current information of the group.

Resolution (convention): New business is brought before the convention by resolutions. When adopted by the California State PTA convention delegates, a resolution becomes an official PTA position that provides authority and direction for action by the California State PTA and its constituent associations.

Restricted Reserve: It is permissible for PTAs to have a savings account to hold undistributed funds for more than one year. An example of why a PTA might have a large sum of undistributed funds is a PTA is financing a long-term projects or programs, i.e., playground project.

Robert's Rules Of Order: A book of parliamentary procedure used as the basis for conducting meetings. The rules contained in the current edition shall govern the National PTA and its constituent organizations when they are not in conflict with the bylaws of California PTA, National PTA or articles of incorporation.

Roster: A listing of all current PTA officers' names and contact information.

Scholarships: The California PTA offers the following scholarships to PTA members: 1) Graduating High School Senior Scholarship (due to CAPTA) , 2) Continuing Education Scholarship for Credentialed Teachers and Counselors 3) Continuing Education Scholarships for PTA volunteers and 4) Continuing Education Scholarship for School Nurses. Check www.capta.org for applications, guidelines and due dates

Special Committee: Committee appointed as the need arises to perform a specific task, then is dissolved.

Spotlight Award Program: Award recognition program of CAPTA that recognizes the achievements of local units in specific categories. Categories are 1) Leadership Development, 2) Student Support and Achievement, 3) Environmental, 4) Family Involvement, 5) Membership and Outreach 7) Collaboration and Advocacy. There is one application that allows applicants to qualify for consideration in multiple categories. To be eligible for the PTA Unit Spotlight Award, a unit must qualify for the Ready, Set ... Remit! Award in the year in which it applies for the award, and its bylaws must be current.

Staff/Teacher Appreciation: PTA resources may be used for hospitality for staff/volunteer 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 of the nonprofit organization's annual budget. **PTA funds cannot be used to purchase personal gifts for staff or volunteers, such as gift cards.**

Standing Committee: Permanent committee created to perform a continuing function.

Standing Rules: The details of administration of an association. They are adopted by majority vote as needs arise by the body they govern. Standing rules outline the procedures of the organization that are not included in the bylaws and must not restate or conflict with the bylaws. Standing Rules are the details of monthly PTA work that may be changed from administration to administration or from meeting to meeting.

Tax Exemption: PTAs are exempt from taxes under Section 501(c)(3) of the Internal Revenue Code. To retain the tax-exempt status, PTAs must pay attention that fundraising does not become the primary focus. While PTAs are exempt from paying taxes, all PTAs are required by the IRS to annually file taxes (some version of a 990 and some version of a 199) by 5 and ½ months after the end of their fiscal year.

Toolkit: The California State PTA Toolkit provides guidance, instruction, and ideas for ensuring a successful term as a PTA officer or chairman. One copy of the publication is sent to each PTA president in California when published (every other summer). The Toolkit is designed to be shared and is posted on the California State PTA website, www.capta.org.

Treasurer's Report: Report that includes balances at the beginning and end of the period covered; amounts credited to the general fund and any special funds; and receipts and disbursements with separate sections for amounts belonging to the PTA and amounts NOT belonging to the PTA with a detailed written report posted and/or distributed. Copies of the report must be provided to the president and secretary and added to the treasurer's file. Treasurer's reports are not approved by the board or association, but rather are 'filed for audit.'

Unallocated Reserve: Unallocated reserve funds represent the amount remaining after making allocations for budgeted programs and activities and may be used to cover any unexpected or unplanned expenses in the current fiscal year with approval of the association.

Unit: A self-governing PTA unit, usually associated with a school, that plans programs and activities to meet the needs of children and youth. The local unit is required to observe the policies and procedures of the California State PTA and/or National PTA.

Unit In Good Standing: Defined as a local unit that: 1) Adheres to the Purposes and basic policies of the PTA; 2) Has a minimum of 15 members including three officers: president, secretary and treasurer; 3) Submits per capita dues, insurance premiums and member names and addresses by the California State PTA deadlines; and 4) Has bylaws approved according to the procedures of the California State PTA. California PTA will notify Units Not In Good Standing (NGS) in writing by April 30. NGS units risk having their charter withdrawn.

Very Special Person Award (VSP): The Very Special Person Award may be given to individuals or PTA constituent organizations to recognize having contributed to the school community in a special way. This award is available by making a contribution (however a certificate to present to the recipient is not included). A VSP pin is available at an additional cost, the order form is included in the "forms" section of the CA State PTA Toolkit.

Volunteer Hours: Collection of volunteer hours is important to maintain PTA federal tax exemption. An organization granted nonprofit charitable status must receive one-third of its support from the general public. Valuation of service hours expended in carrying out the purposes for which it was formed will also positively affect the public support and leverage of PTA. The Historian generally collects and tallies the volunteer hours (rounded up to nearest hour) and reports in the Annual Report.

Voting Member: To be qualified to vote, a member must have paid annual per capita dues and been a member of the association for at least 30 days