



Parent Organizations in Montgomery County Public Schools

Kristen Latham

Montgomery County Office of Legislative Oversight

Parent Organizations in Montgomery County Public Schools

Parents organizations (parent-teacher associations, booster clubs, and education foundations) in MCPS schools provide key resources and supports to the individual schools that they operate in. This report responds to the Council's request to summarize the activities and financial information for the parent organizations in MCPS schools. Overall, OLO found there is limited financial data available on parent organizations in MCPS. The limited data suggests that parent organizations may expand inequities by school income because affluent schools have more PTA members and revenue than lower-income schools, which may be magnified by differences in booster club and education foundation revenue.

Parent Organizations in MCPS

OLO identified 263 parent organizations in MCPS schools, including 193 parent-teacher associations (PTAs), 56 booster clubs, and 14 education foundations. All but five schools (Francis Scott Key MS, Harmony Hills ES, Joann Leleck ES, Montgomery Village MS, and South Lake ES) in MCPS had PTAs. In addition, OLO found two PTOs in the County, Westover Elementary School and North Bethesda Middle School (which also has a PTA). OLO also identified 56 booster clubs and 14 education foundations. Walt Whitman High School had the most parent organizations including a PTA, an educational foundation, and eight booster clubs.

Cluster	PTAs			Booster Clubs	Education Foundations	
	High Schools	Middle Schools	Elementary Schools		High School	Elementary School
Bethesda	3	5	18	15	3	4
Potomac/Rockville	5	6	23	12	2	
Germantown/Clarksburg	4	8	23	6		
Gaithersburg/Damascus	4	7	22	7	1	
Northeastern	4	5	17	7	1	
DCC	5	9	25	9	2	1

Parent Organization Activities

Parent organizations provide the same types of activities and supports across the County but the focus depends upon the needs of the school, the goals of the school's administration, and the amount of funding available. Organizations in more affluent schools appear to focus on social events and student enrichment activities compared with parent organizations in less affluent schools focus on providing basic needs to students and staff.

- PTAs focus on various areas – academic enrichment (i.e. STEM activities, field trip scholarships), social/community events (i.e. back to school events, after prom), staff appreciation and teacher grants, or basic school needs.
- Booster clubs are organizations created to help support the efforts of a sports team or organization within a school - there are four main types of booster clubs: athletic boosters (for all sports or specific sports), all school boosters (for all extracurricular activities in the school), arts boosters, and other (such as robotics or ROTC).
- Education foundations have varied goals (some created for a specific purpose), but all focus on expanding opportunities for students through improved equipment and resources, funding of trips, and staff development.

Parent Organization Membership

Data on parent organization membership is only available for PTAs in the County. The table below shows that schools in the Bethesda and Potomac/Rockville areas have significantly higher participation rates in PTAs compared with other areas of the County and the County as a whole, with the greatest disparities being at the middle and high school levels.

School Level	% PTA Membership/School Population						
	Bethesda	Potomac/Rockville	Germantown/Clarksburg	Northeastern	DCC	Gaithersburg/Damascus	Entire County
High	44%	32%	13%	12%	10%	13%	20%
Middle	64%	63%	21%	21%	15%	19%	31%
Elementary	49%	53%	32%	28%	21%	25%	32%

Feedback from Parent Organizations

Almost all stakeholders OLO spoke with believe that there is funding inequity among parent organizations in the County. Numerous stakeholders reported that, while inequity in funding is an issue, the inequity in having their voice "heard" by MCPS and County Government is as much of an issue. Further, some stakeholders felt the purpose of their PTA has become a fundraising mechanism for basic school needs.

MCPS Policy on Parent Organizations

According to MCPS policy, parent organizations should not be expected to raise funds to purchase materials and instructional equipment for schools but are allowed to raise funds for both operating and capital projects including activities of school-sponsored groups, activities that benefit the student body, optional activities, support for community members experiencing hardship, supplemental materials or equipment that enhance instruction, or professional development for staff. One important exception is that parent organizations are not allowed to raise funds used to employ anyone to work in the schools during the regular school day. Also, it is important to note that once capital improvements are completed with funding from parent organizations that MCPS is responsible for the ongoing maintenance and repair of these projects.

Financial Information on Parent Organizations

There is very limited information available on the revenues and expenses of PTAs in the County. Parent organizations are required by law to provide the public with two financial documents upon request. However, neither of these documents provides detailed financial information: (1) IRS-990EZ tax form for organizations that have gross receipts more than

Organization Type	#	No Data Found	Epostcard	990EZ Form
Elementary School PTAs	134	12	72	50
Middle School PTAs	40	0	33	7
High School PTAs	25	0	18	7
Booster Clubs	56	8	22	25
Educational Foundations	14	1	8	5

\$50,000 (\$50,000 or less file the ePostcard, which provides no financial information); or (2) most recently completed fiscal year's financial statement. Parent organizations are not required to provide budgets or other financial information – OLO was only able to find 17 organizations with any budget information available publicly. The actual scope of the disparities in parent organization resources between low- and high-poverty schools remains unknown.

However, the limited publicly available data of parent organizations in the County suggests that there are disparities in funding, particularly between schools located in the Bethesda area compared to the remainder of the County.

PTAs. OLO found that a majority of parent organizations that filed 990EZ that had over \$50,000 in receipts were located in the Bethesda area. Of the four total high schools in the County that had \$50,000 in receipts, three were in Bethesda (BCC, Walter Johnson, and Whitman). The only middle school that had \$50,000 in receipts was in Bethesda (Pyle). The table below summarizes data from elementary school PTAs.

Cluster	Percent of Schools in Cluster with Data	Average				
		Total Revenue	Revenue Per Student	Total Expenditures	Expenditures Per Student	Net Assets
Bethesda	83%	\$65,152	\$119	\$59,857	\$110	\$49,586
Potomac/Rockville	52%	\$44,376	\$90	\$42,480	\$86	\$24,306
Germantown/Clarksburg	33%	\$30,206	\$56	\$28,091	\$55	\$18,853
Gaithersburg/Damascus	17%	\$30,420	\$63	\$38,867	\$69	\$21,044
Northeastern	13%	\$33,765	\$73	\$34,476	\$75	\$27,882
DCC	24%	\$37,176	\$56	\$38,186	\$59	\$27,676

Booster Clubs and Educational Foundations. Booster clubs and education foundations were less disparate. Of the 16 school booster clubs with more than \$50,000 in receipts, only six were located in the Bethesda area. The three booster clubs with the most revenue were all crew boosters: Whitman Crew (\$418,000); Walter Johnson Crew (\$316,000); Churchill Crew (\$289,000). Only three other booster clubs had over \$100,000 in revenue – Damascus Athletics, Richard Montgomery Athletics, and Whitman Athletics.

There were only three high school education foundations with more than \$50,000 in receipts, with only one being in Bethesda – the Whitman Educational Foundation had \$119,000 in revenue, Montgomery Blair Magnet Foundation had \$65,000, and Walter Johnson Education Foundation had \$15,711. None of the elementary school educational foundations had more than \$50,000 in receipts.

Discussion Issues

More affluent schools have the capacity to raise more funds through parent organizations, which may magnify inequities between low-poverty and high-poverty schools. Research states that the transparency of financial information is key to a more equitable allocation of resources. The Council should discuss with MCPS and parent organizations methods to promote greater transparency of private dollars in the schools, including requiring schools to accurately report and publicize private contributions. Council and MCPS could then assess the impact of parent organization funding openness to the reallocation of private funding to determine the best approach to advance policies and strategies that increase equity among parent organizations, schools and school communities.

OLO Report 2020-8

Parent Organizations in Montgomery County Schools

Table of Contents

Introduction.....	1
1. Parent Organizations, Policies, Financial Requirements and Equity Concerns....	3
2. Local Parent, Teacher and Student Organizations.....	14
3. Local Booster Clubs and Education Foundations.....	31
4. Feedback from Local Parents.....	39
5. Findings and Discussion Issues.....	41
6. Agency Comments.....	47

Introduction

Parent organizations offer assets to the school communities they serve. These include parent-teacher (and student) associations, booster clubs and education foundations that support school goals and the interests of students, teachers, and parents. Researchers have questioned, however, whether parent organizations in schools primarily benefit:¹

- All students through the advancement of social capital and democratic principles that build community and improved learning opportunities for all learners, including low-income and lower-resources students; or
- Affluent students enrolled in schools most able to capitalize on private revenue and volunteers to support in-school and extra-curricular programs and/or capital improvements.

The first hypothesis aligns with the concept of advancing equity: that resources are allocated to schools and students based on their needs so that students impacted by poverty can perform at high levels. The second hypothesis aligns with the concept of expanding inequities: resources are concentrated among schools and students that demonstrate the least need for additional resources.

Policymakers advocating for narrowing opportunity gaps by race, ethnicity, and income hope the first hypothesis prevails and that parent organizations do not widen disparities among low- and high-income schools. To consider whether parent organizations narrow or expand disparities among Montgomery County Public Schools (MCPS), the County Council tasked OLO to summarize the activities and financial information for individual other parent organizations in schools.

Non-profit, parent-based organizations often provide key resources and supports to the individual schools that they support. These resources and investments can include support for athletics and other extracurricular activities, community events, student scholarships, academic enrichment, capital improvements, and staff support.

Among MCPS' 206 campuses, almost all schools have a PTA according to the Montgomery County Council of Parent-Teacher Associations. Many MCPS campuses have booster clubs and school education foundations in addition to PTAs, particularly at the high school level. This report describes information and data on these parent organizations and their funding:

Chapter 1, Parent Organizations, Policies, Financial Requirements and Equity Concerns, describes parent organizations that operate within Montgomery County Public Schools, MCPS' policies for parent organizations, and practices used in other jurisdictions to advance equity in parent organization resource allocation across schools.

Chapter 2, Local Parent, Teacher and Student Associations, describes the activities, membership and financial information for parent teacher associations (PTAs) in MCPS schools.

Chapter 3, Local Booster Clubs and Education Foundations, describes the activities and financial information of booster clubs and educational foundations OLO identified in the County.

¹ Murray, Domina, Renzulli, and Boylan, "Civil Society Goes to School: Parent-Teacher Associations and the Equality of Educational Opportunity"

Chapter 4, Feedback from Local Parents, describes general themes OLO heard on parent organizations from MCPS, MCCPTA, MD PTA and individual school organizations.

Chapter 5, Findings and Discussion Issues, summarizes OLO's project findings and issues for Council discussion.

Several findings emerge from the information and data reviewed in this report:

- The existence of PTAs in almost all County schools in 2019 and their common programs suggests that parent organizations benefit all students.
- Yet, available data on the distribution of local PTA resources suggests that, in practice, parent organizations may expand inequities by school income because affluent schools have more PTA members and revenue than lower-income schools.
- Differences in PTA membership and revenue by school income are magnified by differences in booster club and education foundation revenue by school income.

Based on this project's collective findings, OLO recommends that the County Council discuss with the Board of Education the potential for (a) increasing parent organization financial reporting requirements to better understand available resources for each school community and (b) redistributing some parent organization funds to enhance equity among schools and school communities.

Methodology. To conduct this study, OLO gathered information through document and law/regulation reviews, data analysis, and interviews with stakeholders. OLO staff member Kristen Latham completed this report with significant assistance from Elaine Bonner-Tompkins. OLO received a high level of cooperation from everyone involved in this study and appreciates the information and insights shared:

Montgomery County Public Schools

Frances Frost, Assistant to Associate Superintendent
Everett Davis, Student, Family, and School Services

Montgomery County Council of
Parent Teacher Associations (MCCPTA)

Cynthia Simonson, President, Acting
Tracie Potts, Vice President, Administration
Khristy Kartsakalis, Treasurer

Maryland PTA

Tonya Sweat, Vice President for Advocacy
Bruce Butz, Treasurer

Individual Organizations

Ashburton Elementary School
Forest Knolls Elementary School
Forest Oak Middle School
Gaithersburg High School
Kemp Mill Elementary School
Kensington Parkwood Elementary School
Mill Creek Elementary School
North Chevy Chase Elementary School
Richard Montgomery High School Boosters
Richard Montgomery High School PTA
Sligo Creek Elementary School
Wayside Elementary School
Winston Churchill High School

Chapter 1. Parent Organizations, MCPS Policies, Financial Requirements, and Equity Concerns

For this report, OLO was asked to look at the activities and financial information of parent organizations in the County. OLO focused on organizations that are located in individual schools and found three primary types of organizations—parent teacher associations (PTAs), booster clubs, and education foundations. This chapter provides an overview of the framework in which parent organizations can operate in Montgomery County including: an overview of the types of organizations identified, MCPS policies and regulations, financial requirements of the organizations, and addressing inequity in other jurisdictions. A series of findings emerge from the information reviewed in this chapter:

- The missions of PTA's and education foundations generally focus on all students within a school, while booster clubs tend to focus on serving a subset of students.
- Parent organizations should not be expected to raise funds to purchase materials and instructional equipment and funds raised by parent organizations cannot be used to employ anyone to work in the schools during the regular school day. County PTAs are required to abide by National and State PTA financial guidelines, which limit what organization funds may be used for. Booster clubs and education foundations do not have similar requirements.
- MCPS' policies and regulations aimed at encouraging parent organizations to invest in programming that serves all students and prohibiting them from paying staff for services offered during the school day helps to minimize the impact of parent organization revenue fostering inequities in school day operations. MCPS' policies and regulations, however, neither encourage nor require equity among other parent organization expenditures, including capital improvement projects. Parent organizations are allowed to expend resources however they would like.

A. Types of Parent Organizations

OLO identified three types of parent organizations located in individual schools that support students in a variety of ways – parent teacher associations, booster clubs, and education foundations. This section provides definitions for each of these organizations.

Parent Teacher Associations (PTAs). A parent–teacher association (PTA) is a formal organization composed of parents, teachers and staff intended to facilitate engagement and parent participation in school. The PTA works with schools to build strong working relationships among parents, teachers and schools to ensure that students succeed. Most public and private schools have a PTA or an equivalent local organization. At the middle or high school level, the PTA can become the Parent Teacher Student Association (PTSA), because students may be included to offer their perspectives and get involved in the decision-making process. Some of the activities that a typical PTA does include coordinating educational and social events, recruiting volunteers, organizing staff appreciation activities, providing a forum for parents and teachers to share information and address concerns, and advocating for the schools to elected officials.

PTAs and parent teacher organizations (PTOs) are similar types of organizations – they both promote the welfare of students and families, encourage parent involvement and participation, and engage the community. The primary difference is the affiliation with the National PTA. While individual PTAs set

their own goals and missions, they are affiliated with (and must pay dues to) the National PTA and State PTA. Parent teacher organizations, on the other hand, are independent. There are numerous reasons why a group would choose to be a PTO instead of a PTA - keeping money raised instead of paying dues to the state and national PTA, not being bound by rules and regulations of the National PTA, or not supporting the advocacy efforts of the National PTA.²

Booster Clubs.³ Booster clubs are nonprofit organizations organized and run by parents, mostly at the high school level. Booster clubs are often created to raise funds and generally support a specific club or sports team within a school, including equipment, transportation, and other things that the clubs and sports teams need. Booster clubs typically are not involved in advocacy and do not get involved in larger school issues regarding overall resource management or school operations. Membership tends to be specifically representative of the clubs and athletic programs a booster club supports.

Education Foundations. Local education foundations are nonprofit organizations that are affiliated with a school that provide supplemental funding for educational programs and activities for which public funding is not available. These organizations are self-governed and raise revenue through donations, grants, and activities to support their local school's needs. Education foundations have varying purposes – a foundation might have been created for a specific project or may have been created to fund educational enrichment opportunities across all academic subjects. Education foundations do not have the same requirements or limitations on what funding can be used for compared with PTAs.

B. MCPS Board of Education (BOE) Policies

This section provides a framework in which parent organizations in Montgomery County must operate, including relevant MCPS Board of Education policies that affect the operation and expenditures of all parent organizations – PTAs, booster clubs, and education foundations. There are numerous MCPS BOE Policies that outline what parent organizations (and other community organizations) can and cannot fund in relation to MCPS schools, summarized below.

Encouraging Parent Engagement Through Parent Groups. Policy ABC and Regulation ABC-RA (Parent and Family Involvement) state that the Board supports the development of parent and family involvement programs and services that are comprehensive and linked to student learning and based on, but not limited to, the National Standards for Family-School Partnerships: (a) welcoming all families into the school community; (b) communicating effectively; (c) supporting student success; (d) speaking up for children; (e) sharing power; and (f) collaborating with community.

The regulation outlines that MCPS employees are expected to convey a commitment to building respectful, inclusive school communities and utilizing professional development opportunities on cultural competence and effective parent/guardian and family involvement. This includes (among other actions) working collaboratively with the PTAs and other parent/guardian groups.

School-Related Fundraising by Parent Groups. Policy CND and Regulation CND-RA (School-Related Funding) address parent groups and their expenditures. This policy provides a framework for “school-related fund-raising activities in or on behalf of MCPS that safeguards instructional time, maximizes the

² <https://www.greatschools.org/gk/articles/the-role-of-the-pta/>

³ <https://www.greatschools.org/gk/articles/the-role-of-the-pta/> and <https://www.boostr.co/booster-club-management/a-guide-to-booster-club-and-pta-differences/>

safety of students, supports a common school experience for all students, and includes appropriate accountability provisions.” This includes funding from PTAs/PTSAs, foundations, booster clubs, and other community groups.

The policy states that fundraising is not the primary mission of PTAs and that schools should not become dependent on fundraising activities to purchase materials and instructional equipment. The organizations should not be expected to raise funds to support specific programs or purchase materials to enhance the instructional program. Additionally, funds raised by these organizations cannot be used to employ anyone to work in the schools during the regular school day.

The organization should work with school leadership to ensure that school-related fundraising efforts pursue shared purposes, which may include, but are not limited to, the following:

- Supporting activities of school-sponsored groups such as school classes or grade-level groups, clubs, teams, performing arts groups, and countywide student organizations;
- Supporting activities that benefit the student body;
- Providing supplemental funds to help cover the costs of optional activities;
- Raising funds for charitable purposes or for members of the community experiencing hardship;
- Providing supplemental materials or equipment that enhance the instructional program or the administrative functions of the school; or
- Providing supplemental support for staff to participate in professional development activities - funds cannot be used to employ anyone to work in the schools during the regular school day.

The regulation further outlines procedures for school-related fundraising activities - organizations must coordinate with the principal in advance to make sure funds are raised in accordance with BOE policy, fundraising does not interfere with the instructional program or previously planned school-sponsored fundraising activities, and the safety of students is not at risk.

Purchasing of Materials with Non-MPCS Funds. Policy DJA-RB (Purchase of Materials and Equipment Using Nonappropriated Funds and Acceptance of Donated Items) outlines the processes for accepting donated items or purchasing materials and equipment with non-appropriated funds in MCPS, including allowing only materials and equipment on MCPS-approved equipment lists to be purchased with nonappropriated funds. This assures items can be repaired and maintained by current MCPS equipment and staff (as MCPS is responsible for maintaining and repairing items of approved materials and equipment used in schools and central offices). Donated materials and equipment in good condition but not on the approved equipment list can be considered after consultation with and approval by an appropriate MCPS specialist.

Facility Improvements with Non-MCPS Funds. Policy CNE (Facility Improvements That Are Not Funded with Montgomery County Revenues) establishes the process for accepting non-Montgomery County government funds (parent/community organizations, non-Montgomery County government organizations, private organizations/businesses, or trusts) for capital improvements. The policy states, “This policy is designed to allow for contributions for facilities improvements from non-Montgomery County funding sources, without creating inequities among school communities.” MCPS limits this type of funding to improvements in which the physical plant or site improvements are a fixed asset, meet established capital budget funding criteria, and have a minimum life cycle of fifteen years. *These funds may be used for:*

- a) Activities that benefit a school-sponsored activity or the school as a whole, such as playground equipment, stadium lights, or theatrical equipment;
- b) Supplement architectural, landscaping, or aesthetic enhancements to the facility for neighborhood compatibility;
- c) Enhance community use of schools, such as a larger gymnasium than would normally be provided as part of a new school, modernization, or addition project; or
- d) Provide for the construction of community or recreational improvements funded by other governmental entities for joint community and school use.

It is important to note that once capital improvements are completed with funding from parent organizations that MCPS is then responsible for the maintenance and repair of these improvements. MCPS' policies and regulations allowing parent organizations to invest in capital improvements may expand inequities between schools – the ongoing maintenance and repair of parent organization funded capital improvements are funded by MCPS operational funds, which may enable highly resource parent organization to leverage scarce MCPS operational funds in higher income schools.

In June 2014, a Steering Committee on Policy CNE: Facility Improvements That Are Not Funded with Montgomery County Revenues released a final report on capital project funded by non-MCPS funds. The Committee found that facility improvements made through contributions from outside sources from 2011 to 2013 occurred at 53 elementary schools, 15 middle schools, and 16 high schools throughout the County. Of the total \$2.1 million in contributions, 46% were less than \$1,000. Twenty-two of the projects cost between \$10,000 and \$1.3 million, with almost all of them in more affluent communities with fewer minority students. As a result of the report, the Committee recommended:

- Create a more positive tone in the policy to include the benefits of fundraising for facility improvements, not just the restrictions.
- Add to the policy a twin concern with the “promotion of equity” along with the current concern with the “avoidance of inequities.”
- Add the MCPS Educational Foundation, Inc., as both a funding source for facility improvements and a source of information and strategies for fundraising.
- Create and distribute a user-friendly document (“toolkit”) to explain the policy and include strategies for fundraising and partnering with communities that have raised funds.
- Reconsider the role of high school stadium artificial turf fields in the policy.

C. Financial Requirements of Parent Organizations

This section provides a brief overview of the financial obligations of parent organizations. County PTAs are required to abide by National and State PTA financial guidelines, summarized below. Booster clubs and education foundations do not have similar requirements.

Local PTAs in Montgomery County are required to follow the financial rules and guidelines established in the Maryland PTA's *Cash Encounters Financial Management Guide*.⁴ This resource provides guidance on: (1) budgeting; (2) insurance and liability; (3) reporting; (4) taxes; and (5) federal, state, local laws. This document states that a PTA's budget must be approved by the general membership of the PTA –

⁴ The most recent version, 2018-2019 is available at <http://mdpta.org/wp-content/uploads/2019/02/Cash-Encounters-18-19-Final.pdf>.

only expenses that are included in the budget are eligible for reimbursement and no funds can be spent until the budget is approved. The National PTA provides two guiding principles for budgets:

- PTAs should use the 3-to-1 rule - for every fund-raising activity, there should be a least three non-fundraising projects for helping parents/children or advocating for school improvement.
- While there is no ruling from the IRS or National PTA that limits the amount of money that a PTA may carry over to the next budget year, it is recommended that each PTA should carry over just enough funds to pay expenses through the summer and until the first fundraiser and/or dues collection.

PTAs are limited in what expenses they can incur. The primary focus of PTA is advocacy and supporting student success - it is not supposed to be fundraising. PTAs may raise funds to meet their planned and approved budgets, but they should be certain that they are raising funds for appropriate PTA expenditures. The Maryland PTA compiled the following list of appropriate uses for PTA funds, which was reviewed and approved by the National PTA and the National PTA's attorneys for use in Maryland.

Appropriate Uses of Funds for PTAs in Maryland (Maryland PTA)

Enrichment
<ul style="list-style-type: none"> Funding or subsidizing extracurricular field trips for students Classroom/school enrichment programs including special equipment or special field trips, special cultural arts presentations for activities beyond curricular demands Cultural arts programs and assemblies
Social/Community Events
<ul style="list-style-type: none"> Family engagement events such as fun nights, reading nights, movie nights, magic shows, etc.
School Support/Staff Appreciation
<ul style="list-style-type: none"> Awards for students, teachers, parents, volunteers, administrators, and community members PTA/school-related celebrations such as Back to School Night, American Education Week, Founder's Day, Teacher Appreciation Week, etc. Scholarships for graduating students
Fundraising
<ul style="list-style-type: none"> Fundraiser costs
Administrative/Advocacy
<ul style="list-style-type: none"> Communications/publicity about PTA and school individuals, activities, or awards Committee expenses for standing, special and Ad Hoc committees to perform their duties Guest speakers at PTA meetings Refreshments provided for meetings, conferences, public hearings, PTA social activities, etc. Leadership training including PTA workshops, conferences and conventions Local, State, and National PTA-related legislative activity Membership supplies such as envelopes, stamps, stamp pads, flyers, posters, etc. Memorials for students, teachers, administrators, and PTA leaders Organizational expenses such as accounting software, bank fees, membership website, etc. Parent workshops/seminars on education, health, parenting and other community issues Postage and stationery Promotional items to be given away that promote the school and/or PTA National, State and Council dues PTA newsletters and publications Volunteer appreciation

The Maryland PTA further summarizes expenses that are allowed but should be used “cautiously.” The Maryland PTA’s Cash Encounters guidebook specifically says the following about the use of funds for these purposes: “Cautionary use of PTA funds – the PTA is not a filler for the school budget. All of the items below should be supplied by the school districts. If the school budget is not being met, this is when the PTA needs to use its power of advocacy.”

The following is a list of “cautionary” expenses – all of which could be categorized as school support/staff appreciation. One item on this list, funding of school personnel (*italicized*), is not allowed in Montgomery County under MCPS Board Policy CND – “Funds raised by fund-raising groups cannot be used to employ anyone to work in the schools during the regular school day.”

- Basic school supplies;
- Capital improvements;
- Contributions to other associations and noncharitable organizations;
- *Funding of school personnel including wages and/or benefits for additional teachers, instructional assistants, administrators, staff personnel, therapists, nurses, counselors, custodians, etc.;*
- Janitorial supplies;
- Playground equipment;
- Presentation equipment such as film projectors, overhead projectors, slide projectors, etc.;
- Principal's discretionary fund, a block grant that is given to principal to use for educational expenses;
- School office equipment such as copiers, copy paper, fax machines, shredders, telephones, etc.;
- Teacher development including continuing education/college fees for teachers, instructional assistants, therapists, nurses, and/or administrators; and
- Technology such as computers, monitors, printers, scanners, modems, and the associated infrastructure.

D. Research on Parent Teacher Organization Inequity

The most significant criticism of parent organizations is that the most well-resourced schools are more likely to have parent organizations that can raise significant funding, magnifying the already unequal distribution of educational opportunities. While schools have different policies about allowable PTA activities and financial reporting requirements, few limit the amount of money that can be raised, strictly regulate how PTAs spend money, or mandate that funds be distributed equally within a district.⁵ Further, a relatively small group of parents, typically white and more affluent, play a disproportionately large role in PTA operations. These parents may be more likely to utilize their social, cultural, and financial resources to influence teachers and administrators and may marginalize the remainder of the community.⁶

While there is little research on this topic (summarized in the remainder of this section), some practices have emerged to address inequity of the operations and funding of parent organizations in schools:

- Requiring schools to report detailed private contributions;
- Including parent organization funding when calculating school budgets;
- Creating an equity fund to redistribute a share of donations from high-income schools to low-income schools;
- Restricting the use of parent organization funding for staffing; and
- Encouraging donations that provide district-wide benefits.

⁵ <https://www.theatlantic.com/education/archive/2016/07/how-marginalized-families-are-pushed-out-of-ptas/491036/>

⁶ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6545986/>

MCPS has implemented two of these practices - MCPS does not allow parent organizations to fund any positions during the school day and the Montgomery County Educational Foundation⁷ serves as a central organization in which donations can be given to serve students districtwide. However, MCPS does not require parent organizations to report contributions, include parent organization funding during budget discussions, and does not have an equity fund to pool and redistribute donations.

Civil Society Goes to School: Parent-Teacher Associations and the Equality of Educational Opportunity.⁸ This study reviewed the characteristics of schools in which PTAs do and do not operate and the relationship between PTA operation and distribution of educational opportunities in North Carolina. An overall finding of the study is that “PTAs might be both a common good and a mechanism for opportunity hoarding among the advantaged” and “this work is a first step toward a broader research agenda on parental collective action and social inequality.”

Methodology. In order to conduct this study, researchers linked data from multiple sources – (1) nonprofits’ IRS tax filings to identify parent-teacher organizations affiliated with North Carolina public elementary schools between 1999 and 2015; (2) school-level data from the National Center for Education Statistics’ Common Core of Data; (3) geocoded demographic estimates from the American Community Survey; and (4) student-level administrative data from the North Carolina Education Research Data Center to document PTA activity in the school’s students attend as they age through elementary school.

Conclusions of the Study. The study found that PTAs are a significant institution in North Carolina and are accessible to a significant number of children regardless of socioeconomic backgrounds. The study found that PTAs are more likely to form in schools with large, racially diverse populations and as the proportion of black students increases, the likelihood of having a PTA declines.

The study also concluded that, on average, PTAs are distributed relatively evenly across various demographic contexts, but PTAs raising at least \$50,000 annually operate almost exclusively in homogeneously white and affluent schools. This finding mirrors OLO’s findings about PTAs in the County – PTAs exist in schools throughout the County, but in the schools that raised over \$50,000 (schools that have public IRS tax forms), the majority of schools were in more affluent areas. For more discussion about this in Chapter Two.

The study also looked at the link between PTAs in schools and student achievement and found that:

- Students who attend schools with active PTAs experience small but significantly higher year-to-year gains in mathematics than their demographically similar peers who attend schools that do not have an active PTA.
- However, in reading, the academic benefits associated with attending a school with a PTA are exclusively to nonpoor students.

⁷ The Montgomery County Public Schools Educational Foundation supports the special needs and aptitudes of students enrolled in MCPS, supports MCPS strategic initiatives, and supports community engagement that bolsters successful student outcomes. <https://www.mcpsfoundation.org/>

⁸ <https://www.rsfiournal.org/content/5/3/41>

Center for American Progress Report.⁹ In April 2017, the Center for American Progress completed an extensive study of PTA spending across the nation. The report stated: *“While the millions of dollars parents raise is equivalent to less than 1 percent of total school spending, the concentration of these dollars in affluent schools results in considerable advantages for a small portion of already advantaged students. This situation risks deepening school funding disparities, which already exacerbate inequities.”* Some of the report’s more specific findings include:

- In 2013-14, the nation’s 50 richest PTAs raised nearly \$43 million or about \$867 per student. These schools serve about one-tenth of a percent of the nationwide student population while raising around 10% of the estimated total \$425 million raised by all PTAs in the country.
- The nation’s wealthiest PTAs are found in high-income school districts or in high-income schools within lower-income districts.
- Only a few of the school districts with the 50 richest PTAs have policies that address what those PTAs can and cannot fund.

The report highlighted PTA contributions in Washington, D.C. schools (DCPS), a school district in which about 75% of students are from low-income families. In 2013-2014, DCPS’ five wealthiest PTAs (in NW Washington) raised almost \$3 million, yet served an average of only 8% of low-income students. This funding paid for after-school programs, equipment, and arts programs; high poverty schools in DCPS had to pay for some of these programs with public dollars.

Restrictions on PTA Funding. The report also compared different policies in neighboring jurisdictions on restricting what funds may be used for and found evidence that these policies may have very little impact on parent contributions. The report compared Montgomery and Anne Arundel Counties. **It is important to note this data is from 2014.**

Montgomery County Public Schools	Anne Arundel County Public Schools
Approximately 150,000 Students	Approximately 80,000 Students
35% FARMS	32% FARMS
70% Students of Color	40% Students of Color
Median Household Income - \$115,700	Median Household Income - \$102,000
Parents Contributions Cannot Influence School Staffing ¹⁰	No Limitations on Use of PTA Funding

The report looked at IRS forms for 2012-2014; because PTAs are not required to report if they have revenues of less than \$50,000, the report was only able to review about half of the PTAs in each County. Some of the key findings include:

- Montgomery County PTAs raised around \$70 per student during the years 2012 through 2014, while the PTAs in Anne Arundel County raised slightly less—around \$60 per student.
- In both districts, schools serving the most affluent students received significant revenue from parents, while the highest-poverty schools received very little, if anything, from their PTAs.

⁹ *Hidden Money: The Outsized Role of Parent Contributions in School Finance*. Catherine Brown, Scott Sargrad, and Meg Benner, April 2017. Center For American Progress.

<https://cdn.americanprogress.org/content/uploads/2017/04/18074902/ParentFundraising-report-corrected.pdf>

¹⁰ MCPS School Board Policy CND states that “funds raised by fund-raising groups cannot be used to employ anyone to work in the schools during the regular school day.”

Sharing of PTA Funding. The Portland Public Schools (OR) has established an equity fund in which parent fundraising is redistributed across the school system to its highest-needs schools. Under the Portland Public Schools Foundation, schools can start their own Local School Foundations to raise funds for in-school staff positions – these foundations must give one-third of their total revenue (after the first \$10,000) to the district foundation. The Foundation then gives dollars to schools based on a formula that accounts for several factors: PTA funds, local school foundation funds, and previous equity.

The study compared the Portland system to the Seattle Public Schools, which is of comparable size and demographics and does not have an equity fund. Overall, the report found that *“policies that equitably redistribute donations—or divert a portion of the contributions to affluent schools to high-poverty schools with more significant need—did not substantially reduce overall parent contributions.”* More specifically, parent fundraising was similar in the years studied - Portland’s PTAs raised less each year than Seattle’s PTAs, which can be explained by the differences in average earnings within each city. Further, in 2013-14, the ten wealthiest schools in Portland raised at least \$750,000, while the ten highest-poverty schools received very little money in parent donations. Through the Foundation’s equity grants, the high-poverty schools received at least \$270,000. The ten wealthiest schools in Seattle received at least \$1.6 million, while the 10 highest-poverty schools did not receive any parent contributions or additional funds through redistribution.

Case Study PTA Funding Transparency: New York City Public Schools

All schools in the New York City Public School System are required to have either a parent association (PA) or a parent-teacher association (PTA). While the payment of dues cannot be a condition for participation or membership, a PA/PTA may choose to solicit dues. All PAs or PTAs in NYC must file an Annual Financial Report to the school and NYC DOE.

In November 2018, the New York City Council passed a bill requiring the Department of Education to publish an annual report on how much each parent-teacher association or parent association fundraises. The school system already collects the information from each school, but it is not published. The sponsor of the bill wanted the data to demonstrate inequities in the school system that can be exacerbated by parent fundraising in order to begin a conversation about “how the city might address the glaring disparities that arise from the PTA Haves and Have Nots.” The bill requires the report be posted on its website, provided to the City Council, and provide demographic information (race, ethnicity, and English learner status) for each school alongside the PTA’s funding.

In December 2019, the first report was released. The data, self-reported by the PTAs and not audited, showed vast racial inequities in the access children have to extracurricular resources. The school system has acknowledged that some of the data may be faulty.

Sources: (1) <https://www.schools.nyc.gov/get-involved/families/parent-associations>; (2) https://nycdoe.sharepoint.com/:w:/r/sites/FACESupports/_layouts/15/Doc.aspx?sourcedoc=%7BEE878DC1-A7C3-41B0-8705-F57FFA362096%7D&file=PA%20Annual%20Financial%20Report.docx&action=default&mobileredirect=true; (3) <https://chalkbeat.org/posts/ny/2018/11/02/as-city-starts-collecting-data-on-inequities-in-pta-fundraising-the-search-is-on-for-potential-solutions/>; (4) <https://gothamist.com/news/riddled-errors-pta-fundraising-data-still-reveals-huge-disparities>

Case Study PTA Equity Fund: Portland Public School System

The Portland Public Schools Foundation is a non-profit organization created in 1994 focused on “creating, coordinating and facilitating public, private and philanthropic partnerships that foster equitable opportunities and benefits for the students of Portland Public Schools.” Under this program, parents raise money for individual foundations in their own schools (local school foundations), and if they raise \$10,000 or less, they keep all of it. If they raise more than that, one-third of every dollar raised beyond the \$10,000 threshold is put in a pot (equity fund or Parent Fund), which is then distributed, according to a formula, to the Portland schools with the highest need. There are currently 42 school communities with active local school foundations.

In 2018, local school foundations raised over \$4.6 million, with approximately one third of it redistributed to schools in the form of Parent Fund grants. The current Director of the program says of the program - “People are bought in; nobody bats an eye.” However, there still some criticisms of the program: (1) only money that is transferred into PTA accounts has to be reported and if funds are spent directly on students, classrooms, and programs, they are not included; (2) teachers hired using the funds have poor job security; and (3) schools with PTAs that are successful, but not very successful, at fund-raising can be harmed - whether a school has raised a million dollars or \$11,000, it must give away 30% of all funds that exceed the \$10,000 threshold and does not meet the requirements for an equity grant - instead of receiving a grant, it will keep only a little more than \$10,000.

Case Study PTA Equity Fund: Santa Monica-Malibu Unified School District

The Santa Monica-Malibu Unified School District in California includes ten elementary schools, two middle schools, three high schools, an adult high school, and an alternative school. The District includes two distinct communities – Malibu, which is overwhelmingly affluent and Santa Monica, which is mixed income. In 2011, the District created the Santa Monica-Malibu Education Foundation, which is a centralized organization to pool PTA donations and redistribute it to schools for programs, additional staff and professional development. Parents could still donate directly to some school-specific projects.

However, there was significant parent backlash. A school board report reported that contributions from Malibu parents plummeted since the creation of the program - Santa Monica parents contributed 95% of the money raised. One school board member attributed the large discrepancy between the two cities to an organized boycott. There were also significant discussions of a potential split of the school district from Malibu parents.

In July 2018, the School Board unanimously passed a new policy that replaced the centralized model. Under the new policy, the Foundation was disbanded and two organizations were created. The Santa Monica Education Foundation is responsible for raising money for Santa Monica schools and Malibu LEAD is responsible for fundraising for Malibu schools. Each group works with a separate Superintendent's Advisory Committee composed of representatives from all the schools in their respective community. Any surplus is placed in an endowment.

Sources Portland (1) <https://www.theatlantic.com/education/archive/2019/11/pta-fundraising-schools/601435/>; (2) <https://slate.com/human-interest/2018/11/parent-teacher-organizations-education-inequality.html>; (3) <https://fundforpps.org/>; (4) <http://www.seattleschild.com/TakeBackPTA-What-is-this-movement-and-how-will-it-help-Seattle-kids/>

Sources Santa Monica: (1); (2) https://www.surfsantamonica.com/ssm_site/the_lookout/news/News-2018/July-2018/07_06_2018_School_Board_Separates_Santa_Monica_Malibu_Fundraising_Efforts.html; (3) <https://headinthesandblog.org/2017/04/pta-donations-worsen-school-funding-inequity-time-redistribute-wealth/>; and (4) <https://patch.com/california/malibu/new-nonprofit-created-fundraise-malibu-schools>

Chapter 2. Local Parent, Teacher and Student Associations

According to the Maryland PTA, there are 193 local PTAs in Montgomery County, organized in 6 areas (aligned with MCPS areas) and 25 clusters (each cluster consists of a high school plus its feeder schools). This chapter provides an overview of PTAs in the County, including activities, members, financial information, and feedback from stakeholders. Key findings include:

- There is very limited information available on the revenues and expenses of PTAs in the County. For a majority of PTAs, OLO was not able to find any financial information.
- Limited data available shows higher levels of PTA funding for more affluent schools in the Bethesda cluster compared to schools elsewhere in the County. Of the IRS data available for elementary schools, schools in the Bethesda cluster had about double the revenue of the average of any other cluster in the County.
- Schools at all three levels in the Bethesda and Potomac/Rockville areas had a significantly higher level of PTA membership dues paid compared with the school populations in other areas of the County.
- In general, PTAs provide the same types of programs and supports across the County. However, more affluent schools appear to focus on social activities for the school and enrichment activities for students while less affluent schools focus on basic transportation or supply needs for its students and/or staff.

A. PTAs in Montgomery County

In order to identify PTAs in Montgomery County, OLO reviewed Maryland PTA data on membership dues (each County PTA is required to pay membership dues to the State as an affiliate member) and individual PTA websites. All PTAs in the County are part of the Montgomery County Council of Parent Teacher Associations (MCCPTA) – the association organization under the umbrella of the Maryland and National PTA. The following table summarizes the number of County PTAs that pay dues to the State.¹¹

¹¹ OLO used MCPS school clusters to group schools. School clusters are groups of geographically defined attendance areas and include elementary and middle-level schools that feed into particular high schools and consortium schools. Bethesda Cluster includes Bethesda-Chevy Chase/Walter Johnson/Whitman; Potomac/Rockville Cluster includes Churchill/Richard Montgomery/Poolesville/Rockville/Wootton; Germantown/Clarksburg Cluster includes Clarksburg/Northwest/Quince Orchard/Seneca Valley; Gaithersburg/Damascus Cluster includes Damascus/Gaithersburg/Magruder/Watkins Mill; Northeastern Cluster includes Blake/Paint Branch/Springbrook/Sherwood; and Downcounty Consortium includes Blair/Einstein/Kennedy/Northwood/Wheaton.

PTAs in Montgomery County

Area Clusters	High Schools	Middle Schools	Elementary Schools
Bethesda Cluster	3	5	18
Potomac/Rockville Cluster	5	6	23
Germantown/Clarksburg Cluster	4	8	23
Gaithersburg/Damascus Cluster	4	7	22
Northeastern Cluster	4	5	17
Downcounty Consortium/DCC Cluster	5	9	25

The Maryland PTA reports that five schools in the County did not pay any dues last year (so may not have had an active PTA) – Francis Scott Key MS (Silver Spring), Harmony Hills ES (Silver Spring), Joann Leleck ES (Silver Spring), Montgomery Village MS (Gaithersburg), and South Lake ES (Gaithersburg). All of these schools have high FARMS rates.¹²

OLO also found two PTOs in the County, Westover Elementary School in Silver Spring, which is not affiliated with MCCPTA. Westover Elementary School does not have another PTA-type organization. North Bethesda Middle School has both a PTA and a PTO. The PTO's primary function at North Bethesda Middle School appears to be a ski club.

Each local PTA can define what leadership positions it will have in its bylaws. Usually, the PTA Board of Directors includes the elected officers, MCCPTA delegates (designated members who attend MCCPTA meetings), the principal, and, if the unit is a PTSA, a student. On the board, every school is required to have a president, secretary and treasurer. Some PTAs will also include a historian, a parliamentarian, and liaisons to other parent groups active in the school. Often, PTAs will have some combination of vice-presidents that oversee various aspects of the PTA's work. Some of the vice-president positions that OLO identified across County PTAs include:

- Fundraising;
- Social Programming/Events;
- Academic Enrichment;
- Extracurricular Activities;
- Communications/Outreach;
- Diversity;
- Membership;
- Volunteers; and
- Advocacy.

In addition, many PTAs will have designated chairs of certain events/activities, such as staff appreciation, the book fair or spelling bee. These positions are often not boards members, although they may overlap with board members.

B. PTA Activities in the County

Each PTA prioritizes what the organization can/will do in regards to advocacy and programs/activities. PTAs can focus on various areas – academic enrichment activities, social/community events, staff appreciation, or basic student needs. PTAs often work with principals to identify the needs of the school

¹² Francis Scott Key MS (63% FARMS); Harmony Hills ES (85% FARMS); Joann Leleck ES (90% FARMS); Montgomery Village MS (67% FARMS); and South Lake ES (83% FARMS)

community plan. Once a plan is created, the PTA must organize fundraising and solicit volunteers to implement the plan.

OLO reviewed all available PTA websites in MCPS schools across the County. While most County PTAs has websites with information on PTA activities, OLO found that the websites had varying levels of detail. OLO reviewed the websites to provide general ideas of what PTAs do and acknowledges that the websites might not be inclusive of all activities in any given school nor does it mean that the school actually does an activity listed online.

OLO found that, in general, PTAs provide the same types of programs and supports across the County. However, PTAs provide services and programs based on the needs and priorities of individual schools and is highly dependent upon the level of PTA funding and access to other resources. More affluent schools appear to focus on social activities for the school and enrichment activities for students while less affluent schools focus on basic transportation or supply needs for its students and/or staff.

Elementary Schools. OLO found that, overall, PTAs in elementary schools complete a combination of social activities, academic enrichment activities (STEM, cultural arts, etc.), and staff appreciation. The following is a list of activities that OLO identified that a majority of schools do (to varying degrees). Some of the functions for these activities may overlap; for example, a back to school picnic may serve as a community event as well as a fundraiser.

Enrichment

- Multicultural/International Nights
- Artist-in-Residence
- STEM Events/Science Fair
- Arts Night
- Cultural Arts Assemblies
- Spelling Bee
- Geography Bowl
- Before & After School Clubs
- Field Trip Scholarships/Support

Social/Community Events

- Back-to-School Events
- Field Day
- Fun Run
- Pastries with Parents/Thank You Events
- Holiday Parties
- Social Events/Family Fun Nights (Dances, Ice Cream Socials, Movie Nights, Game Nights, etc.)
- Variety Show/Talent Show
- Principal Coffees

School Support/Staff Appreciation

- Staff Appreciation
- Room Parent Coordination
- 5th Grade Promotional Activities
- Kindergarten Orientation and Summer Play Dates
- Classroom Materials/Teacher Grants
- Hospitality/New Family Packets
- Books and Supplies for the Media Center
- Patrols

Fundraising

- Book Fair
- Family Nights Out/Restaurant Events

Middle Schools. Overall, OLO found that middle schools do similar activities to elementary schools, with less of a focus on social activities. The activities focus on academic enrichment and staff appreciation.

Enrichment

- Cultural Arts
- STEM Events
- After School Activities
- Health & Wellness Events
- International Night
- Field Trip Scholarships
- Afterschool Activities Bus
- Outdoor Education Support

School Support/Staff Appreciation

- Building and Landscaping
- Teacher Mini Grants
- Staff Appreciation/Recognition

Fundraising

- Book Fairs
- Family Nights Out/Restaurant Events

Social/Community Events

- Community Service/Outreach
- Back to School Events
- Principal Coffees
- Social Events for Students

High School Activities. PTAs at the high school level focus more on activities that support student life, such as workshops and programs for college and wellness as well as scholarships in some schools. After prom is one of the biggest events of the year for most high school PTAs. Most high school PTAs primarily rely on direct fundraising to raise revenue; some PTAs will also conduct fundraising sales such as citrus or used books. It is important to note that some high school PTAs work in conjunction with booster clubs at their schools for programs and supports while others do not.

Enrichment

- College Nights/Series
- Speakers and Events
- International Nights/Cultural Events
- Reflections

School Support/Staff Appreciation

- Back to School Night
- Teacher Mini-Grants
- Staff Appreciation Events
- Student Scholarships
- Graduation Buses

Social/Community Events

- Student Recognition Events
- After Prom

OLO found a few examples of school PTAs working together – the Sister School Partnership between Westbrook and Viers Mill Elementary Schools. The program enables parents at both schools to share resources to enhance opportunities for the students of both schools. As part of the partnership, Westbrook families have donated books through the Book Fair and coats through a December drive. In an interview, a stakeholder mentioned a similar program at College Gardens Elementary School but was not able to provide more information nor did OLO find any additional on the program.

<https://www.montgomeryschoolsmd.org/schools/westbrookes/about/Caring.aspx>

C. PTA Membership in the County

Local PTAs under the National and State PTAs have the option to charge members membership fees at any rate they would like. All local PTAs are required to pay the National PTA \$4.25 and the Maryland PTA \$1.00 for each member - the remainder of any membership fees collected go towards the PTA's activities. This section summarizes the membership dues and participation levels across the County.

Member Dues. Each local PTA can set its membership fee for any amount with different levels of membership including: individual, family/household, staff, student, or other levels tailored to the community (such as a FARMS membership). PTAs can also offer other incentives for PTA membership – school merchandise or discounts for local businesses. OLO reviewed the websites of each local PTA in the County to identify each PTA's membership fees. Of those schools in which OLO was able to find membership fee information:¹³

- OLO found that the average PTA individual membership for middle and high school PTAs was \$22 and \$18, respectively.
- The overall average for individual membership in elementary schools is \$16.
- The schools with the highest PTA membership fees for all levels of school were in Bethesda and Potomac/Rockville areas.
- OLO identified six schools that do not have membership fees but do have suggested donations to the PTA (Montgomery Blair HS, Takoma Park MS, Oakland Terrace ES, DuFief ES, Candlewood ES, and Rachel Carson ES).

PTA Member Numbers. The Maryland PTA provided the number of member dues paid for each school in Montgomery County. *It is important to note that these do not necessarily provide an exact number of members at each school.* As discussed earlier, each school offers different membership levels and that may include different numbers of people (i.e. a family membership may have two members or an entire household). Therefore, these numbers may not directly correlate with membership, but can provide a general idea of the size of a school's PTA.

It is also important to note that PTA memberships does not necessarily equate with the level of volunteering at a school. While PTA members may have high levels of volunteer hours (particularly for PTA events and activities), there may be many parents who are not a part of the PTA that provide significant volunteer hours. OLO could not find tracking data of volunteer hours in MCPS schools.

The table below shows the average percent of a school's population that is represented by PTA membership/member dues paid of the three levels of schools in each cluster. If a school was in multiple clusters, OLO included the numbers in both averages. As the data show, schools at all three levels in the Bethesda and Potomac/Rockville areas had a significantly higher level of PTA membership dues paid compared with the school populations and the overall average of the County.

¹³ OLO was not able to find membership fees for the 2019-2020 school year for 42 of the County schools.

Percent of Student Population for Which PTA State Dues Were Paid For

	% Membership/School Population						
	Bethesda	Potomac/ Rockville	Germantown/ Clarksburg	Gaithersburg/ Damascus	Northeastern	DCC	Entire County
High Schools	44%	32%	13%	13%	12%	10%	20%
Middle Schools	64%	63%	21%	19%	21%	15%	31%
Elementary Schools	49%	53%	32%	25%	28%	21%	32%

D. Financial Information on PTAs in the County

This section provides an overview of the financial data of local PTAs in the County. In order to research the revenues and expenses for local PTAs, OLO reviewed all PTA websites for financial data including budgets, audits, etc. OLO then reviewed the IRS non-profit website and searched for the tax records of all PTAs in the County. More on OLO's methodology is available in each section.

Overall, OLO found that there is very limited information available on the revenues and expenses of PTAs in the County. For a majority of PTAs, OLO was not able to find any financial information. According to the state law, the general public has legal access to two financial documents of PTAs. However, both of these documents do not have detailed financial information:

- As a charitable organization, PTAs are required to file the IRS-990 tax form, which is a public document;
- Under the Maryland Solicitations Act, PTA must supply the most recently completed fiscal year's financial statement if inquired. Organizations with under \$25,000 do not have to file this.

Data Available from IRS Tax Forms. PTAs are exempt from paying federal income tax on most income; however, as non-profit organizations, they are required by federal and state laws to file some version of the Return of Organizations Exempt from Income Tax Form, known as the 990:

- PTAs whose gross receipts are normally \$50,000 or more must file form 990EZ, *which contains limited financial information*; and
- PTAs whose gross receipts are normally \$50,000 or less must file electronically form 990N, also known as the ePostcard, *which provides no financial information*. PTAs with receipts less than \$50,000 may file the normal 990EZ instead of the ePostcard.

This section summarizes what IRS documents are publicly available for PTAs in the County. Because IRS tax forms may not be filed by the PTA or be uploaded online in a timely manner, this section provides the latest available IRS form for each school (that OLO was able to locate) – in order to be relevant, the earliest included were 2015 documents. It is important to note that IRS tax forms are not necessarily indicative of total amount of assets that a PTA might have access to (for example, some funding sitting earmarked in a bank account might not be included in tax forms).

High Schools. OLO was able to find an IRS record of all high schools in the County – all schools had either an available 990EZ form or record that an ePostcard was filed (meaning less than \$50K in gross receipts, but does not state how much in receipts). Twenty-eight percent of high schools in the County filed 990EZ forms (seven schools): Bethesda-Chase, Montgomery Blair, Damascus, Walter Johnson, Northwest, Poolsville, and Walt

Whitman. All three schools in the Bethesda area and no schools in the Northeastern Cluster had IRS forms available, with the remaining areas each having one school with an available IRS form. The following data is from the seven high schools that have publicly available IRS data. It shows that the average revenue for these PTAs is about \$65K with a range from approximately \$10K to \$125K. The remaining 18 schools (72%) filed ePostcards.

Local PTA Revenues and Expenditures on Available IRS Form 990N – MCPS High Schools

	Year of IRS Form	Population (2017- 2018)	Total Revenue	Revenue per student	Total Expenditures	Expenditures Per Student	Net Assets
Bethesda Cluster							
Bethesda-Chevy Chase	2018	2,102	\$125,677	\$60	\$148,000	\$70	\$118,983
Walt Whitman	2018	2,085	\$125,444	\$60	\$106,111	\$51	\$43,747
Walter Johnson	2017	2,475	\$64,058	\$26	\$52,264	\$21	\$11,794
Potomac/Rockville Cluster							
Poolesville	2016	1,183	\$10,513	\$9	\$9,515	\$8	\$13,953
Germantown/Clarksburg Cluster							
Northwest	2017	2,508	\$32,286	\$13	\$35,963	\$14	\$10,237
Gaithersburg/Damascus Cluster							
Damascus	2017	1,271	\$22,218	\$17	\$17,518	\$14	\$22,173
DCC Cluster							
Montgomery Blair	2015	3,083	\$71,651	\$23	\$57,949	\$19	\$60,194
Average			\$64,550	\$30	\$61,046	\$28	\$40,154

Middle Schools. Similar to high schools, OLO was able to find a record of all middle schools in the County with either an available 990EZ form or record that an ePostcard was filed. OLO found that seven middle schools in the County filed 990EZ forms (18%): Cabin John, Roberto W. Clemente, Col. E. Brooke Lee, North Bethesda, John Poole, Thomas W. Pyle, and Westland. Five of these schools are in the Bethesda and Potomac/Rockville areas and no schools in the Northeastern or Gaithersburg/Damascus area had available IRS forms. The following table shows the data publicly available for the seven middle schools in MCPS. The average total revenue for these schools was about \$38K, with a range of \$7K to \$77K. The remaining 33 middle schools (83%) filed ePostcards.

Local PTA Revenues and Expenditures on Available IRS Form 990N – MCPS Middle Schools

	Year of IRS Form	Population (2017-2018)	Total Revenue	Revenue per student	Total Expenditures	Expenditures Per Student	Net Assets
Bethesda Cluster							
Westland	2016	1,037	\$40,460	\$39	\$53,768	\$52	\$25,844
Thomas W. Pyle	2018	1,485	\$76,703	\$52	\$73,023	\$49	\$59,578
North Bethesda ¹⁴	2018	1,165	\$42,665	\$37	\$51,294	\$44	\$3,577
Potomac/Rockville Cluster							
Cabin John	2017	1,005	\$41,261	\$41	\$41,162	\$41	\$11,593
John Poole	2016	375	\$6,848	\$18	\$6,812	\$18	\$3,343
Germantown/Clarksburg Cluster							
Roberto W. Clemente	2017	1,373	\$18,747	\$14	\$22,109	\$16	\$(3,362)
DCC Cluster							
Col. E. Brooke Lee	2017	757	-\$12	\$0	\$600	\$1	\$2,428
Average*			\$37,781	\$33	\$41,361	\$37	\$16,762

*Did not Include Col. E. Brooke Lee in Average Calculations

Elementary Schools. OLO looked for public tax documents for 134 elementary schools in the County and was able to find either a 990EZ form or ePostcard for 122 of them:

- 72 elementary schools filed an ePostcard (53%), meaning it had receipts of less than \$50,000 and no financial information available; and
- OLO could not find any information on 12 elementary schools (9%).

The remainder of this section summarizes the financial information of the remaining 50 elementary schools (37%) that OLO was able to find IRS information for.

OLO found that 83% of elementary schools in the Bethesda area had 990 forms available for public view, followed by the Potomac/Rockville area with 52% of PTAs with a public IRS form. The remaining areas all had less than one third of schools with publicly available documents: Germantown/Clarksburg (33%); DCC (24%); Gaithersburg/Damascus (17%); and Northeastern (13%).

The following table shows the available PTA revenue and expenditure data from IRS tax forms for elementary schools by cluster. Overall, the average PTA brought in about \$45K in revenue, or about \$76 per student. The average expenditures for a PTA was \$44K, or approximately \$73 per student.

¹⁴ In addition to the school's PTA, OLO found that North Bethesda has a PTO, which according to its IRS tax form, is responsible for the "coordination of transportation and supervision of approximately 400 students on ski trips and storage of student belongings during winter season." According to its IRS forms, the PTO had \$42,665 in revenue, \$51,294 in expenses, and net assets of \$3,577 in 2018.

Local PTA Revenues and Expenditures on Available IRS Form 990N – MCPS Elementary Schools, By Area

	Year of IRS Form	Population (2017-2018)	Total Revenue	Revenue per student	Total Expenditures	Expenditures Per Student	Net Assets
Bethesda Cluster							
Bannockburn	2017	449	\$121,464	\$271	\$104,024	\$232	\$45,330
North Chevy Chase	2017	281	\$58,829	\$209	\$47,250	\$168	\$16,927
Chevy Chase	2017	423	\$69,686	\$165	\$70,202	\$166	\$42,224
Burning Tree	2018	463	\$84,603	\$183	\$73,053	\$158	\$58,679
Bethesda	2015	619	\$92,896	\$150	\$82,613	\$133	\$71,215
Rosemary Hills	2017	589	\$74,966	\$127	\$72,518	\$123	\$53,692
Bradley Hills	2017	630	\$90,441	\$144	\$75,005	\$119	\$49,211
Carderock Springs	2018	393	\$21,306	\$54	\$45,577	\$116	\$66,441
Wood Acres	2017	676	\$63,603	\$94	\$58,998	\$87	\$94,022
Kensington Parkwood	2017	657	\$69,776	\$106	\$53,965	\$82	\$69,467
Farmland	2018	797	\$60,654	\$76	\$59,997	\$75	\$32,513
Rock Creek Forest	2017	753	\$52,048	\$69	\$47,744	\$63	\$48,985
Garrett Park	2017	815	\$37,725	\$46	\$37,904	\$47	\$27,884
Wyngate	2017	738	\$23,784	\$32	\$32,355	\$44	\$22,493
Ashburton	2017	877	\$55,493	\$63	\$36,643	\$42	\$44,712
Average			\$65,152	\$119	\$59,857	\$110	\$49,586
Potomac/Rockville Cluster							
Potomac	2017	444	\$97,868	\$220	\$87,337	\$197	\$28,426
Travilah	2017	399	\$48,383	\$121	\$45,375	\$114	\$25,693
Flower Valley	2017	474	\$49,125	\$104	\$50,728	\$107	\$24,031
Beverly Farms	2016	574	\$48,758	\$85	\$53,076	\$92	\$10,854
Seven Locks	2017	405	\$31,940	\$79	\$35,477	\$88	\$34,572
Bells Mill	2017	609	\$51,964	\$85	\$51,533	\$85	\$29,807
Fallsmead	2016	558	\$55,366	\$99	\$40,869	\$73	\$31,170
Poolesville	2018	448	\$34,676	\$77	\$31,759	\$71	\$41,950
Beall	2017	783	\$47,296	\$60	\$54,910	\$70	\$9,763
Cold Spring	2018	327	\$22,615	\$69	\$22,839	\$70	\$3,523
Ritchie Park	2018	540	\$26,270	\$49	\$24,486	\$45	\$28,141
Stone Mill	2017	601	\$18,246	\$30	\$11,370	\$19	\$23,747
Average			\$44,376	\$90	\$42,480	\$86	\$24,306
Germantown/Clarksburg Cluster							
Germantown	2017	321	\$40,592	\$126	\$39,351	\$123	\$15,859
Darnestown	2017	284	\$30,170	\$106	\$33,867	\$119	\$19,714
Spark M. Matsunaga	2018	770	\$38,316	\$50	\$50,531	\$66	\$9,296
Fields Road	2017	467	\$28,917	\$62	\$27,516	\$59	\$10,462
Ronald McNair	2017	845	\$43,876	\$52	\$36,440	\$43	\$65,954
Rachel Carson	2017	1,022	\$56,014	\$55	\$31,279	\$31	\$36,431
William B. Gibbs, Jr.	2017	705	\$20,120	\$29	\$20,368	\$29	\$546
Brown Station	2016	579	\$8,145	\$14	\$7,764	\$13	\$4,732
Capt. James E. Daly	2017	615	\$5,702	\$9	\$5,700	\$9	\$6,685
Average			\$30,206	\$56	\$28,091	\$55	\$18,853

Local PTA Revenues and Expenditures on Available IRS Form 990N – MCPS Elementary Schools (Continued)

	Year of IRS Form	Population (2017-2018)	Total Revenue	Revenue per student	Total Expenditures	Expenditures Per Student	Net Assets
Gaithersburg/Damascus Cluster							
Damascus	2017	331	\$32,062	\$97	\$36,032	\$109	\$20,234
Laytonsville	2017	377	\$36,633	\$97	\$32,737	\$87	\$18,758
Wilson Wims	2018	1,207	\$37,488	\$31	\$75,563	\$63	\$40,427
Rosemont	2016	619	\$15,496	\$25	\$11,136	\$18	\$4,757
<i>Average</i>			\$30,420	\$63	\$38,867	\$69	\$21,044
Northeastern Cluster							
Belmont	2015	320	\$31,268	\$98	\$34,773	\$109	\$29,594
Cloverly	2018	500	\$34,312	\$69	\$31,931	\$64	\$28,472
Olney	2017	686	\$35,714	\$52	\$36,725	\$54	\$25,579
<i>Average</i>			\$33,765	\$73	\$34,476	\$75	\$27,882
DCC Cluster							
Woodlin	2017	572	\$56,151	\$98	\$81,169	\$142	\$28,445
Sligo Creek	2017	671	\$49,981	\$74	\$49,665	\$74	\$45,716
Takoma Park	2017	623	\$41,827	\$67	\$44,498	\$71	\$19,037
Flora M. Singer	2017	709	\$52,566	\$74	\$37,329	\$53	\$34,912
Forest Knolls	2016	734	\$31,176	\$42	\$24,257	\$33	\$35,409
Rolling Terrace	2017	892	\$17,482	\$20	\$21,548	\$24	\$25,030
Arcola	2016	686	\$11,049	\$16	\$8,835	\$13	\$5,186
<i>Average</i>			\$37,176	\$56	\$38,186	\$59	\$27,676
<i>Overall Average</i>			\$45,297	\$76	\$43,732	\$73	\$31,334

Data Available from Local PTA Budgets. PTAs are not legally required to provide budgets to non-members. Because there is no access to a majority of County PTA budgets, OLO could not provide a comprehensive summary of PTA revenue and expenses. Some of the PTAs that OLO spoke with provided budget information while others would not.

However, in order to provide some context for PTA spending, OLO was able to find 17 PTA budgets (mostly elementary schools) publicly through individual websites. The remainder of this section provides three examples of publicly available budgets at three spending levels. OLO did not include the names of the specific schools but did include the location and demographic information for each school. OLO was not able to conduct similar analysis of middle and high school budgets because there were not budgets publicly available to compare.

The budgets of the three schools are significantly different – ranging from \$15K in expenses to \$125K in expenses. *These examples are meant to demonstrate the variation of PTA budgets at different funding levels. The budgets exhibit that PTAs have similar activities; however, the priorities and magnitude of these activities varies significantly. The least affluent school (School A), focused on fundraising, social activities, field trip support, and staff appreciation. The most affluent school (School C), provided similar activities (with higher expenses) but also was able to provide teacher/classroom support and enrichment activities for students.*

PTA Budget – Elementary School A. The first publicly available budget OLO identified is for an elementary school in Gaithersburg. The tables below summarize the revenue and expenses for this elementary school’s PTA. Overall, this PTA had approximately \$24K in revenue and spent about \$16K, which equates to \$42 in revenue per student and \$27 per student in expenses.

Most of the revenue for this school came from seasonal fundraisers, book fair, sponsorships, and carry over funds from the previous year. No event or activity raised more than \$4,000. The biggest expenses for this school were the book fair, school spirit, family nights, and staff appreciation.

Elementary School in Gaithersburg							
Population	White	Asian	Black	Hispanic	FARMS	ESOL	SPED
583	11.8%	5.8%	29.8%	46.0%	57.8%	38.9%	13.0%

PTA Budget – Elementary School A, Revenues and Expenses

Revenue		Expenses	
	(\$)		(\$)
Program Income	16,049	Fundraising	9,050
Carry Over Funds	6,398	Bake Sale Expenses	0
5th Grade Income	0	Book Fair Expenses	2,200
Bake Sale	150	Fall Fundraiser Expenses	750
Book Fair	4,000	School Spirit Fees	2,300
Direct Donation Program	250	Spring Fundraiser Expenses	1,800
Interest Income	1	Family Night Events (Dances, Science Fair, Art Programs)	2,000
Membership Dues	1,500		
School Spirit	750	School Contributions	850
Sponsorships	3,000	Safety Patrols	250
		Scholarship Fund	300
		Clubs (Kindness Campaign)	300
Fundraising Income	8,200	School Activities	4,300
Fall Fundraiser	1,500	5th Grade Promotion	100
Family Night Events (Dances, Science Fair, Art Programs)	1,700	Field Trip/Project Fund (\$250 Per Grade)	1,500
Spring Fundraiser	3,500	PTA Meeting Student Attendance	200
Restaurant Nights	500	Staff Appreciation	2,000
Miscellaneous Income (Food Trucks, Silent Auction, Book Sale)	1,000	Read-A-Thon	300
		Peer Buddy Luncheon	100
		ESOL awards	100
		PTA Administrative Expenses	1,575
Total Income	24,249	Total Expense	15,775

PTA Budget – Elementary School B. The next PTA budget OLO was able to find publicly (on the next page) was for an elementary school in Silver Spring with about \$48,000 in revenue and \$62,000 in expenses. This is approximately \$72 in revenue per student and \$94 per student in expenses.

This school's two primary fundraisers were a silent auction that is budgeted to raise \$18,000 and a Read-a-Thon budgeted to raise \$9,000. The PTA spend about \$34,000 on programs and events, the largest portion seemingly going to teacher support (about \$15,000 including \$4,700 on mini grants, \$5,000 teacher supplies, \$2,200 in teacher reimbursements, and \$3,500 in staff appreciation). The PTA also spent about \$23,000 in fundraiser costs.

Elementary School in Silver Spring							
Population	White	Asian	Black	Hispanic	FARMS	ESOL	SPED
669	35.6%	7.0%	12.1%	38.6%	39.5%	30.8%	17.8%

PTA Budget – Elementary School B, Revenue and Expenses

Revenue		Expenses	
	(\$)		(\$)
Donations	1,500	Programs/Events	34,355
Donations	200	Fifth Grade Graduation	200
Retail Income	300	End of Year Picnic Expenses	640
Community Nights Out	1,000	Directory	1,300
		BrainPOP license	2,600
		Patrol Picnic	580
Fundraising	45,800	Scholarships	4,000
Memberships	5,000	Field Trips	500
Read a thon	9,000	Lunch Money	250
Fundraiser for Promotion	300	Parent Welcome Events	300
Bingo Night	1,000	Recess	525
Art Fundraiser	1,500	Kindergarten Orientation	500
Silent Auction	18,000	Kindergarten Snacks	400
Book Fair	8,000	Camp Donation	500
Movie Night	1,000	Mini Grants	4,700
Spirit Wear Sales	1,000	Teacher Supplies Closet Fund	5,000
Concessions Sales	1,000	Teacher Reimbursement	2,200
		Staff & Parent Appreciation	3,500
		Cultural Arts	3,200
		Latino Parents Coffee	500
Program Revenue	800	School Needs	500
Science Fair income	500	School Games	250
End of Year Picnic	300	MLK Day of Service	210
		International Night	500
		School Cares	500
		Room Parent Support	500
		Direct Fundraising Expenses	23,020
		Membership Drive Cost	3,000
		Book Fair Costs	7,000
		Art Fundraiser Costs	20
		Science Fair	1,000
		Movie Night Costs	1,500
		Readathon Costs	400
		Silent Auction Costs	8,000
		Spirit Wear Costs	700
		Bingo Night Costs	600
		Concessions Costs	800
		PTA Administrative Expenses	5,375
Total Revenue	48,100	Total Expenses	62,750

Note: School Identified Start Up Cost for Following Year \$11,000 and Planned Playground Improvements \$9,000

PTA Budget – Elementary School C. The next two pages summarize a PTA budget for an elementary school in Bethesda with budgeted revenue of \$153,000 and expenses of \$174,000, approximately \$347 in revenue per student and \$396 in expenses per student.

The two biggest fundraisers for this school is an auction that raises \$25,000 and spring fair that raises \$10,000. The school's PTA also budgets significant revenue (about \$80,000) from various school clubs. The largest expenses for this PTA are for school clubs (\$65,000). The PTA budgets about \$35,000 on grants and teacher supports and another \$33,000 on student supports such as computer equipment.

Elementary School in Bethesda							
Population	White	Asian	Black	Hispanic	FARMS	ESOL	SPED
440	63.2%	12.7%	<5%	11.6%	<5%	8.6%	6.6%

PTA Budget – Elementary School C, Revenue

Revenue	
	(%)
Fundraising	50,350
Auction	25,500
Apparel/Magnets	2,800
Book Fair	2,500
Dining Out Nights	1,000
Family Donations	1,500
Fun Run/Walk	7,000
Spring Fair	10,000
Retail Income	50
Clubs	80,600
Drama	25,000
Afterschool Enrichment	7,000
Newspaper	15,600
Language Club	3,000
Teacher Clubs	30,000
Community Events	9,550
Calendar	50
Directory	500
Craft Night	500
Variety Show	7,500
Welcome Back Picnic	1,000
PTA Income	12,175
Dues from Families	12,000
Dues from Staff	170
Interest - Bank Account	5
Total Revenue	152,675

PTA Budget – Elementary School C (Continued), Expenses

Expenses	
	(\$)
Fundraising	23,000
Auction	8,500
Apparel/Magnets	2,000
Book Fair	500
Dining Out Nights	1,000
Fun Run/Walk	3,000
Spring Fair	8,000
Grants	15,000
Principal PTA Fund	5,000
Curriculum Support	3,000
PTA Scholarships	1,000
Staff Development/Teacher Planning & Training	6,000
Clubs	65,000
Drama	24,000
Afterschool Enrichment	6,000
Newspaper	14,000
Language Club	3,000
Club Admin Expense Allocation	3,000
Teacher Clubs	15,000
Community Events	12,150
Calendar	400
Craft Night	500
International Night	1,000
Kindergarten Social	750
Newcomers Tea	300
Variety Show	7,500
Welcome Back Picnic	1,700

Expenses (Continued)	
	(\$)
Community Support	600
Cluster Support	300
Community Service	300
Student Support	33,300
Artist in Residence	9,000
Assignment Books	800
Computer Equipment	13,000
Cultural Arts Enrichment	4,000
Field Day	800
Fifth Grade Promotion Support	500
Kindergarten Orientation	300
Math Day	350
Recess Equipment	600
Safety Patrol	300
STEM Activities	2,000
Science Fair	500
STEM/Arts	500
Wednesday Envelopes	650
Teacher Support	20,000
Staff Appreciation	4,000
Teacher Classroom Fund	8,000
Discretionary Support Fund	8,000
PTA Administrative Costs	5,180
Total Expenses	174,230

Chapter 3. Local Parent Booster Clubs and Education Foundations

As discussed in Chapter 1, there are numerous parent organizations within schools other than the PTA that can support student achievement through funding and volunteering. Individual school booster clubs and education foundations are created by parents in a school to further support their students – sometimes these organizations have a specific purpose while some are more general. Typically, these types of organizations are at the high school level.

There is no umbrella organization that determines overall direction of these organizations – they are independent and often are formed because they do not have the same restrictions on spending that the PTA does. The relationship between a booster club or education foundation and the PTA within a school varies – ranging from completely independent of one another to working together and/or offering a joint membership.

There is no central organization to help identify booster clubs and education foundations in the County. In order to identify booster clubs and education foundations for this report, OLO completed online research – reviewing all school websites and IRS tax forms for key words associated with the organizations. OLO acknowledges that this list may not be inclusive of all organizations.

This chapter summarizes County booster clubs and education foundations that OLO was able to identify. Some key findings for these organizations include:

- OLO identified over 50 booster clubs in MCPS high schools including athletic, all-school, and arts boosters along with 14 education foundations – nine at the high school level and five at elementary schools in the County.
- There is limited financial data on booster clubs in the County – OLO was able to find information on only half of the booster clubs. The limited data shows a wide variance in booster club finances, with schools in Bethesda and Potomac/Rockville having higher revenue and expenses.

A. Booster Clubs

Booster clubs are organizations that are created to help support the efforts of a sports team or organization within a school, offering volunteer time and financial support for equipment and programs that are not covered by a school's budget. There is typically only one PTA at a school, but there may be several specific booster clubs. A booster club will often work cooperatively with the coach/sponsor/director to provide assistance for the planned activities of the student group.

The following table summarizes the booster clubs OLO identified in the County. In general, there are four types of booster clubs:

- Athletic Boosters, which could be boosters for all sports in a school or for specific boosters (such as crew or ice hockey);
- All-School Boosters, which are typically one booster club for all extracurricular activities in the school including sports, arts, etc.;
- Arts Boosters, which could be all art-related clubs or specific club such as drama or music;
- Other Boosters, which are specific to certain schools that do not fit into the above categories such as NJROTC or Speech/Debate.

OLO identified over 50 booster clubs across all the high schools in the County. Booster clubs do not provide membership numbers.

- All but six schools had an athletic booster club – of these, five schools had all-school booster clubs (which include sports). Kennedy is the only high school without one.
- Walt Whitman High School has eight booster clubs for various sports and clubs.
- About half of the schools (12) had some type of music booster.

MCPS Booster Clubs Identified by OLO

High School	All-School	Athletic	Arts	Music	Drama	Ice Hockey	Crew	Other
Bethesda Cluster								
Bethesda-Chevy Chase		X		X	X	X		
Walter Johnson	X					X	X	
Walt Whitman		X	X	X	X		X	(3) Lacrosse, Speech & Debate, Robotics
Potomac/Rockville Cluster								
Winston Churchill		X		X		X	X	
Richard Montgomery		X		Choral				
Poolesville		X						
Rockville		X		X				
Thomas S. Wootton		X	X			X		
Germantown/Clarksburg Cluster								
Clarksburg		X		X	X			
Northwest	X							
Quince Orchard	X							
Seneca Valley	X							
Gaithersburg/Damascus Cluster								
Damascus		X						
Gaithersburg		X		(2) Instrumental & Choral				
Col. Zadok Magruder		X		X				
Watkins Mill	X							
Northeastern Cluster								
James Hubert Blake		X		X				
Paint Branch		X		X				
Sherwood		X						
Springbrook		X		X				
DCC Cluster								
Montgomery Blair		X					X	
Albert Einstein		X	X					
John F. Kennedy								NJROTC
Northwood		X	Theater and Dance	Band				
Wheaton		X						

Similar to PTAs, booster clubs are not required to publish budget information. OLO reviewed the websites and IRS tax forms for information on these organizations, which is reported in this section. *Overall, OLO found these organizations had less financial information available publicly compared with PTAs.*

OLO reviewed all booster club websites and was able to financial information on two booster clubs – Whitman High School’s All Sports Booster (2016-2017 Data) and Damascus High School’s Athletic Booster Club (2018-2019 Data):

- According the Whitman data, in 2016-2017, the Club had approximately \$153,000 in income, with \$62,000 coming from the mulch sale (41%), \$30,000 from team events (20%), and \$19,000 from concessions (12%). The club has \$142,000 in total expenses with the largest expenses of \$40,000 for mulch (28%), \$33,000 for field maintenance (23%), and \$30,000 for discretionary team grants (21%). The Club also gave Wheaton Sports Boosters \$2,000.
- The Damascus data only includes expenses. In 2018-2019, the Club had approximately \$89,000 in total expenses. The largest expenses were \$34,000 for field maintenance (38%), \$7,400 for stadium field painting (8%), and \$6,300 for field turf repairs (7%).

OLO also reviewed the available IRS tax forms for the booster clubs in the County. OLO was not able to find IRS tax forms for the following booster clubs identified: Bethesda-Chevy Chase Drama, Blake Music, Churchill Athletic, Churchill Music, Walter Johnson All-School, Northwood Band, Northwood Theater and Dance, and Paint Branch Music. Additionally, the following booster clubs do not have specific financial data because they filed an ePostcard within recent years:

Bethesda Cluster	Gaithersburg/Damascus Cluster
<ul style="list-style-type: none"> • Bethesda-Chevy Chase Music • Bethesda-Chevy Chase Hockey • Whitman Lacrosse • Whitman Music • Whitman Speech/Debate • Whitman Arts • Whitman Robotics 	<ul style="list-style-type: none"> • Gaithersburg Athletics • Gaithersburg Instrumental Music • Gaithersburg Choral Arts • Magruder Music
Potomac/Rockville Cluster	Northeastern Cluster
<ul style="list-style-type: none"> • Richard Montgomery Choral • Rockville Athletics • Rockville Music • Wootton Arts • Wootton Hockey 	<ul style="list-style-type: none"> • Springbrook Athletics • Springbrook Music
Germantown/Clarksburg Cluster	DCC Cluster
<ul style="list-style-type: none"> • Clarksburg Drama 	<ul style="list-style-type: none"> • Einstein Arts • Northwood Athletics • Wheaton Athletics

The table below summarizes the available income and expense data for boosters in the County. The data show that:

- Crew booster clubs have the highest revenues and expenses of all types of booster clubs; and
- Both athletics and all-school boosters showed great variety in revenues – athletics ranged from \$5,849 at Blake to \$156,486 at Whitman while all-school boosters ranged from \$6,394 at Watkins Mill to \$72,904 at Northwest.

Local PTA Revenues and Expenditures on Available IRS Form 990N – MCPS Booster Clubs

High School Booster Club	IRS Form	Revenue	Expenses	Net Assets
Bethesda Cluster				
Bethesda-Chevy Chase Athletics	2017	\$88,100	\$50,362	\$245,701
Walter Johnson Ice Hockey	2018	\$66,919	\$68,388	\$47,371
Walter Johnson Crew	2017	\$316,794	\$231,971	\$84,823
Whitman Athletics	2018	\$156,486	\$85,614	\$202,847
Whitman Crew	2017	\$418,402	\$364,081	\$361,218
Whitman Drama	2017	\$64,510	\$85,730	\$23,878
Potomac/Rockville Cluster				
Churchill Crew	2017	\$288,822	\$240,530	\$166,997
Churchill Ice Hockey	2018	\$88,047	\$83,645	\$53,955
Richard Montgomery Athletics	2018	\$106,239	\$93,456	\$42,993
Poolesville Athletics	2017	\$45,729	\$34,435	\$91,154
Wootton Athletics	2018	\$39,381	\$26,783	\$204,503
Germantown/Clarksburg Cluster				
Clarksburg Music	2017	\$87,075	\$85,739	\$9,958
Clarksburg Athletics	2017	\$58,778	\$53,322	\$24,395
Northwest All-School	2018	\$72,904	\$81,343	\$21,519
Quince Orchard All-School	2018	\$52,524	\$58,052	\$55,578
Seneca Valley All-School	2018	\$20,058	\$7,751	\$36,900
Gaithersburg/Damascus Cluster				
Damascus Athletics	2018	\$246,140	\$284,078	\$102,938
Magruder Athletics	2018	\$28,019	\$32,277	\$41,343
Watkins Mill All-School	2017	\$6,394	\$8,361	\$6,114
DCC Cluster				
Montgomery Blair Crew	2018	\$98,405	\$88,085	\$22,267
Einstein Athletics	2018	\$17,865	\$13,083	\$37,722
Kennedy NJROTC	2018	\$2,635	\$1,998	\$637
Northeastern Cluster				
Blake Athletics	2017	\$5,849	\$2,008	\$6,201
Paint Branch Athletics	2018	\$52,600	\$45,381	\$155,983
Sherwood Athletics	2018	\$50,392	\$38,023	\$50,154

Mentioned in Chapter 2, MCPS had a task force on funding MCPS facilities with non-MCPS dollars. As part of that study, the task force identified major facility projects that were funded by booster clubs across the County from 2011 to 2013, summarized in the table below. *It should be noted that while parent organizations are allowed to fund capital improvements per MCPS policy, MCPS pays for the maintenance of these donated facilities.*

Capital Improvements Funded by Parent Organizations, As Reported by MCPS Task Force

School Booster Club	Project	Cost
Thomas Wootton High School (with Bethesda Soccer Club)	Artificial Turf	\$1,300,000
Damascus High School	Replace Stadium Scoreboard	\$110,000
Winston Churchill High School	Scoreboard Upgrade	\$80,000
Clarksburg High School	Construct Dugouts	\$30,000
Poolesville High School	Press box and storage shed	\$25,000
Montgomery Blair High School	Stadium scoreboard replacement	\$17,540

B. Education Foundations

OLO identified nine education foundations in the County's high schools. OLO found that the goals of each foundation varied but all focused on expanding opportunities for students through improved equipment and resources, funding of trips, and staff development. The following provides an overview of activities and projects of individual school foundations.

Bethesda Cluster

- **Bethesda-Chevy Chase.** Grants funded include: 9th and 10th Grade Summer Academies, the Girl Leadership Workshop, the Pre-AP/IB Workshops, and the ESOL Enrichment program, TAP (the after-school academic support program), and program materials and equipment for various academic departments, College Tracks, and Essay Writing Workshops.
- **Walter Johnson.** Projects include: auditorium and site enhancements, professional development grants for faculty, recording studio, language lab, mobile laptop lab, grants recognizing student achievement, equipment for the music, art, and science departments, and updating the Media Center collections.
- **Walt Whitman.** Created to raise funds to create the outdoor courtyard area of the school but now projects include: Creative Suite software for 500 computers, professional grade printer for the art department, touch-screen monitors and computers for the special education program, Finch robots to support programming learning in computer science program, greenhouse equipment and supplies for biology classes and Whitman Roots club, privacy shields to use during assessments, choral risers, rubber-coated weights, and a clay recycling machine for growing ceramics program. The Foundation makes an annual donation to Wheaton High School, Whitman's sister school, to support initiatives that aim to close the achievement gap.

Potomac/Rockville Cluster

- **Winston Churchill.** Funding goes toward educational facility enhancements; educational enrichment materials; grants to staff for professional development; and grants to students for activities, clubs and special projects.
- **Richard Montgomery IB Magnet.** Includes general support for IB students and alumni, including a meet and greet, alumni talks, UNIS/UN Conference, internship support and college visits.

Damascus/Gaithersburg Cluster

- **Gaithersburg.** Projects funded include: support for the two-week Summer Math Institute for incoming 9th graders, support for the STEM Club's attendance at a national science festival, support for drama students to participate in a program at the Shakespeare Theater, support for Robotics club, and a cosmetology trip to the International Beauty Show.

Downcounty Consortium/DCC Cluster

- **Montgomery Blair Magnet.** Supporting the Magnet Program with funding for the Blair Robotics Team, travel expenses for teachers and students for the annual ACSL All -Star Programming Competition, registration fees for American Regions Mathematics League, travel expenses for a teacher to take students on an exchange program to the CERN laboratory, digital “pencil box” training kits for 9th grade Computer Science, and purchase of centrifuges, electronic balances, and thermometers.
- **Northwood.** No information available – OLO located IRS form but did not find website.

Northeastern Cluster

- **Paint Branch.** Includes general support for the activities, programs, projects, equipment and facilities of the high school including professional development and training for staff, teacher grants, and scholarships.

Elementary Schools. Through online research, OLO also found several education foundations at the elementary school level. The following organizations filed taxes in 2018 or 2019 (either 990N or ePostcard). These are the only education foundations OLO was able to find and may not be a comprehensive list of education foundations at the elementary school level.

Bethesda Cluster

- **Friends of Westbrook** is an organization that “raises funds for school improvements that do not fall within the expenditure guidelines of the PTA and are not included in Montgomery County Public School (MCPS) spending plans.” Some projects include: renovation of the Media Center, placing shade tents on the playground, and courtyard enhancements.
- **Seven Locks Elementary School Foundation** works with the PTA to “fund, possibly through long-range fundraising and planning, capital and technological improvements to the school building and grounds, promote academic achievement and extend the school’s relationship with the wider community.” Projects include: mini grants for teachers, playground shade canopy, tables, and benches, textbook and technology upgrades, and an educational garden.
- **Wyngate Elementary School Education Foundation** “supports the children and teachers at Wyngate Elementary School.” Some of the projects the Foundation has supported include: building a dedicated MakerSpace; teacher professional development by KidMuseum; provide classroom flexible seating options; and providing books in support of the One Author/One School event.
- **Bradley Hills Educational Foundation** funds “necessary facility improvements/repair projects, technology upgrades, curriculum enhancement, and community outreach programs.”

Downcounty Consortium/DCC Cluster

- **Sligo Creek Education Foundation** “works in partnership with the PTA to fund programs and infrastructure projects that do not fall under the guidelines of PTA spending.” SCEF was founded to fund the Outdoor Classroom and now additionally funds the Newspaper Club, the Young Entrepreneurs Club, and a 2nd Grade STEM Club for Girls.

OLO found limited financial information on the individual school foundations identified, both through website review and IRS tax forms. The Bethesda-Chevy Chase High School Foundation was the only foundation with an annual report that included financial information. In 2018, the Foundation had \$202,000 in revenue with 41% from parents of alumni, 24% from alumni, 17% from Foundations and community, and 16% from current parents. The Foundation had total expenses of \$210,279, of which \$197,000 funded grants. Of these grants, 52% funded a continuum of year-round academic support, 42% funded college readiness programs for students, 6% funded staff professional development.

OLO also reviewed IRS tax forms for all the foundations identified. OLO could not find the IRS form for the Bethesda-Chevy Chase Foundation. OLO found that five school’s foundations (Winston Churchill, Gaithersburg, Richard Montgomery, Northwood, and Paint Branch) filed 990EZ forms, meaning receipts of less than \$50,000. The remaining foundations’ tax data is available below. The data show significant variance in the three schools with available data – Whitman had expenses over \$106,000 while Walter Johnson’s expenses were approximately \$19,000.

High School	IRS Form	Revenue	Expenses	Net Assets
Montgomery Blair Magnet Foundation	2018	\$65,457	\$70,710	\$143,473
Walter Johnson Educational Foundation	2018	\$16,711	\$18,861	\$70,479
Whitman Educational Foundation	2017	\$119,106	\$106,577	\$69,934

Elementary Schools. Of the five elementary school foundations OLO identified, three of them filed ePostcards in recent years – Sligo Creek Education Foundation, Seven Locks Elementary School Foundation, and Wyngate Elementary School Education. The final two foundations were Friends of Westbrook, which filed a 2018 return that showed \$48,334 in revenue, \$7,701 expenses, and \$6,088 in net assets and Bradley Hills that had \$46,104 in revenue, \$44,771 in expenses, and \$87,401 in net assets.

Additionally, the task force on funding MCPS facilities with non-MCPS dollars identified two instances of major facility improvements being funded by elementary school foundations in 2011-2013. Friends of Westbrook funded a courtyard and expanded stage for \$247,000 and the Bradley Hills Foundation funded various improvements costing \$100,000.

Chapter 4. Stakeholder Feedback on Inequity

As part of this study, OLO reached out to stakeholders in MCPS and various levels of PTAs. In addition to MCPS, OLO spoke with representatives from the MD PTA, the MCCPTA and numerous individual PTAs across the County. In order to contact the individual PTAs, OLO took the following steps:

1. Collected either general PTA or president email addresses from individual PTA websites and emailed them about the project and asked if they would like to provide input (159 schools);
2. For PTA websites with no email address but did have a submission form, OLO filled out the submission form with information about the project and asked if they would like to participate (14 PTAs); and
3. The remaining PTA with no contact method available were not contacted (23 PTAs).

OLO then contacted each MCCPTA Area Vice President about the project and inquired if there were any schools that OLO should speak with. Lastly, during the course of each interview, OLO asked if there were additional schools that should be contacted. These PTAs were also contacted, but did not necessarily respond. The following organizations spoke with OLO:

Bethesda Cluster	Gaithersburg/Damascus Cluster
Ashburton ES	Forest Oak MS
Kensington Parkwood ES	Gaithersburg HS
North Chevy Chase ES	Mill Creek ES
Potomac/Rockville Cluster	DCC Cluster
Richard Montgomery Boosters	Forest Knolls ES
Richard Montgomery HS	Kemp Mill ES
Winston Churchill HS	Sligo Creek ES
Wayside ES	

This chapter summarizes general themes that OLO heard about inequity from stakeholders that responded across MCPS, the MD PTA, and the local units. OLO asked all stakeholders about their activities, financial information, and relationship with school administration. OLO further asked each PTA representative about thoughts on whether or not there is inequity among parent organizations and if so, the causes of this inequity and potential solutions.

Almost all stakeholders believe that there is funding inequity among PTAs in the County. Stakeholders stated that students at different schools are getting an inequitable experience, in part due to the difference in ability to solicit donations from the school community. The County is very economically diverse; a less affluent area's PTA might take a year to raise revenue that a more affluent PTA can raise in one day. These fundraising abilities further widen existing gaps in school funding and other resources - while PTA resources may be small in comparison to the school's budget, they are used at the discretion of the PTA and can be significant enough to create significant advantages for specific students. This feedback mirrors finding of the study of PTAs in North Carolina references in Chapter 1.¹⁵

¹⁵ <https://www.rsjournal.org/content/5/3/41>

Numerous PTAs reported that, while inequity in funding is an issue, the inequity in having their voice “heard” by County is as much of an issue. Almost everyone OLO spoke with believed there is inequity among PTA with regards to funding; however, some schools with less affluent populations also believe there is just as much inequity in “having a voice” with MCPS, the School Board, and other County agencies (including the Council). Some communities do not feel like they have the knowledge to know how to effectively advocate for their needs compared to more affluent communities. Further, even if they know how to, the less affluent communities do not have the time or resources to advocate compared with more affluent communities. These communities feel they know the community best but do not feel valued or listened to when it comes to capital improvements, operating needs, and input into the administration of a school.

Stakeholders feel the purpose of the PTA is not clear; the primary purpose of a PTA is supposed to advocacy, but numerous stakeholders state that they feel the mission has switched into fundraising. The stated mission of the National PTA (and therefore all subordinates) is “is to make every child’s potential a reality by engaging and empowering families and communities to advocate for all children.” Few PTAs that OLO spoke with believed that they were an advocacy organization first. Many stated that while advocacy is still an important part of their mission, their purpose has become primarily fundraising for basic school needs. Some reported that they feel as if they have to work to fund things that MCPS used to fund (i.e. assemblies) or should fund (i.e. afterschool transportation).

There are different levels of donations and volunteering across PTAs that OLO spoke with. The various PTAs that OLO spoke with vary in the levels of participation (donations and volunteering) across the County. Overall, more affluent schools report higher levels of donations and higher volunteering rates among parents compared to the less affluent schools OLO spoke with. Also, in general, stakeholders report that there seem to be more parents who are willing to donate money but do not have the time to volunteer.

PTA boards are typically not representative of a school’s population both culturally and socioeconomically; there needs to be a push for more inclusive and diverse participation in PTA leadership at the school level. Many representatives reported that the PTA board at their school was primarily white women, which often is not representative of a school’s population. Given that the population of MCPS students is becoming increasingly diverse, stakeholders are trying to appoint board members that are more diverse, both culturally and socioeconomically. However, almost all reported that it is very difficult to do and many do not know what to do to rectify it.

Several stakeholders had the perception that schools that are close to, but not included, in Title I designated schools can be more impacted by lack of PTA funding. Title I of the Elementary and Secondary Education Act provides financial assistance to schools with high numbers or high percentages of children from low-income families. Less affluent schools that are “close” to receiving Title I funding do not have high levels of donations, similar to Title I schools. Therefore, these are the schools that are not benefiting from significant Title I funding or significant PTA donations to enhance the educational experience. *It is important to note that this perception has proven to not be true. All high-poverty schools – those receiving Title I and those that do not, are receiving less general education funding than more affluent schools. See OLO Report 2019-14: OLO Performance and Opportunity Gaps for more details.*

CHAPTER 5. Findings and Discussion Issues

Parents organizations (parent-teacher associations, booster clubs, and education foundations) in MCPS schools provide key resources and supports to the individual schools that they are associated with. These resources and investments can include athletic resources, extracurricular activities, social and community events, student scholarships, academic enrichment, capital improvements, technology and staff support. This report provides an overview of these organizations in MCPS, including an overview of revenues and expenditures. This chapter provides OLO's findings about parent organizations in the County followed by discussion issues.

Findings

FINDING #1: OLO identified 263 parent organizations in MCPS schools, including 193 parent-teacher associations (PTAs), 56 booster clubs, and 14 education foundations.

The table below summarizes the parent organizations that OLO identified. OLO found that almost all schools in MCPS have a local PTA. The Maryland PTA reports that five schools in the County did not pay any dues last year (so may not have had an active PTA) – Francis Scott Key MS (Silver Spring), Harmony Hills ES (Silver Spring), Joann Leleck ES (Silver Spring), Montgomery Village MS (Gaithersburg), and South Lake ES (Gaithersburg). OLO also found two PTOs in the County, Westover Elementary School in Silver Spring and North Bethesda Middle School in Bethesda (which also has a PTA).

OLO also identified 56 booster clubs (including sports, all-school, arts and other types) and 14 education foundations (some created for specific purposes, some created for general school support). All high schools had at least one booster club - ranging from eight at Walt Whitman High School and eight schools with only one booster club.

Cluster	PTAs			Booster Clubs	Education Foundations	
	High Schools	Middle Schools	Elementary Schools		High School	Elementary School
Bethesda	3	5	18	15	3	4
Potomac/Rockville	5	6	23	12	2	
Germantown/Clarksburg	4	8	23	6		
Gaithersburg/Damascus	4	7	22	7	1	
Northeastern	4	5	17	7	1	
DCC	5	9	25	9	2	1

FINDING #2: There is very limited data available on the financial information of parent organizations in individual Montgomery County Schools. There is no comprehensive way to figure out how much parent organizations are spending. Therefore, the actual scope of the disparities in parent organization resources between low- and high-poverty schools remains unknown.

Overall, OLO found that there is very limited information available on the revenues and expenses of PTAs in the County. For a majority of parent organizations, OLO was not able to find any financial information.

Parent organizations are required by law to provide the public with two financial documents upon request. *However, neither of these documents provides detailed financial information.*

- The IRS-990EZ tax form for organizations that have gross receipts more than \$50,000 (organizations whose gross receipts are \$50,000 or less file the ePostcard, which provides no financial information); and
- Most recently completed fiscal year's financial statement (organizations with under \$25,000 do not have to file this).

Further, parent organizations are not required to provide budgets or other financial information to non-members in Montgomery County. Because there is no access to a majority of County PTA budgets and IRS tax data is limited, OLO could not provide a comprehensive summary of parent organization revenue and expenses. The following summarizes the financial information OLO was able to locate.

Parent-Teacher Associations

- OLO was able to find an IRS record of all high school PTAs– only 28% filed a 990EZ form.
- OLO was able to find a record of all middle school PTAs – only 17% filed a 990EZ form.
- OLO found IRS 990 forms for 122 of 134 elementary schools – 47% filed a 990EZ form.
- OLO was only able to locate budget information for 17 PTAs in the County, including only two high school PTA budgets and one middle school PTA budget.

Booster Clubs and Foundations

- OLO was only able to locate complete IRS tax information for 25 of the 56 booster clubs identified – nine booster clubs did not have IRS forms available online and the remaining 23 booster clubs filed ePostcards. Only two organizations, Whitman's All Sports Boosters and Damascus' Athletic Boosters, have financial data available publicly.
- OLO located IRS tax forms for eight of the nine education foundations. Of these, five foundations filed ePostcards providing no financial information. Only one high school foundation, Bethesda-Chevy Chase, had additional financial information available publicly.
- OLO was able to find IRS forms for two of the five elementary school foundations and no other financial information for any of them.

In 2018, the New York City Council passed a bill requiring the Department of Education to publish an annual report on how much each parent-teacher association or parent association fundraises. The bill requires the report be posted on its website, provide it to the City Council, and provide demographic information (race, ethnicity, and English learner status) for each school alongside the PTA's funding.

FINDING #3: The limited publicly available data of parent organizations in the County suggests that there are disparities in funding, particularly between schools located in the Bethesda area compared to the remainder of the County.

The primary source of financial information for parent organizations in the County is IRS tax forms. The only available forms that include financial information are 990EZ forms – organizations that have under \$50,000 in receipts have to file a 990N (or ePostcard), which has no financial information on the organization. Organizations under \$50,000 in receipts may file the 990EZ form instead of the ePostcard.

OLO found that a majority of parent organizations that filed 990EZ that had over \$50,000 in receipts were located in the Bethesda area. Of the four total high schools in the County that had \$50,000 in receipts, three were in Bethesda (BCC, Walter Johnson, and Whitman). The only middle school that had \$50,000 in receipts was in Bethesda (Pyle). There was more data available on elementary schools. The table below summarizes the average revenue, expenditures and net assets of elementary school PTAs in the County by cluster.

Cluster	Percent of Schools in Cluster with Data	Number of Schools with \$50,000 in Receipts	Average				
			Total Revenue	Revenue Per Student	Total Expenditures	Expenditures Per Student	Net Assets
Bethesda Cluster	83%	12	\$65,152	\$119	\$59,857	\$110	\$49,586
Potomac/Rockville Cluster	52%	3	\$44,376	\$90	\$42,480	\$86	\$24,306
Germantown/Clarksburg Cluster	33%	1	\$30,206	\$56	\$28,091	\$55	\$18,853
Gaithersburg/Damascus Cluster	17%	0	\$30,420	\$63	\$38,867	\$69	\$21,044
Northeastern Cluster	13%	0	\$33,765	\$73	\$34,476	\$75	\$27,882
DCC Cluster	24%	2	\$37,176	\$56	\$38,186	\$59	\$27,676

Booster clubs and education foundations were less disparate. Of the 16 school booster clubs with more than \$50,000 in receipts, only six were located in the Bethesda area. The three booster clubs with the most revenue were crew boosters: Whitman Crew (\$418,000); Walter Johnson Crew (\$316,000); Churchill Crew (\$289,000). Only three other booster clubs had over \$100,000 in revenue – Damascus Athletics, Richard Montgomery Athletics, and Whitman Athletics.

There were only two education foundations with more than \$50,000 in receipts, with only one being in Bethesda – the Whitman Educational Foundation had \$119,000 in revenue and Montgomery Blair Magnet Foundation with \$65,000 in revenue. The other foundation, Walter Johnson had \$15,711 in revenue.

FINDING #4: Schools in the Bethesda and Potomac/Rockville areas have significantly higher levels of PTA membership compared with other areas of the County. This mirrors the higher levels of PTA funding in these schools.

Each local PTA can set its membership fee for any amount and can offer different levels of membership. OLO found that the average PTA individual membership for each level of schools: high school (\$22), middle school (\$18) and elementary school (\$16).

The Maryland PTA provided the number of member dues paid for each school in Montgomery County. Because schools can offer various levels of membership, these do not necessarily provide an exact number of members at each school. The data show that schools in the Bethesda and Potomac/Rockville areas have significantly higher participation rates in PTAs compared with other areas of the County and the County as a whole, with the greatest disparities being at the middle and high school levels.

School Level	% Membership/School Population						
	Bethesda	Potomac/ Rockville	Germantown/ Clarksburg	Northeastern	DCC	Gaithersburg/ Damascus	Entire County
High	44%	32%	13%	12%	10%	13%	20%
Middle	64%	63%	21%	21%	15%	19%	31%
Elementary	49%	53%	32%	28%	21%	25%	32%

It is important to note that PTA memberships does not necessarily equate with the level of volunteering at a school. While PTA members may have high levels of volunteer hours, there may be many parents who are not a part of the PTA that provide significant volunteer hours. OLO could not find tracking data of volunteer hours in MCPS schools.

FINDING #5: Under MCPS policy, parent organizations are permitted to raise funds for operating and capital budget projects. More affluent schools have the capacity to raise more funds, which may magnify inequities between low-poverty and high-poverty schools.

According to MCPS policy, parent organizations should not be expected to raise funds to purchase materials and instructional equipment for schools but are allowed to raise funds for both operating and capital projects. These organizations are permitted to raise funds for projects that fall under the following broad categories: activities of school-sponsored groups (classes, clubs, teams, etc.), activities that benefit the student body, optional activities, support for community members experiencing hardship, supplemental materials or equipment that enhance instruction, or professional development for staff. Parent organization funds can also be used for facility and capital improvement in schools if certain criteria are met. One important exception is that parent organizations are not allowed to raise funds used to employ anyone to work in the schools during the regular school day.

Parent organizations in more affluent areas have more financial and social capital to fundraise while those in less affluent areas do not have the money, time or connections to privately fund the needs of their school students. This disparity in fundraising can result in inconsistent and inequitable educational experiences for students. Additionally, private donations from high-income schools for capital improvements can leverage additional limited maintenance funds to the schools because MCPS pays for the maintenance of these donated facilities.

Further, organizations under the umbrella of National and State Parent-Teacher Associations are limited in what they can expend money on. Other types of organizations, such as booster clubs or foundations, do not have these limitations and have more flexibility in what revenue can be used for. Therefore, parents at more affluent schools can create new organizations to raise funds and meet specific needs of a school or to provide an additional funding stream to the school for a variety of needs.

FINDING #6: In general, parent organizations provide the same types of activities and supports across the County. However, the spending focus within a school depending upon the needs of the school, the goals of the school’s administration, and the amount of funding available. Organizations in more affluent schools appear to focus primarily on social events and student enrichment activities compared with parent organizations in less affluent schools focus on providing basic needs to students and staff.

Each parent organization prioritizes what the spending focus will be, including both academic and social supports for a school. An organization will plan activities and events in accordance with these goals and within the financial limits of their organization.

PTAs. PTAs can focus on various areas – academic enrichment activities (i.e. STEM activities, field trip scholarships), social/community events (i.e. back to school events, after prom), staff appreciation and teacher mini-grants, fundraising or basic student needs. OLO found that, in general, PTAs provide the same types of programs and supports across the County. However, the extent to which a school will do any activity or event is dependent upon the goals of the PTA and school administration, but more importantly, the level of funding the PTA and access to resources the school has. OLO found the focus and mission of a PTA was often a function of the socioeconomic status of the school/PTA. PTAs with less affluent populations were focused on providing basic needs for its students, such as food, transportation, and school supplies. The PTAs from more affluent schools were able to focus on more enrichment activities for the students, along with more social and community events.

Booster Clubs. Booster clubs are organizations created to help support the efforts of a sports team or organization within a school, so all activities will be to support those goals. There are four main types of booster clubs: athletic boosters (for all sports or specific sports), all-school boosters (for all extracurricular activities in the school, including athletics), arts boosters, and other (such as robotics or ROTC). The types of activities in these boosters do not vary, but the level of funding can vary significantly. With one notable exception (Damascus), booster clubs in the Bethesda and Potomac/Rockville areas have higher revenues than the remainder of the County.

Education Foundations. Education foundations have varied goals but in general all focus on expanding opportunities for students through improved equipment and resources, funding of trips, and staff development. Some foundations were created to address a specific concern and have expanded to provide general support to a school while other were initially created for general support. The data on revenues for foundations is very limited so no overall conclusions can be drawn; however, of the 14 foundations OLO identified in the County, nine of them are in Bethesda and Potomac/Rockville.

FINDING #7: All stakeholders that OLO spoke with acknowledged that there is inequity among parent organizations in the County. However, stakeholders from parent organizations from less affluent areas also believe there is also an inequity in “being heard” by MCPS and County officials.

All stakeholders recognized that there is an inequity in funding among parent organizations primarily based on location in the County – schools in Bethesda, Potomac and Rockville tend to have more funding from parent organizations compared to other areas of the County. This observation is supported by the limited financial information OLO was able to report.

In addition to this funding inequity, representatives from less affluent areas of the County believe that this inequity also exists in “having a voice” with MCPS and County officials - they have no influence on decisions while organizations in more affluent areas do. Some communities do not feel like they have the knowledge to know how to effectively advocate for their needs compared to more affluent communities. Further, the less affluent communities do not have the time or resources to advocate compared with more affluent communities. These communities feel they know the community best but do not feel valued or listened to when it comes to capital improvements, operating needs, and input into the administration of a school.

Discussion Issues

There is limited access to the financial information of parent organizations in MCPS. These organizations are only required to provide the general public with two financial documents – IRS 990 tax form and the most recently completed fiscal year’s financial statement. However, both of these documents have limited financial information. The public does not have access to more detailed financial documentation such as organizational budgets.

Because parent organizations do not readily report funding streams, the dollars are not included as part of school funding comparisons and can magnify current funding inequities across schools. Limited research has found that affluent parents are raising significant funds to improve their already-advantaged schools, and the limited data available in Montgomery County show a similar pattern.

Overall, the research states that the transparency of financial information is key to a more equitable allocation of resources. School systems should require parent organizations to publicly report revenues as a first step to address inequity across a school system. *The Council should discuss with MCPS and parent organization representatives ways to promote greater transparency around private dollars in the schools.* The Council could discuss the benefits and concerns of requiring schools to accurately report and publicize private contributions.

Council and MCPS could then assess the impact of parent organization funding and community openness to the reallocation of private funding to determine the best approach to advance policies and strategies that increase equity among parent organizations. While some policies MCPS already implements (i.e. prohibiting donations to fund personnel during the school day and working with the Montgomery County Educational Foundation to provide systemwide support), other policies can be difficult to implement and may impact overall parent contributions. Different approaches may be more viable and less likely to affect parental engagement in Montgomery County, but may include:

- School systems should conduct an annual needs assessment of every school to ensure it has the resources it needs to provide a high-quality, well-rounded education to its students.
- Creation of equity funds to redistribute a small percentage of donations to schools with the greatest need;
- Establishments of partnerships between more affluent and higher poverty schools; and
- School systems should consider private dollars when deciding school budgets.

CHAPTER 6. MCPS Comments

The Office of Legislative Oversight (OLO) shared the final draft of this report with staff from Montgomery County Public Schools. OLO appreciates the time taken by staff in numerous departments to review the draft report and to provide technical feedback. The written comments received from MCPS are attached on the following pages.



www.montgomeryschoolsmd.org



July 23, 2020

Ms. Kristen Latham
Senior Legislative Analyst
Montgomery County Office of Legislative Oversight
Stella B. Werner Council Office Building
100 Maryland Avenue
Rockville Maryland 20850

Dear Ms. Latham:

Thank you for the opportunity to provide comments on the Office of Legislative Oversight (OLO) Memorandum Report Parent Organizations in Montgomery County Public Schools (MCPS), June 29, 2020. MCPS supports and encourages family engagement, recognizing the benefits that such involvement provides for students and the school community. Several Montgomery County Board of Education (BOE) policies and MCPS regulations address parental involvement, Policy ABC and Regulation ABC-RA, *Parent and Family Involvement*; Policy CND and Regulation CND-RA, *School-Related Fund-Raising*, outline MCPS' support of parent involvement and provide a framework for appropriate use of funds raised by parent organizations. The report provided a comprehensive analysis of family engagement and fundraising through school-based parent/guardian organizations in MCPS, primarily through Parent Teacher (Student) Associations (PT(S)As), booster clubs, and foundations, and identified key points for consideration to ensure equity in family engagement and the benefits active family involvement through such organizations provide for our schools and students.

As noted in the OLO report, there are parent/guardian organizations in all MCPS schools, in the form of PT(S)A, booster clubs, and foundations. While all are not present in all schools, all of our schools have at least one of these organizations, most often a PT(S)A. The PT(S)A are independent, legally separate entities from the school and school system that are affiliated with the Maryland PTA and the National PTA. The foundations also are independent non-profit organizations, although not affiliated with another organization or each other. The structure of the booster clubs was not clear, but presumed also to be separate organizations from the school. As a result, these organizations set up and follow their own policies and bylaws, as well as adhering to BOE policies and MCPS regulations that relate to their activities with the schools. In that respect, while MCPS cannot control or direct the internal operations of the organizations, through BOE policies and MCPS regulations, the school system can direct their interactions and activities with the schools, particularly in ensuring equity across our schools and alignment of their school related activities with the vision, mission and core values of the school district.

The PTAs, while separate organizations, have a common goal and mission, as set forth by the National PTA. The goals of the booster clubs and foundations are similar in that. They support a particular need or student group in the school, but they do not support one consistent cause across the county. A survey

of the goals and purposes of each organization may be warranted to ensure alignment with those of the school district. Parent/guardian involvement is crucial to student success, academically and developmentally; however, we also want to ensure that there is equitable opportunity for parent/guardian engagement and student support across our student population.

Each of the parent/guardian organizations, PTAs, boosters, and foundations are affiliated with a particular school (in the cases of our partnered elementary schools, PTAs may be affiliated with both schools). This affiliation builds a sense of community among the parents and guardians of students, is personally relatable to families, and encourages greater commitment to the goals of the organizations. Inherent in this structure is that the schools and students benefit from the resources and privileges that exist within their community. However, because our school communities are not equitably resourced, this can result in a level of inequity in resources such as parent/guardian volunteers, income from membership dues and fundraisers, advocacy, and social capital. As noted in the OLO report, the schools with more affluent families in the community often generate greater income through dues and fundraisers than those in less affluent areas. This inequity is not the fault of the organizations, nor MCPS; however, as one school district charged with providing an equitable education for all students, it is our responsibility to address it to the best of our abilities through our policies and regulations. The OLO reports particular areas (e.g., the approval process for community-funded capital improvements and the allowance for community-funded professional development) that may necessitate MCPS review of existing policy through an equity lens in order to determine whether our policies elevate and promote the equity that we are obligated to deliver to all students.

The OLO report highlights that all of school PTAs provide similar activities and programs; however, the number of activities offered is dependent on their budget, resulting in a smaller percentage of the PTA budget appearing to fund student-focused programming in less affluent schools. The purposes of the booster clubs ranged from supporting all school activities to specific activities or supports; however, as with PTAs, there was a range in fundraising and the accompanying supports they could provide to students. In less affluent schools, boosters and foundations, not surprisingly, fundraised to a lesser extent than did the more affluent communities. Developing additional arrangements with community and private organizations, in partnership with parent/guardian organizations in our less affluent communities, may be a solution to supplement some of the activities provided by these parent/guardian organizations that are much needed by the students. For example, MCPS currently has partnerships with organizations such as Strathmore Music Center and the Kids Museum, to offer cultural arts and science, technology, engineering and math activities (commonly referred to as STEM) to students, many of whom might not otherwise have such opportunity. Implementing such solutions more intentionally in less affluent schools will be taken under advisement based on the OLO analysis.

Parent/guardian organizations with income levels greater than \$50,000 are required to file IRS 990 Forms, Return of Organization Exempt from Income Tax. The OLO was able to assess fundraising ability of parent/guardian organizations by reviewing these forms, as well as the full reports and budgets posted to public websites or provided to OLO upon request. The OLO recommended that parent/guardian organizations be required to donate a portion of raised funds to other, less-well funded parent/guardian organizations in other schools. While recognizing that some school districts in the country have attempted to address community inequities in this manner, the deeper question is two-fold—does this address the issue of inequity fully and does this then place the responsibility of resolving inequity on parents and guardians? Resolving economic inequalities is not so simple. This OLO finding, though, encourages BOE and MCPS to reexamine its policies, regulations, and programs that may inadvertently contribute to inequity and develop solutions to address this. For example, MCPS

and the MCPS Educational Foundation may be able to implement grant programs to supplement parent/guardians organizations in less affluent schools. MCPS also welcomes the opportunity to continue to collaborate with the Montgomery County Council and other partner county agencies to deliver additional extracurricular student programs and resources for schools and families to enhance the efforts made by parents, guardians, and community members in less affluent schools.

In addition to the concern of equitable funding across schools, the OLO report highlights the concern about less affluent communities “having a voice” in the school district and at the county level. MCPS acknowledges that socioeconomic structures may impact a community’s, or even an individual’s, availability and/or ability to advocate for their needs. The school district is continuing to develop more opportunities for all stakeholders to be able to provide input and feedback into the school system through BOE public comments, community meetings on districtwide issues that are scheduled across the county, and surveys which are available publicly. This past school year, MCPS established the Family Engagement Advisory Team (FEAT) as an advisory to improve students’ school experience and academic success, and ensure equitable learning opportunities by engaging families in decision-making and program review. The Equity Initiatives Unit developed a Focus Group Planning and Facilitation Guide specifically to conduct culturally-responsive focus groups that encourage participation by groups that traditionally may have been marginalized. Additionally, MCPS maintains relationships with community organizations such as the National Association for the Advancement of Colored People Parent Council, Black and Brown Coalition, and Identity, Inc., to solicit the perspectives of a broader group of stakeholders. Engaging with all demographic groups of our diverse county and community continues to be a priority for MCPS.

The analysis of the impact of parent/guardian organizations on our school systems is commendable and appreciated. There is merit to the OLO recommendations that MCPS consider the equity, or inequity, that this form of parent/guardian engagement may create. Surveying the structures, purposes, and benefits provided by our parent/guardian organizations would provide additional information for MCPS to develop strategies that ensure equity across schools for all students.

Thank you for your work on this report and for providing MCPS with the opportunity to provide input. We look forward to our continued collaboration.

If you have any questions, please do not hesitate to contact me via email at Ruschelle_Reuben@mcpsmd.org.

Sincerely,

Ruschelle Reuben

Ruschelle Reuben
Associate Superintendent
Office of Students and Family
Support and Engagement

RR:ed:ff

Copy to:

Dr. Johnson	Mr. Davis
Dr. Wilson	Mrs. Frost