

Appropriate & Equitable Use of PTA Funds

“To make every child’s potential a reality by engaging and empowering families and communities to advocate for all children.”

- National PTA Mission

Introduction

There are important guidelines but no definitive list from National and Virginia PTA, or the IRS specifying exactly what PTAs can and cannot purchase. Spending decisions should always be guided by the PTA mission and your 501(c)(3) nonprofit tax-exempt status. PTA funds exist to advance the mission of supporting every child’s potential.

Across Fairfax County PTAs (FCCPTA), there are many new officers each year, and I have received frequent inquiries about what is appropriate to spend funds on. This document is intended to provide practical guidance to help boards make thoughtful, mission-driven financial decisions.

A small introduction of myself: I am in my second year serving as Treasurer for the Fairfax County Council of PTAs and have also served as a treasurer at the local school level. I have provided solutions and answers to many PTA officers’ questions and have heard many examples of what other PTAs are funding. These experiences have helped me create this document.

I envision this list as a living document. It will be periodically updated and distributed to all PTA officers so that it remains relevant and useful. Please use these principles as a guidepost, not as definitive authority. At any time, these guidelines may be superseded or suspended by instructions from National or Virginia PTA.

PTA Guiding Principles

- **Mission-Driven** - All financial decisions must align with the PTA mission. Every expenditure should directly or indirectly support student success and strengthen the school community.
- Example: Funding a family math night or parent workshop on internet safety advances both family engagement and child welfare by strengthening the partnership between home and school. By contrast, paying for staff gifts or office furniture does not align with PTA’s mission.

There may be special circumstances, such as a request to purchase a refrigerator for the teachers’ break room. In these cases, the PTA Board must first be comfortable with the purchase and approve it for presentation to the membership. The final decision should be made by the general members, after open discussion and debate.

When considering these types of purchases, always ask:
“How does this expenditure help make every child’s potential a reality by engaging and empowering families and communities to advocate for all children?”

- **Equity** - PTA funds must benefit all students fairly. Money cannot be restricted to a specific subgroup of students based on grade level, academic achievement, or other demographics.
- Example: If funding a field trip for one grade, the PTA must ensure all students in that grade can participate. If the 2nd grade is visiting a local zoo, the PTA cannot agree to pay admission only for students whose families have paid PTA dues. PTA funding must cover or supplement costs in a way that ensures every 2nd grader is included, regardless of membership status or family income.
- **Not Replacing Public Funding** - PTA funds should not cover school system obligations such as facility upgrades, curriculum materials, or staff salaries (e.g., water fountains, whiteboards, textbooks, or teacher pay). These are the responsibility of Fairfax County Public Schools (FCPS).

This area can be confusing, because there are no absolute rules that apply to every situation. For example, it may seem appropriate to buy an item the school hasn’t budgeted for, but if it is part of the educational program or school facilities, then it generally falls under FCPS responsibility. PTA should not replace the role of the school system. Instead, PTAs are encouraged to use funds for enhancement, enrichment, and supplemental programs that add value beyond what the school is required to provide.

- Appropriate PTA spending includes enrichment programs, cultural assemblies, arts initiatives, student clubs, or community-building events.
- Once items are purchased and given to FCPS, they become FCPS property. FCPS is then responsible for maintaining, repairing, and replacing those items, and may choose to use them at their discretion.
- Example: If a PTA purchases new playground equipment, once it is installed, FCPS, not the PTA, is responsible for its upkeep, repairs, and safety inspections. The school system could also decide to remove or relocate the equipment if deemed necessary.

This raises the question: Why can a PTA pay for playground equipment but not for whiteboards or school textbooks? The reason is that playground equipment, while valuable for enrichment and student well-being, is not essential to classroom instruction. Because it is not required for academic delivery, the school administration may choose not to fund it, and a PTA can step in to provide it as an enhancement. By contrast, whiteboards, textbooks, and other instructional materials are part of the core educational program and therefore must be funded by the school system, not by PTA dollars.

- **Direct Payments** - To maintain accountability and transparency, PTAs should pay vendors, companies, or contractors directly, not the school administration. This avoids confusion about ownership of funds, ensures IRS compliance, and maintains proper oversight. Always require a written contract or agreement when services are provided and obtain an itemized receipt whenever funds are spent or transferred. These safeguards protect PTA funds, provide clear documentation for audits and financial reviews, and help ensure that every dollar is used as intended by the membership.

In addition, the PTA Executive Board should be actively involved in the planning of any school activities funded by PTA. The PTA's role is not simply to provide money, but to partner with the school in ensuring that the activity aligns with PTA's mission, bylaws, and budget.

- Example: If the PTA is funding a school-wide cultural arts program, the PTA Executive Board should help select the vendor or approve the final program. This ensures the PTA maintains oversight, fulfills its fiduciary responsibility, and guarantees that the activity reflects the values of the association.
- **Fundraising** - Follow the 3-to-1 Rule: For every fundraiser held, PTAs should provide at least three non-fundraising programs or services to benefit students and families. This keeps the PTA's focus on mission-driven activities, not fundraising alone.
- Example: If a PTA holds a fall catalog fundraiser, it should also provide programs such as a literacy night, a cultural arts assembly, and a family STEM night. This ensures families see direct value from PTA activities beyond fundraising. It is also a good idea to advertise during the fundraiser how the funds will be used. Let participants know the types of programs or events their contributions will support; for example, "Proceeds from this fundraiser will help bring a cultural arts program to our school this spring." Sharing this information builds trust, transparency, and enthusiasm for supporting PTA efforts.

→ **Financial Stewardship** - PTAs should aim to spend most funds within the year they are raised, while carrying over 10–20% of the annual budget to ensure continuity for the next school year. PTAs should also develop a summer budget, approved by membership before the fiscal year ends, to cover summer expenses.

- Examples:
 - Back-to-school activities (e.g., open house, welcome events)
 - Administrative costs (e.g., insurance, audit fees, financial review)
 - Ongoing obligations that may occur before the first general membership meeting

If raising money for a large future purchase, designate the project in advance, create a separate budget line, and clearly communicate progress to members. Again, using playground equipment as an example, the PTA should announce the project to the membership, vote to approve it, track all fundraising specifically in a separate line item, and provide regular updates so families know how close the PTA is to reaching the goal. Transparency ensures trust and keeps the community engaged in the effort.

→ **Personal Milestones and Tragic Events** - PTA funds may not be used for personal milestones such as birthdays, weddings, retirements, or baby showers, nor for flowers, cards, or gifts for individuals.

- Examples:
 - A teacher's birthday or retirement celebration
 - A staff member's baby shower or wedding gift
 - Thank-you flowers or personal gift cards for individual staff

In the case of a tragic event affecting a student, staff member, or member of the school community, PTA funds also may not be used for direct financial support. Instead, the PTA can:

- Encourage personal, voluntary donations from members.
- Share information on reliable community resources and nonprofits that can provide support.
- Examples:
 - The sudden death of a student, parent, or staff member
 - A family who has lost their home to a fire
 - A family impacted by a serious medical crisis (e.g., hospitalization, cancer diagnosis)

- A community member facing natural disaster displacement (e.g., flooding, winter ice storm damage)
- A military-connected family experiencing loss or injury of a service member

In these situations, the PTA should show compassion through personal outreach and by connecting families with organizations such as the American Red Cross, Salvation Army, local community foundations, or school district resources, rather than spending PTA funds.

→ **Outside Donations:** PTA may accept donations from outside organizations (such as civic groups, businesses, or nonprofits) to support projects or programs, provided the funds align with the PTA mission and nonprofit rules. For example, the NAACP might donate to help fund scholarships, or the Gary Sinise Foundation (an excellent organization that supports veterans and families) might provide funds to enhance school or community programs.

However, be aware that some organizations may seek to use the PTA to bypass school system processes or documentation requirements by channeling funds through the PTA instead of giving directly to the school. Units are strongly advised to exercise caution. Always research the organization, its mission, and its public reputation before accepting funds.

Be careful not to associate your PTA with groups whose values or actions conflict with PTA principles, as this could create reputational risk, negative media coverage, or conflict with FCPS and families.

- Example: Community First Investment Group (this is a made-up example) offered to donate funds to a PTA to start an after-school chess team, requesting only that their company logo be displayed on an advertising billboard. The PTA accepted the donation and launched the program. However, it was later discovered that the business had a history of predatory lending in local neighborhoods and was under investigation by the Virginia Attorney General at the time of the donation. Accepting their money, even with good intentions, could create long-term harm to the PTA's credibility and reputation. Imagine in this scenario if news of the donation were leaked to the media (not good ☹).

Remember, many charitable organizations and businesses have good hearts and genuinely want to help children. These partners can be valuable supporters of PTA programs, scholarships, and enrichment opportunities that directly benefit students and families. However, others may attempt to use the PTA as a front to gather community support or legitimacy for their own actions. Always evaluate the intent of the donation carefully and bring the potential donation to the general membership for open discussion. Healthy debate usually leads to the strongest, most thoughtful decisions.

Bottom Line

PTA funds should further the PTA mission, not supplement school budgets. Collaborate with administrators but maintain clear boundaries. Careful stewardship builds trust, promotes fairness, and protects your PTA's nonprofit status.

If your school is not providing essential supplies or instructional items, first discuss the concern with the principal. If nothing changes, escalate the matter through the chain of command within FCPS. These are school system responsibilities, and PTAs cannot replace or assume them. PTA funds must remain focused on enrichment, family engagement, advocacy, and child welfare, not on covering gaps in the school budget.

I'll repeat what I stated earlier; when in doubt, ask: *How does this expenditure help make every child's potential a reality by engaging and empowering families and communities to advocate for all children?"*

To further support officers across Fairfax County, FCCPTA will host after-hours training sessions throughout the school year. These sessions will cover spending guidelines, financial stewardship, and other important topics to help new and returning officers carry out their responsibilities confidently and effectively.

Thank you for volunteering your time and talents. Your leadership makes our schools stronger and helps build a better community for every child.

Questions?

Contact me at treasurer@fccpta.org or 937-409-9813 (please text first)

Please allow up to three business days for a response. During holiday weeks, I may need a bit longer. Do not hesitate to reach out with any questions or requests for clarification.

**Darrell Allen II, CPA
Treasurer
Fairfax County Council of PTAs**