

Fundraising and Your PTA

PTA's mission is to make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

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Introduction and Mission Focus

"The real working capital of a PTA lies not in its treasury, but in its members: in their energy, their resourcefulness, and their determination to advance the well-being of children and youth. The primary emphasis in PTA should be focused upon the promotion of the Purposes, not fundraising." - National PTA Resource Book

PTA is primarily an educational and child advocacy organization. Your PTA exists to support children, strengthen families, and improve schools and communities. This vital work requires strong financial management to maintain the trust and resources necessary for effective advocacy.

Fundraising as a Tool, Not the Mission

PTA is an educational and advocacy organization, not a fundraising organization. While membership dues provide essential support for PTA operations, they rarely cover all costs associated with running effective programs that benefit children and school communities. When conducted thoughtfully and ethically, fundraising can strengthen communities by bringing families together around shared goals and creating opportunities for meaningful involvement.

Fundraising activities should always:

- Support PTA's mission and approved programs
- Build community connections and family engagement
- Maintain focus on children's educational success and well-being
- Demonstrate fiscal responsibility and transparency
- Comply with all legal and regulatory requirements

The 3-to-1 Rule: Foundation of PTA Fundraising

ESSENTIAL PRINCIPLE: For every fundraising activity, your PTA should conduct at least three non-fundraising activities focused on:

- Educating parents and families
- Supporting children's learning and development
- Advocating for school and community improvements
- Building family engagement

This ratio ensures that fundraising remains a means to an end, not the primary focus of your PTA. By maintaining this balance, PTAs demonstrate their commitment to their educational and advocacy mission while building stronger relationships within the school community. When families see that most PTA activities directly benefit children without asking for money, they are more likely to support fundraising efforts when they do occur.

Ethical Fundraising Principles

All fundraising activities should:

Demonstrate respect for families: Recognize diverse circumstances and provide multiple ways to contribute, including non-monetary participation through volunteering and advocacy.

Ensure accountability: Maintain transparent planning, implementation, and reporting processes that show how funds directly benefit children and families.

Create community goodwill: Strengthen family-school partnerships and build positive relationships that extend beyond financial transactions.

Serve as positive examples: Model the values of honesty, fairness, collaboration, and respect that we want children to learn and practice.

Purpose of This Handbook

This handbook provides Ohio PTAs with practical guidance for conducting fundraising activities that:

- Align with PTA's mission and values
- Comply with federal, state, and local regulations
- Maintain financial integrity and transparency
- Build community trust and engagement
- Support long-term organizational effectiveness

Important Resources: For detailed financial management procedures, legal compliance requirements, and regulatory guidance, refer to the Ohio PTA Legal and Financial Handbook. For questions about fundraising activities, contact your Ohio PTA Region Advisor or Ohio PTA at office@ohiopta.org.

Quick Start Guide for New PTAs

If your PTA is new to fundraising or starting your first major fundraiser, this condensed roadmap provides essential steps for success. Allow 6-8 weeks from initial planning to fundraiser launch.

Before You Start: Essential Questions

Review your purpose: What specific programs or needs will fundraising support? How much money do you actually need?

Check the 3-to-1 rule: Have you planned at least three non-fundraising activities in addition to this fundraising effort?

Verify compliance: Does your PTA have current insurance, tax-exempt status, and Ohio sales tax exemption?

Assess capacity: Do you have adequate volunteers and organizational support for the proposed activity?

Four-Phase Implementation Timeline

Phase 1: Foundation (4-6 weeks before launch)

Establish your purpose: Define exactly what funds will support and calculate the amount needed.

Form your committee: Identify committee chair, treasurer liaison, and 3-5 committed volunteers.

Verify compliance: Confirm current insurance coverage, tax-exempt status, and Ohio sales tax exemption certificate.

Research options: Compare at least three different fundraising approaches using the vendor evaluation criteria in Appendix B.

Get approvals: Present detailed proposal to board for recommendation, then to membership for vote.

Phase 2: Planning (2-4 weeks before launch)

Finalize vendor selection: Complete vendor evaluation process and sign contracts only after board authorization.

Plan communications: Prepare messaging for multiple channels (email, flyers, social media) that clearly explains purpose and participation methods.

Organize logistics: Secure storage space, plan delivery procedures, schedule volunteers, and establish money handling procedures.

Prepare materials: Order supplies, create promotional materials, and set up tracking systems for orders and payments.

Phase 3: Execution (during fundraiser)

Launch with clear communication: Explain purpose, timeline, and how families can participate (including non-monetary support).

Monitor progress daily: Track sales, deposit money promptly using dual control procedures, and provide regular updates to the community.

Support volunteers: Provide clear instructions, maintain adequate backup support, and show appreciation throughout the campaign.

Maintain momentum: Share progress updates, celebrate milestones, and keep focus on the mission-driven purpose.

Phase 4: Completion (within 1 week of end)

Complete financial reconciliation: Finalize all money collection, expense documentation, and profit calculation using deposit and banking procedures in the Legal and Financial Handbook.

Thank participants: Acknowledge volunteers, participants, vendors, and school administration through multiple communication channels.

Evaluate and document: Record what worked, what didn't, and specific recommendations for future efforts.

Report results: Present final financial results and community impact to membership with transparency.

Common Mistakes to Avoid

Unrealistic projections: Base estimates on 30-50% family participation, not 100%. Include all costs such as storage, transportation, volunteer recognition, and required permits.

Poor timing: Avoid conflicts with school events, holidays, testing periods, and other PTAs' fundraising activities.

Inadequate volunteer support: Recruit more help than you think you need and provide specific, manageable tasks rather than open-ended commitments.

Missing approvals: Obtain school permission, verify insurance coverage, and secure any required municipal permits before making commitments to vendors.

Insufficient planning time: Allow adequate time for each phase rather than rushing through approvals and preparation.

Financial Control Essentials

Use dual control procedures: Always have two people count money, verify deposits, and sign financial documentation.

Deposit promptly: Bank all funds within 24 hours of collection and never store PTA money in personal accounts or homes.

Maintain detailed records: Document every transaction using pre-numbered receipts and deposit verification forms from Appendix H.

Follow tax exemption procedures: Use Ohio Sales Tax Exemption Certificate (STEC B) from *Appendix C* for all PTA purchases and pay with PTA checks.

Report accurately: All fundraising income must be reported on annual IRS filings regardless of profit or loss amounts.

Fundraising Philosophy and Planning

Purpose-Driven Fundraising

Every fundraising activity must have a clearly defined purpose that supports PTA's mission and has been approved by the membership. When fundraising has a specific, meaningful purpose, it transforms from a simple request for money into an opportunity for community investment in shared goals.

Essential Requirements:

- Supports PTA's educational and advocacy mission
- Benefits children and families in your school community
- Aligns with your approved annual budget
- Has been approved through proper membership vote

Mission Connection: Members need to understand exactly how their contributions will make a difference in children's lives. This transparency builds trust, encourages participation, and ensures that all fundraising efforts ultimately serve PTA's mission of making every child's potential a reality.

Examples of Mission-Aligned Fundraising Purposes

Strong Purpose Examples:

- "Raising \$3,000 to fund family literacy nights with books for every child"
- "Supporting \$1,500 in classroom grants for innovative teaching projects"
- "Funding \$2,000 for playground equipment to enhance physical activity"
- "Providing \$800 for translator services at parent education workshops"

Weak Purpose Examples to Avoid:

- "General PTA funds" (too vague, no clear benefit)
- "Money for the school" (not PTA's role to fund basic operations)
- "Building our treasury" (fundraising for its own sake)
- "Covering last year's overspending" (poor planning, not mission-focused)

Balancing Fundraising with Mission

Remember the 3-to-1 rule: for every fundraising activity, plan at least three non-fundraising activities that directly support children, families, or school improvement. This balance ensures your PTA maintains its identity as an educational and advocacy organization rather than becoming primarily focused on raising money.

Non-fundraising activities might include:

- Parent education workshops on academic support or child development
- Family engagement events like literacy nights or STEM activities
- Volunteer appreciation programs that build community connections
- Advocacy efforts for improved school policies or community resources

Fundraising Planning Process

Successful fundraising requires careful planning that begins with identifying specific needs and ends with transparent reporting of results. Allow 6-8 weeks from initial planning to fundraiser launch for optimal success.

Step 1: Establish the Need (6-8 weeks before fundraiser)

Review your approved budget to identify specific funding gaps that fundraising should address. Avoid the temptation to fundraise simply because "we always do this activity." Each fundraiser should have a clear, current purpose.

Define specific programs or activities requiring funding rather than raising money for general or unspecified purposes. Vague goals lead to poor participation and member confusion about PTA priorities.

Calculate the exact amount needed based on program costs, ensuring fundraising goals are realistic and necessary. Include all associated costs such as materials, volunteer recognition, and administrative expenses.

Verify mission alignment by confirming that proposed activities directly support PTA's educational and advocacy purposes. Ask: "Will this help children succeed academically, strengthen families, or improve our school community?"

Consider timing and capacity: Evaluate your PTA's current volunteer capacity, competing school or community events, and seasonal factors that might affect participation.

Step 2: Research and Evaluate Options (4-5 weeks before fundraiser)

Compare multiple approaches: Research at least three different fundraising methods to identify the best fit for your community's needs, interests, and volunteer capacity. Consider traditional product sales, events, online campaigns, and passive fundraising options.

Evaluate community preferences: Consider your families' economic diversity, cultural backgrounds, time constraints, and past participation patterns. What has worked well before? What approaches might better serve underrepresented families?

Assess volunteer requirements: Realistically evaluate how many volunteers you need, what skills are required, and whether you have adequate leadership capacity. Some fundraisers require intensive coordination while others are more self-managing.

Review profit potential: Calculate realistic profit margins based on conservative participation estimates (typically 30-50% of families). Factor in all costs including hidden expenses like storage, transportation, and processing fees.

Evaluate against PTA standards: Ensure proposed activities align with PTA values, are appropriate for your school community, will create positive relationships, and comply with all applicable regulations.

Step 3: Develop Detailed Plans (3-4 weeks before fundraiser)

Create a comprehensive timeline with all key dates, milestones, and volunteer responsibilities clearly defined. Include preparation time, launch date, campaign duration, delivery/pickup dates, and completion deadlines.

Prepare a realistic budget including all expenses such as vendor costs, marketing materials, permits, insurance, volunteer recognition, and contingency funds (recommend 10% of total budget for unexpected costs).

Identify volunteer requirements including specific roles, time commitments, and necessary skills. Create written job descriptions for key positions and identify backup volunteers for critical functions.

Plan communication strategy: Develop messaging that clearly explains the purpose, timeline, and participation methods. Plan for multiple communication channels including Givebacks platform, school newsletters, social media, and direct family contact.

Conduct risk assessment to identify potential problems and develop mitigation strategies for common challenges such as poor weather, low participation, vendor problems, or volunteer shortages.

Prepare tracking systems: Establish methods for monitoring sales, managing inventory, tracking volunteer hours, and documenting financial transactions throughout the fundraiser.

Step 4: Obtain Required Approvals (2-3 weeks before fundraiser)

Board review and recommendation: Present complete plans to the executive board for thorough review, questions, and formal recommendation. Allow adequate time for discussion and potential modifications.

Membership approval: Present proposal to general membership with complete information including purpose, financial goals, timeline, volunteer needs, potential risks and benefits, and expected outcomes.

School coordination: Ensure school administration approves the activity, coordinate with other school events, and confirm any facility use or student participation requirements.

Document approval: Ensure proper meeting minutes reflect membership vote and maintain records of all fundraising authorizations for future reference and compliance purposes.

Vendor Selection and Evaluation

When working with external vendors, careful evaluation protects your PTA's interests and ensures successful outcomes. Poor vendor choices can result in financial losses, damaged community relationships, and volunteer frustration.

Due Diligence Requirements

Research multiple vendors: Obtain detailed quotes from at least three vendors to ensure competitive pricing and identify the best value for your community. Don't automatically choose the vendor with the highest profit percentage without considering other factors.

Check references thoroughly: Contact at least two PTAs who have used each vendor recently, asking specific questions about problems encountered, vendor responsiveness, product quality, and overall satisfaction. Ask if they would use the vendor again and why.

Verify credentials and stability: Confirm vendor business registration, insurance coverage, Better Business Bureau ratings, and online reviews. Look for patterns of complaints or unresolved issues.

Review contract terms carefully: Examine all financial obligations, return policies, delivery schedules, quality guarantees, and liability allocations before making commitments. Don't sign contracts under pressure.

Understand payment terms: Know when payments are due, what methods are accepted, and any penalties for late payment. Avoid vendors requiring full payment before delivery unless they have exceptional track records.

Key Evaluation Criteria

Financial terms: Compare profit margins, payment schedules, shipping costs, processing fees, and any hidden charges. Calculate total costs and net profit based on realistic participation estimates.

Product quality and appropriateness: Ensure offerings are suitable for your school community, age-appropriate, and align with PTA values. Consider whether products provide real value to purchasers.

Vendor support: Evaluate customer service quality, marketing materials provided, training offered, and technical support availability. Poor support can doom otherwise good fundraisers.

Logistics and timing: Consider delivery schedules, storage requirements, pickup arrangements, and how well vendor timing aligns with your school calendar and community needs.

Risk factors: Assess return policies for unsold items, quality guarantees for defective products, vendor financial stability, and what happens if the vendor fails to deliver.

Contract Management and Negotiation

Read contracts thoroughly: Take time to understand all terms, conditions, and obligations. Don't rely on verbal promises; ensure everything important is in writing.

Negotiate when appropriate: Initial offers often have room for improvement. Ask about better profit percentages for volume commitments, reduced fees, or improved terms based on your PTA's track record.

Board authorization required: All contracts must be reviewed and approved by your PTA board before signing, with the president or specifically authorized officer signing on behalf of the organization. Never sign personal guarantees.

Legal review for complex agreements: Consider professional review for contracts involving significant financial commitments, complex liability provisions, or unfamiliar terms that could create problems.

Documentation and record keeping: Maintain copies of all signed contracts in permanent PTA records and ensure relevant officers understand all terms, obligations, and deadlines.

Implementation Best Practices

Communication and Marketing Strategy

Multi-channel approach: Use Givebacks platform messaging and newsletter features, school newsletters, social media, email campaigns, flyers, and word-of-mouth to reach all families effectively. Different families prefer different communication methods.

Clear, compelling messaging: Communicate the specific purpose, timeline, participation methods, and how families can help beyond financial contributions. Avoid generic fundraising language in favor of mission-focused explanations.

Inclusive participation options: Offer various ways to contribute including purchasing, volunteering, social media sharing, and advocacy. Not every family can buy products, but most can help in some way.

Regular progress updates: Share milestones, celebrate successes, and maintain momentum throughout the campaign. Public progress tracking motivates continued participation and demonstrates community working together.

Transparency in results: Report final outcomes including money raised, expenses incurred, net profit, and how funds will be used. This transparency builds trust for future fundraising efforts.

Volunteer Management and Support

Specific role definitions: Create clear, written descriptions for each volunteer position including time commitments, specific responsibilities, required skills, and reporting relationships.

Adequate recruitment timing: Begin volunteer recruitment 4-6 weeks before the fundraiser and recruit 25% more help than you think you need to account for unexpected absences and schedule conflicts.

Comprehensive training: Provide volunteers with clear instructions, necessary supplies, troubleshooting guidance, and contact information for getting help when needed.

Ongoing support: Check in with volunteers regularly, provide backup assistance when needed, and be responsive to questions and concerns throughout the fundraiser.

Meaningful recognition: Thank volunteers publicly during and after the fundraiser through multiple channels. Consider small appreciation gifts, certificates, or volunteer appreciation events.

Skills development: Use fundraising activities as opportunities to develop member skills in areas like project management, communication, and financial management.

Risk Management and Problem Prevention

Insurance verification: Confirm your PTA's liability coverage includes planned activities and obtain additional event coverage if required by vendors or venues.

Safety protocols: Establish written safety procedures for events, ensure adequate adult supervision for all activities, maintain current emergency contact information, and prepare for common safety scenarios.

Financial controls: Implement dual control money handling procedures, daily deposit requirements, detailed record keeping throughout the fundraiser, and regular reconciliation of funds and inventory.

Contingency planning: Develop backup plans for common problems such as poor weather affecting outdoor events, lower than expected participation, vendor delivery problems, or key volunteer unavailability.

Communication protocols: Establish clear lines of communication between committee chairs, school administration, and PTA leadership. Ensure everyone knows who to contact for different types of problems.

Legal compliance: Verify all required permits, insurance certificates, and regulatory compliance before beginning activities. Include time in your planning schedule for obtaining necessary approvals.

Types of Fundraising Activities

This section explores proven fundraising approaches, from traditional product sales to modern digital campaigns. Each type includes best practices and considerations to help you choose the right fit for your community while maintaining focus on PTA's educational mission.

Traditional Fundraising Methods

Traditional fundraising methods remain popular because they offer predictable processes, established vendor relationships, and proven community engagement opportunities. However, success depends on careful planning and realistic expectations about participation and profit margins.

Product Sales

Product sales represent the most common fundraising approach for PTAs, offering families tangible value while generating funds for PTA programs. Success requires careful vendor selection, realistic participation projections, and strong organizational support.

Catalog Sales: Companies provide catalogs featuring gift wrap, magazines, gourmet foods, or seasonal items. Families place orders through the PTA, and products are delivered for distribution. Profit margins typically range from 35-50%.

Direct Sales: PTAs sell items directly to families such as spirit wear, school supplies, concessions at events, or locally sourced products. This approach offers higher profit margins but requires more volunteer time and inventory management.

Seasonal Items: Flowers for Mother's Day, pumpkins for fall, holiday decorations, or plants for spring offer timely appeal but require coordination with delivery schedules and storage considerations.

Best Practices for Product Sales:

- Never send unsolicited products home with students without explicit parent permission
- Require signed parent permission forms for any student participation in sales activities
- Ensure product quality meets community expectations and provides genuine value to purchasers
- Maintain detailed inventory records using forms from Appendix D to protect volunteers and track profitability
- Establish clear policies for handling damaged goods, returns, and exchanges before beginning sales

Success Example: Westside Elementary's online-only gift wrap campaign achieved 35% family participation with \$12,000 gross sales and \$4,800 net profit. Key success factors included simple online ordering, classroom participation goals rather than individual sales targets, and clear communication about funding playground equipment improvements.

Events and Activities

Community events can serve dual purposes: raising funds while building family engagement and school connections. The most successful events focus on community building first, with fundraising as a secondary benefit.

Community Events: Carnivals, fun runs, auctions, and festivals bring families together while generating revenue. These events require significant volunteer coordination but often produce both financial and community relationship benefits.

Food Events: Spaghetti dinners, bake sales, pancake breakfasts, or restaurant partnership nights offer simple participation opportunities with moderate profit potential and lower volunteer requirements.

Entertainment Events: Talent shows, movie nights, dances, or concerts can showcase student abilities while creating family memories. Revenue comes from ticket sales, concessions, or sponsorship opportunities.

Best Practices for Events:

- Obtain all required permits, licenses, and insurance coverage before making commitments or advertising events
- Ensure adequate supervision and safety measures appropriate for planned activities and expected attendance
- Consider accessibility needs for families with disabilities, language barriers, or transportation challenges
- Plan for various weather conditions if outdoor events are involved, including backup indoor locations or postponement procedures
- Coordinate with school calendar and other community events to avoid conflicts that reduce participation

Success Example: Lincoln Middle School's fun run raised \$18,000 with 450 participants and achieved 90% profit margin. Corporate sponsorships covered all event costs, simple flat-rate pledge options reduced complexity, and a celebration assembly recognized all participants equally.

Modern and Digital Approaches

Digital fundraising tools offer new opportunities for reaching busy families, engaging distant relatives, and reducing administrative burden. However, these approaches require attention to data security, digital equity, and compliance with electronic payment regulations.

Online and Digital Fundraising

Digital platforms can expand your fundraising reach while reducing paperwork and volunteer time. Success requires understanding your community's digital comfort level and ensuring equitable participation opportunities.

Crowdfunding Campaigns: Platforms designed for nonprofit fundraising allow PTAs to share compelling stories about specific projects while accepting donations from supporters anywhere. These work well for capital campaigns or special needs.

Online Auctions: Digital auction platforms enable PTAs to reach broader audiences while reducing event coordination requirements. Success depends on securing appealing auction items and effective promotion to potential bidders.

Digital Storefronts: Year-round online sales through PTA-managed stores can provide ongoing revenue streams with minimal volunteer effort once established.

Social Media Campaigns: Organized campaigns using social media platforms can amplify fundraising messages and engage younger families, but require consistent content creation and community management.

Best Practices for Digital Fundraising:

- Use secure payment platforms that protect credit card and banking information according to current security standards
- Clearly communicate data privacy policies and how donor information will be used and protected
- Provide regular campaign updates and progress reports to maintain donor engagement and demonstrate transparency
- Ensure accessibility for families without reliable internet access through alternative participation methods
- Register all payment accounts in the PTA's name using organizational EIN, never personal accounts

Success Example: Roosevelt Elementary's library renovation crowdfunding campaign raised \$28,500 from 180 donors, exceeding their \$25,000 goal by 14%. Success factors included compelling visual storytelling with student videos, regular progress updates, and recognition opportunities for all donation levels.

Passive Fundraising Programs

Passive fundraising allows PTAs to generate ongoing revenue with minimal volunteer effort by leveraging families' regular purchasing decisions. These programs work best as supplements to, not replacements for, active fundraising efforts.

Business Partnerships: Programs like box tops collection, grocery store rewards, or credit card rebates generate small but steady income streams when families redirect existing purchases through PTA partnerships.

Affiliate Programs: Online shopping programs that provide percentage rebates to PTAs when families shop through designated links or portals.

Recycling Programs: Collection programs for ink cartridges, electronics, or other recyclable materials can generate modest income while supporting environmental responsibility.

Best Practices for Passive Programs:

- Clearly communicate how programs work and what families need to do to participate effectively
- Regularly promote programs to maintain participation levels as families forget or lose interest over time
- Track and report earnings to membership so families see the tangible results of their participation
- Ensure programs align with PTA values and don't conflict with school or community policies
- Evaluate cost-benefit ratio including volunteer time required to manage programs

Special Considerations and Compliance

Certain types of fundraising activities require additional attention to legal compliance, safety protocols, or special permits. Understanding these requirements before planning prevents problems and protects your PTA.

Raffles and Games of Chance

Ohio law permits PTAs to conduct raffles under specific conditions, but other games of chance have additional restrictions that may require special licensing or be prohibited entirely.

Permitted Activities: Raffles for charitable purposes using your 501(c)(3) determination are allowed without special licensing. Maintain detailed records for state reporting and IRS Form 990 requirements.

Prohibited Activities: Casino games like poker or blackjack require special licensing that most PTAs cannot obtain. Complex games of chance beyond simple raffles may trigger additional regulatory requirements.

Compliance Requirements:

- All proceeds must be used for charitable purposes aligned with your 501(c)(3) exempt purposes
- Follow advertising restrictions including prohibitions on statewide advertising and professional promoters
- Maintain detailed winner records for prizes over \$600 for IRS reporting requirements
- Ensure all workers are volunteers rather than paid staff

Grant Writing and Foundation Requests

Grant funding can provide significant resources for specific projects, but successful grant writing requires research, planning, and ongoing relationship management with funding organizations.

Research and Alignment: Identify foundation and corporate giving programs that align with PTA's mission and your specific project needs rather than applying broadly to inappropriate funders.

Proposal Development: Align requests with funder priorities by carefully reading guidelines and tailoring applications to their focus areas and funding criteria.

Compliance and Reporting: Maintain detailed records of grant requirements including reporting deadlines, use restrictions, and recognition obligations that continue beyond the initial funding period.

Relationship Management: Report on fund usage as required and maintain communication with funders to build relationships for potential future support.

Common Problems and Solutions

Understanding common fundraising challenges and their solutions helps PTAs avoid predictable problems and respond effectively when issues arise.

Low Participation Rates

Problem Indicators: Less than 25% of families participate in fundraising activities, or participation has declined significantly from previous years.

Root Causes: Fundraising fatigue from too many requests, unclear communication about purpose, participation barriers for some families, or poor timing conflicts with other events.

Solutions:

- Simplify participation processes through online-only ordering or streamlined procedures
- Offer multiple price points from \$5 to \$500 to accommodate different family financial situations
- Focus on community building rather than individual sales competitions that can exclude families
- Provide non-monetary ways to help including volunteering, social media sharing, or advocacy support
- Improve communication about specific purpose and impact to build emotional connection to the cause

Volunteer Burnout and Over-Reliance

Problem Indicators: Same volunteers handle all fundraising activities, complaints about excessive workload, or difficulty recruiting new volunteers.

Root Causes: Unclear role definitions, overwhelming time commitments, lack of recognition, or failure to develop new leadership skills in the organization.

Solutions:

- Break large tasks into smaller, specific jobs with clear time commitments and defined endpoints
- Recruit volunteers for specific dates and times rather than open-ended "ongoing help" commitments
- Provide comprehensive training and written instructions so volunteers feel confident and supported
- Recognize all contributors publicly through multiple channels during and after fundraising activities
- Implement succession planning to prevent over-reliance on individual volunteers and develop organizational capacity

Fundraising Results Below Projections

Problem Indicators: Revenue significantly below projections, expenses higher than expected, or profit margins much lower than planned.

Root Causes: Unrealistic participation estimates, hidden costs not included in planning, poor timing, inadequate promotion, or vendor problems.

Solutions:

- Extend deadlines if feasible and vendor agreements permit additional time
- Add complementary smaller fundraisers such as restaurant nights or bake sales to supplement revenue
- Adjust program expectations to match actual funds available rather than original goals
- Conduct thorough post-event analysis to identify specific problems and develop improvements for future efforts
- Consider whether the fundraising approach is appropriate for your community and make changes for next time

Vendor and Contract Problems

Problem Indicators: Products not delivered as promised, quality issues, poor customer service, or vendor financial instability affecting PTA operations.

Root Causes: Inadequate vendor research, poor contract terms, unrealistic vendor promises, or insufficient legal protection in agreements.

Solutions:

- Maintain detailed records of all vendor communications and problems for potential legal action or insurance claims
 - Review contract terms for default provisions and available remedies
 - Contact other affected PTAs to coordinate response and share information about problems
 - Notify insurance company if vendor problems result in financial losses that may be covered under your policies
 - Consider legal consultation for significant financial losses or contract disputes
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Compliance Quick Reference

This section provides essential compliance information for Ohio PTA fundraising activities. For detailed legal and financial procedures, refer to the Ohio PTA Legal and Financial Handbook.

Federal Requirements Overview

IRS and Tax-Exempt Status Protection

As a 501(c)(3) organization operating under Ohio PTA's group exemption, your PTA must comply with federal tax law to maintain exempt status and avoid penalties.

Essential Compliance Requirements:

- All fundraising must support PTA's exempt educational and charitable purposes
- No PTA member, officer, or family member can receive personal financial benefit beyond reasonable compensation
- Excessive unrelated business income can jeopardize tax-exempt status
- All fundraising revenue must be reported on annual IRS filings regardless of profit or loss

Annual Reporting Obligations:

- File Form 990, 990-EZ, or 990-N by November 15 annually based on gross receipts
- Report all fundraising income and expenses accurately with proper categorization
- Maintain detailed records for seven years to support IRS audit requirements
- Failure to file for three consecutive years results in automatic loss of tax-exempt status

Donor Acknowledgment Requirements:

- Provide written acknowledgments for donations of \$250 or more with required IRS language
- State whether goods or services were provided in exchange and their fair market value
- Include proper legal disclaimer language to protect donors' tax deduction eligibility

Unrelated Business Income Considerations

Income may be subject to federal taxation if it meets all three criteria: operates as a trade or business, is regularly carried on, and is not substantially related to PTA's exempt purpose.

Common Triggers to Avoid:

- Operating a year-round gift shop selling commercial merchandise unrelated to school activities
- Advertising income beyond simple sponsor recognition in newsletters or programs
- Corporate sponsorships providing substantial commercial benefits rather than simple acknowledgment
- Renting PTA-owned equipment or facilities to for-profit businesses for non-educational purposes

Ohio State Requirements

Sales Tax Exemptions

Ohio PTAs qualify for favorable sales tax treatment under state law but must follow proper procedures to claim exemptions.

Purchasing Exemptions: PTAs can make tax-exempt purchases using Ohio Sales Tax Exemption Certificate (Form STEC B) when paying with PTA checks. The certificate must be presented at time of purchase with proper PTA identification.

Sales Tax Collection: PTAs are exempt from collecting sales tax on fundraising sales with no day limits. Other nonprofits are limited to a specific number of sales days per year, but PTAs receive this broader exemption because they are specifically included in Ohio's definition of organizations "primarily engaged in the promotion and support of elementary and secondary education."

Documentation Requirements:

- Use official Form STEC B for all exempt purchases
- Pay with PTA checks when claiming exemption (personal payments disqualify exemption)
- Maintain records of all exempt purchases for state and federal tax reporting
- File Form STEC B with vendors and keep copies in PTA records

Ohio Charitable Registration

All charitable organizations conducting fundraising in Ohio must register annually with the Ohio Attorney General's office.

Registration Requirements:

- Annual filing due November 15 (aligns with IRS Form 990 deadline)
- Required for all PTAs conducting fundraising activities in Ohio
- Provides legal authority to solicit donations and conduct fundraising
- Required by many vendors and foundations before providing services or grants

Impact on Fundraising:

- Registration covers all fundraising activities including product sales, events, and online campaigns
- Some fundraising vendors require proof of current registration before service provision
- Grant applications often require charitable registration as eligibility prerequisite
- Current registration demonstrates organizational legitimacy and builds donor confidence

Ohio Raffles and Games of Chance

PTAs may conduct raffles under Ohio Revised Code § 2915.092 with specific limitations and requirements.

Permitted Activities:

- Raffles for charitable purposes aligned with 501(c)(3) exempt purposes
- No special licensing required for simple raffles
- All proceeds must be used for charitable purposes
- Maintain detailed records for state reporting and IRS requirements
- Issue Form 1099-MISC to winners of prizes valued at \$600 or more

Prohibited Activities:

- Casino games (poker, blackjack) require special licensing unavailable to most PTAs
- Complex games of chance beyond simple raffles may trigger additional regulations
- Paying workers for raffle activities (all work must be voluntary)
- Statewide advertising or professional promoter involvement

Local Compliance Requirements

School District Coordination

Before any fundraising activity, verify and document compliance with local school policies.

Essential Approvals:

- Written facility use approval with any required fees or insurance certificates
- Student participation guidelines and required parent permission forms
- Coordination with school calendar to avoid conflicts with testing, events, or other activities
- Compliance with school communication policies for flyers, emails, or announcements

Insurance and Liability:

- Verify PTA insurance coverage includes planned activities
- Provide insurance certificates if required by school district
- Review hold harmless agreement requirements before signing facility use contracts
- Understand liability allocation for accidents or property damage during events

Municipal and County Requirements

Check local government requirements that may apply to fundraising activities.

Common Requirements:

- Business licenses or temporary permits for events or sales activities
- Health department permits for food sales or preparation
- Fire department approvals for events with expected large attendance
- Noise ordinances and time restrictions for outdoor activities
- Parking and traffic management for large events

Zoning and Land Use:

- Verify zoning compliance for fundraising activities at various locations
- Understand restrictions on signage, banners, or promotional materials
- Check regulations for door-to-door sales or neighborhood canvassing (generally not recommended for PTAs)

Essential Compliance Checklist

Use this checklist before launching any fundraising activity to ensure complete compliance:

Federal Compliance

- Activity supports PTA's educational and charitable mission
- No private benefit to PTA members or families
- Revenue reporting plan established for IRS filings
- Records retention system in place (7-year requirement)

Ohio State Compliance

- Current Ohio charitable registration on file
- Ohio Sales Tax Exemption Certificate (STEC B) available for purchases
- Raffle compliance verified if games of chance involved
- Form 1099-MISC prepared for raffle winners of prizes \$600 or more
- Proper business account setup for electronic payments

Local Compliance

- School district approval obtained in writing
- Municipal permits identified and fees budgeted
- Insurance coverage verified for planned activities
- Hold harmless agreements reviewed before signing

Financial and Operational

- PTA board approval documented in meeting minutes
- Membership vote completed following bylaws requirements
- Vendor contracts reviewed before signing
- Money handling procedures established with dual control
- Volunteer background checks completed if required

Documentation and Records

- All required forms and certificates accessible
- Financial tracking system established
- Insurance certificates current and properly filed
- Emergency contact information updated and distributed

Consequences of Non-Compliance

Understanding potential consequences helps PTAs prioritize compliance efforts and avoid costly mistakes.

Federal Penalties:

- Loss of tax-exempt status requiring payment of income taxes on all revenue
- IRS penalties and interest on unreported income or late filings
- Personal liability for officers in cases of willful non-compliance
- Potential criminal charges for intentional tax evasion or fraud

State and Local Penalties:

- Fines and penalties for conducting unlicensed fundraising activities
- Sales tax assessments plus interest and penalties for improper exemption claims
- Shutdown of activities by health departments or other regulatory agencies
- Legal liability for accidents or damages when proper permits were not obtained

Organizational Consequences:

- Loss of community trust and damaged reputation
- Vendor refusal to work with non-compliant organizations
- School district restrictions on PTA activities
- Insurance claim denials for non-compliant activities

Prevention Strategy: The best approach is proactive compliance planning rather than reactive problem-solving. When in doubt about any requirement, contact your Ohio PTA Region Advisor or Ohio PTA at office@ohiopta.org before proceeding with questionable activities.

Financial Management Essentials

Proper financial management during fundraising activities protects your PTA's assets, volunteers, and reputation while ensuring compliance with legal requirements. This section covers essential procedures

specific to fundraising activities. For comprehensive financial management guidance, refer to the Ohio PTA Legal and Financial Handbook.

Fundamental Financial Controls

Dual Control: Never Compromise This Rule

The most important financial control for any fundraising activity is dual control: always have two people present when handling money. This protects honest volunteers from suspicion and prevents theft or errors.

Essential Dual Control Procedures:

- Two people must count all money together and verify amounts
- Both individuals sign all deposit forms and financial records
- Both people transport money to the bank or secure storage
- Pre-numbered receipts issued for every transaction with both signatures
- Never allow one person to handle money alone, even briefly

Why Dual Control Matters:

- Protects volunteers from false accusations of theft or mishandling
- Provides accuracy verification that catches counting errors before they become problems
- Creates accountability that deters dishonest behavior
- Meets insurance requirements for fidelity bond coverage
- Demonstrates fiscal responsibility to the community and membership

Money Handling Procedures

Cash and Check Collection:

- Use locked cash boxes or bags when collecting money at events or from volunteers
- Issue pre-numbered receipts immediately for all money received
- Count money in secure, private locations away from public view
- Maintain detailed logs showing money received, from whom, and by which volunteers
- Never store PTA money in personal homes, cars, or other unsecured locations

Daily Deposit Requirements:

- Deposit all PTA money within 24 hours of collection
- Use night depository services if banks are closed
- Never hold money over weekends or holidays without secure bank storage
- Obtain deposit receipts and file with permanent PTA records
- Complete internal deposit verification forms (Appendix H) with dual signatures

Electronic Payment Management

Modern fundraising often involves electronic payments through platforms like PayPal, Square, or Givebacks. These require special attention to security and proper account setup.

Critical Requirements:

- Use only business accounts registered in PTA's legal name with organizational EIN
- Never use personal payment accounts like individual Venmo, CashApp, or Zelle
- Board authorization required for all new electronic payment account setup
- Transfer funds to PTA bank accounts daily to maintain insurance coverage
- Download transaction reports regularly for record keeping and reconciliation

Security Best Practices:

- Use strong, unique passwords for all financial accounts
- Enable two-factor authentication when available
- Limit account access to authorized officers only
- Monitor accounts daily for unauthorized transactions
- Update access permissions immediately when officers change

Budget Planning for Fundraising

Pre-Fundraiser Financial Planning

Revenue Projections:

- Base estimates on realistic participation rates (typically 30-50% of families)
- Use conservative projections rather than optimistic hopes
- Consider past performance and current economic conditions
- Account for competing fundraisers or school events that may affect participation

Expense Planning:

- Include all costs: vendor payments, shipping, marketing materials, permits, insurance, volunteer recognition
- Add 10% contingency fund for unexpected expenses
- Factor in payment processing fees for electronic transactions
- Consider storage, transportation, and volunteer coordination costs

Profit Margin Analysis:

- Target minimum 40% profit margin to justify volunteer effort
- Calculate profit based on realistic participation, not best-case scenarios
- Ensure profit covers all fundraising goals and administrative costs
- Compare multiple vendor options to optimize financial return

Cash Flow Management

Up-Front Cost Planning:

- Determine initial investment needed for inventory, deposits, or marketing materials
- Ensure PTA checking account has adequate funds before making vendor commitments
- Plan payment timing: when expenses are due versus when revenue will be collected
- Avoid personal expenditures or loans to cover PTA costs

Revenue Collection Timeline:

- Establish clear payment deadlines for participants
- Plan for extended collection periods if allowing family payment plans
- Consider payment method impacts: cash requires immediate handling, checks need processing time, electronic payments have delay periods
- Build cushion for late payments or collection challenges

Record Keeping and Documentation

Essential Financial Records

Transaction Documentation:

- Pre-numbered receipt books for all money collection
- Deposit verification forms with dual signatures (Appendix H)
- Bank deposit slips and receipts
- Electronic payment platform transaction reports
- Vendor invoices and payment confirmations

Inventory Management:

- Detailed logs of products received, distributed, and returned
- Physical inventory counts with dual verification
- Documentation of damaged, lost, or defective items
- Records of any products donated or given away

Compliance Documentation:

- Copies of vendor contracts and agreements
- Insurance certificates and coverage verification
- Sales tax exemption certificates used (Form STEC B)
- Municipal permits and required approvals
- Board meeting minutes authorizing fundraising activities

Digital Security and Backup

Secure Storage:

- Store financial records in password-protected folders with limited access
- Use reputable cloud storage services for backup and accessibility
- Maintain physical backup copies of critical documents
- Ensure easy access for authorized officers during transitions

Record Retention:

- Maintain all fundraising records for seven years per IRS requirements
- Include both successful and unsuccessful fundraising documentation
- Store records securely but accessibly for audit or review purposes
- Follow complete retention schedule in Ohio PTA Legal and Financial Handbook

Problem Prevention and Response

Common Financial Problems

Money Discrepancies:

- Stop all money handling immediately if significant discrepancies occur
- Recount with different volunteers to verify actual amounts
- Document any unexplained differences in writing
- Report discrepancies to board and consider investigation for amounts over \$25

Vendor Payment Issues:

- Verify vendor financial stability before signing contracts
- Understand payment terms and maintain adequate cash flow
- Document all vendor communications and delivery confirmations
- Contact Ohio PTA Region Advisor if vendor disputes arise

Electronic Payment Problems:

- Monitor all electronic accounts daily for unauthorized transactions
- Contact payment processors immediately about suspicious activity
- Maintain backup payment methods if primary systems fail
- Transfer funds to bank accounts promptly to maintain insurance coverage

Emergency Procedures

Missing Money Protocol:

- Secure all remaining funds and change account access immediately
- Document timeline, amounts, and personnel involved
- Contact insurance company within 24 hours for potential bonding claims
- Report significant losses to law enforcement as appropriate
- Follow detailed procedures in *Ohio PTA Legal and Financial Handbook Appendix E*

System Recovery:

- Implement stronger controls to prevent future problems
- Review and update financial procedures based on lessons learned
- Provide additional training for officers and volunteers
- Rebuild community trust through transparency and improved practices

Integration with PTA Financial Management

Coordination with Treasurer

Ongoing Communication:

- Include treasurer in all fundraising planning and execution
- Provide regular updates on fundraising progress and financial status

- Coordinate deposit schedules and bank account management
- Ensure fundraising activities align with overall PTA budget and goals

Financial Reporting:

- Provide detailed fundraising reports for monthly treasurer reports
- Include both gross revenue and net profit calculations
- Document impact on PTA's overall financial position
- Support annual budget planning with accurate historical data

Compliance Integration

Legal and Tax Requirements:

- Ensure all fundraising income is properly categorized for IRS reporting
- Maintain documentation supporting tax-exempt status protection
- Coordinate with annual financial review requirements
- Support completion of required state and federal filings

Organizational Standards:

- Follow Ohio PTA Standards of Affiliation for financial management
- Maintain proper insurance coverage for all fundraising activities
- Support smooth officer transitions with complete documentation
- Build institutional knowledge that survives leadership changes

Special Considerations

Fundraising in Challenging Times

Economic pressures, community crises, or unexpected circumstances may require PTAs to adapt their fundraising approaches while maintaining focus on mission and community support.

Economic Sensitivity

Offer Multiple Participation Levels: Create meaningful opportunities for families across all economic circumstances through varied contribution options from \$5 to \$500, ensuring no family feels excluded from community involvement.

Provide Non-Monetary Participation: Value volunteer time, social media sharing, advocacy efforts, and donation of supplies equally with financial contributions. Many families can contribute meaningfully without financial strain.

Consider Hardship Policies: Develop confidential processes for families facing economic difficulties to participate in activities without payment, protecting dignity while building inclusive community connections.

Focus on Community Building: Emphasize relationships and shared commitment to children over dollar amounts raised. Strong communities built during challenging times provide lasting benefits beyond any single fundraising outcome.

Adapting to Changing Circumstances

Virtual and Hybrid Options: Online auctions, virtual fun runs with app tracking, digital read-a-thons, and streaming entertainment can maintain community engagement when in-person activities are limited or restricted.

Flexible Implementation: Design fundraising activities that can adapt to changing health guidelines, weather conditions, or other unexpected circumstances without losing community support or volunteer momentum.

Enhanced Communication: Use multiple communication channels including Givebacks platform features, social media, and direct outreach to maintain connections when traditional in-person promotion methods are unavailable.

Inclusive and Equitable Fundraising

Accessibility and Inclusion

Physical Accessibility: Ensure all events and activities accommodate families with disabilities through wheelchair accessible venues, appropriate seating options, accessible restrooms, and clear pathways for safe navigation.

Language and Cultural Inclusion: Provide materials and volunteer support in languages spoken by your school families, understand cultural considerations that may affect participation, and ensure activities respect diverse family traditions and values.

Multiple Payment Options: Accept various payment methods including cash, checks, and secure electronic payments through PTA business accounts to accommodate different family preferences and banking situations.

Dietary and Religious Accommodations: Label ingredients clearly at food events, offer alternatives for common allergies and dietary restrictions, and respect religious dietary requirements when planning food-related fundraising activities.

Equity Considerations

Avoid Student Competition: Focus fundraising messaging on collective community goals rather than individual sales achievements, avoiding public rankings or recognition that favors families with greater economic resources.

Equal Recognition: Thank all participants meaningfully regardless of contribution level, ensuring children of non-participating families are not excluded from activities or recognition, and valuing diverse forms of contribution equally.

Voluntary Participation: Clearly communicate that fundraising participation is always voluntary, ensure students are not pressured to participate or sell items, and protect student privacy regarding family participation decisions.

Alternative Contribution Methods: Recognize skills, connections, professional expertise, and advocacy efforts as valuable contributions alongside financial support, creating multiple pathways for meaningful family engagement.

Sustainability and Long-Term Success

Long-Term Organizational Health

Build Sustaining Partnerships: Develop multi-year relationships with local businesses, community organizations, and recurring sponsors to provide stable funding while reducing annual solicitation burden.

Create Recurring Programs: Establish predictable fundraising activities like monthly restaurant nights or quarterly community events that provide steady income with manageable volunteer commitment over time.

Plan Leadership Transitions: Document all procedures thoroughly, train multiple people in key roles, and maintain institutional knowledge that survives when volunteer leaders change positions or move away.

Balance Organizational Capacity: Match fundraising ambitions with realistic volunteer capacity, avoiding burnout through sustainable expectations and adequate support systems for all participants.

Environmental Responsibility

Reduce Environmental Impact: Choose reusable decorations and serving materials when possible, prioritize digital communications over paper materials, establish recycling stations at events, and select vendors with sustainable practices.

Educational Opportunities: Use fundraising activities to model environmental responsibility for children and families, teaching values about protecting the environment while supporting educational goals.

Conclusion

Successful fundraising represents much more than raising money: it builds community, supports children, and advances PTA's mission of making every child's potential a reality. When PTAs approach fundraising with careful planning, ethical practices, and unwavering focus on educational mission, the results extend far beyond financial gains to strengthen the entire school community.

Key Success Factors

Mission-Driven Purpose: Every fundraising activity should directly support PTA's educational and advocacy mission with clear, specific goals that families understand and value. When the purpose is clear and compelling, community support follows naturally.

Community Relationship Building: The most successful fundraising strengthens family connections and school community bonds through inclusive participation opportunities, transparent communication, and recognition of diverse contributions.

Ethical Implementation: Conducting fundraising with integrity, fiscal responsibility, and respect for all families demonstrates the values we want children to learn while building trust that supports future community engagement.

Professional Standards: Maintaining excellent financial controls, legal compliance, and operational procedures protects your organization while demonstrating the competence that encourages ongoing community investment.

Sustainable Practices: Balancing fundraising goals with volunteer capacity and community needs ensures long-term organizational health and prevents the burnout that damages both relationships and results.

Your Action Plan

Ready to implement excellent fundraising practices? Use this progression:

Review and Assess: Evaluate your current fundraising approaches against the guidance in this handbook, identifying strengths to build upon and areas needing improvement or compliance attention.

Plan Strategically: Use the Quick Start Guide and planning processes to design fundraising activities that support specific educational needs while building community engagement and maintaining the essential 3-to-1 balance.

Implement Professional Standards: Establish proper financial controls, compliance procedures, and volunteer support systems that protect your organization while ensuring successful outcomes and positive community experiences.

Build Organizational Capacity: Document procedures, train multiple leaders, and create systems that will succeed regardless of individual volunteer availability, ensuring sustainability and continuous improvement.

Evaluate and Improve: Conduct thorough post-activity reviews, gather feedback from participants and volunteers, and use lessons learned to strengthen future fundraising efforts and organizational effectiveness.

Remember the Foundation

"The real working capital of a PTA lies not in its treasury, but in its members: in their energy, their resourcefulness, and their determination to advance the well-being of children and youth."

This foundational truth reminds us that fundraising success depends ultimately on the relationships, trust, and shared commitment that PTAs build within their communities. Every fundraising dollar represents a family's investment in children's futures and confidence in your organization's ability to make a meaningful difference.

When fundraising is grounded in mission, guided by ethics, and executed with excellence, it becomes a powerful tool for positive change in your school community. Your efforts today create educational opportunities for children, strengthen family engagement, and build the foundation for tomorrow's advocates and leaders.

The true measure of fundraising success is not the amount raised, but the strength of community built and the educational impact achieved. By maintaining this perspective while implementing the practical guidance in this handbook, your PTA can conduct fundraising that truly serves its mission of making every child's potential a reality.

For ongoing support, detailed procedures, and answers to specific questions, contact your Ohio PTA Region Advisor or Ohio PTA at office@ohiopta.org. Your success in supporting children and families is our shared commitment and collective responsibility.

For detailed procedures, forms, and additional guidance, refer to the appendices of this handbook and the *Ohio PTA Legal and Financial Handbook*. For ongoing support and questions, contact your Ohio PTA Region Advisor or Ohio PTA at office@ohiopta.org.

Resources

Ohio PTA Support

Ohio PTA Office

40 Northwoods Blvd, Suite A
Columbus, Ohio 43235-4718
Phone: 614-781-6344 • 800-699-6628
Email: office@ohiopta.org
Website: <https://www.ohiopta.org>

For questions about fundraising, compliance requirements, and implementation challenges, reach out to your Ohio PTA Region Advisor or contact Ohio PTA at office@ohiopta.org.

Training Opportunities

Ohio PTA Training:

- **Ohio PTA Summer Leadership Conference:** Comprehensive leadership training including fundraising best practices, financial management, and legal compliance workshops designed specifically for PTA volunteer leaders.

- **Ohio PTA Regional Conferences and Workshops:** Year-round training opportunities throughout Ohio covering fundraising strategies, vendor management, community engagement, and organizational development topics.
- **Ohio PTA Annual Convention:** Professional development sessions, networking opportunities, and specialized workshops on advanced fundraising techniques, legal updates, and innovative community engagement approaches.
- **Webinars and Virtual Training Sessions:** Regular online training opportunities covering current fundraising trends, compliance updates, technology tools, and seasonal planning strategies through Ohio PTA's virtual education programs.

National PTA Training Resources:

- **National PTA Convention:** National-level training and professional development opportunities with fundraising sessions, legislative advocacy training, and leadership skill development programs.
- **Thrive PTA Learning Community:** Online training platform at <https://thrive.pta.org> offering self-paced courses on fundraising fundamentals, financial management, volunteer leadership, and organizational development.
- **National PTA Local Leader Kit:** (<https://www.pta.org/home/run-your-pta/local-leader-kit-access>)

Online Resources

Ohio PTA Website: <https://www.ohiopta.org> for current handbooks, forms, legal updates, compliance resources, and fundraising guidance specific to Ohio requirements and regulations.

National PTA Website: <https://www.pta.org> for national fundraising resources, advocacy tools, research reports, and comprehensive guidance on PTA mission and program development.

Givebacks Platform: Integrated membership management and fundraising tools designed specifically for PTAs, offering secure payment processing, communication features, and comprehensive reporting capabilities.

File990.org: Free IRS filing services for qualifying Ohio PTAs, providing streamlined Form 990 preparation and submission to maintain federal tax-exempt compliance requirements.

Ohio Attorney General Charitable Registration Portal: Online registration system for maintaining required charitable organization registration to conduct fundraising activities legally in Ohio.

Appendix

The following appendices are available as separate documents to accompany this handbook:

Appendix A: [Sample Fundraising Proposal Form](#)

Complete templates for planning, approval, and evaluation of fundraising activities with step-by-step guidance.

Appendix B: [Vendor Evaluation Checklist](#)

Comprehensive evaluation criteria and scoring system for selecting fundraising vendors and service providers.

Appendix C: [Sample Hold Harmless Agreement](#)

Template legal agreements for facility use, equipment donations, and liability protection arrangements.

Appendix D: [Money Handling Procedures](#)

Detailed procedures for secure money collection, counting, and deposit verification with required forms.

Appendix E: [Ohio Sales Tax Exemption Certificate \(STEC B\)](#)

Instructions for completing and using Form STEC B for tax-exempt purchases with proper documentation requirements.

Appendix F: [Sample Deposit Verification Form](#)

Standardized forms for documenting money counting and deposit procedures with dual control compliance.

Appendix G: [Sample Final Report](#)

Comprehensive template for evaluating fundraising results, documenting lessons learned, and planning improvements.

Disclaimer: This handbook provides general guidance based on current regulations and best practices. Always consult current federal, state, and local regulations, as well as your PTA's bylaws and policies. When in doubt, seek professional legal or financial advice.

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