

Ninth District



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**President
Guidebook
2017/2018**

Helpful Contacts

Ninth District PTA

San Diego County Office of
Education

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San Diego, CA 92111

*Hours: 8:30-4:00 p.m. Mon.-
Thursdays*

8:30 - 3 p.m. Fridays

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Dear PTA President,

Here it is – your PTA Survival Kit!

I want to first thank the San Diego Unified Council of PTAs for their countless hours of work in the development of this guidebook. This is a most valuable resource .

Inside are the most important materials you'll need for your new position.

Keep this handbook handy throughout the year. Take it to meetings. Re-read it, as necessary. If you don't find the information you need here or in your Bylaws, go to the *California State PTA Online Toolkit* – at ***toolkit.capta.org***. If you can't find it there or you're still unsure, contact the council, if in council or the PTA district. We're here to help.

You're now part of the oldest and largest child advocacy group in the United States – five million members strong!

Although we're a national organization, the key to PTA is the unit level – and that's **You!** You and your board are the heart of PTA because you directly impact the children, parents and teachers at your school.

PTA board members also learn how to run an organization -- financial management, event planning, team-building and yes – *Robert's Rules of Order!* These leadership and organizational skills will benefit you for years to come.

Take advantage of all the training and resources we offer here at Ninth District PTA to make your year go smoothly! We're located in the San Diego County Office of Education, Annex A – come and visit us often. Office hours are posted on our website.

I look forward to meeting each and every one of you. Have a fantastic year!

Derby Pattengill

President

Ninth District PTA

What all PTA Executive Board Officers Need to Know

Welcome to the executive board. You have now joined the largest volunteer agency for the welfare of our children. Your job for the next year is to run a mini-business. You are all in this together – this is everyone's job.

Think of it as mini, in the sense that the overall income will usually be under \$50,000. Indeed, most PTAs run under \$25,000. Almost all of the practices below apply to any non-profit; these not unique to the PTA.

Think of the PTA as a business, because that is exactly what it is. So, all the rules and regulations that are presented are the rules and regulations that all non-profits have to follow. We are here to keep PTA in "good standing," so that you can continue with the business of supporting students and families on a daily basis.

Rosters – the council PTA, if in council, the district PTA, the State and the National PTAs need to know who you are. It is an IRS requirement. None of the information is ever released to an outside agency. Your data is safe. Rosters are due May 1 each year. If the unit has not filled all the positions, *send in what you have*. If the unit has not had elections, then let us know so we can help.

Elections – Officer elections are held yearly in March or early April. Check the bylaws for the election meeting month. Most officers must stand for election each year. One person may serve in the same office for two (2) years in a row. You cannot serve for three years. This practice ensures that leadership development is part of your PTA mission.

Membership – To remain in "good standing" and maintain your non-profit status, a PTA needs to have a list of its members. Keep the membership lists for three years. Send the council, if in council, PTA the **Annual Historian Report** at the end of the year - think volunteer hours. There is no upper limit to the number of members and membership is open to all parents, students, teachers, relatives, and community members.

Minutes – As a non-profit and a membership group, accurate minutes need to be kept on what activities a PTA has approved. Membership enrollment numbers are entered in the minutes of the executive board each month. Keep the minutes in a bound book and keep the PTA minutes forever. We recommend keeping the minutes in a bound PTA Secretary Book, which can be purchased at the council, if in council or the PTA district office.

Financial Data – To keep the business on track, the council, if in council, and district keeps a record of your financial data. Here is what is needed – Adopted Budget at the beginning of the year, Mid-Year Audit report, Year-End Audit report, Year End Financial Report - These items should also be entered in the secretary book as part of an executive board or association meeting minutes. Keep most of your financial data for 7 years. Check in the Toolkit for the Retention Schedule.

Taxes – All non-profits must file tax returns no matter how small their income. If any non-profit goes 3 years without filing taxes, it will be shut down – not by the PTA but by the IRS. Provide the council, if in council, and the district a copy of the returns. Copies of tax returns should also be entered in the secretary book as part of an executive board or association meeting minutes. File taxes as soon as you can after your year-end audit. Returns are due to the appropriate government agency four months and fifteen days following the end of the fiscal year.

RRF-1 - All California charitable organizations must file an annual report with the California Attorney General. This form is called RRF-1 or *Registration Renewal Fee Report*. This report is due the same date as tax returns. Failure to submit this report annually may result in the loss of tax exemption and the assessment of a minimum tax of \$800 plus fines.

Audits – Audits provide the accurate information needed to file your PTA tax returns. Audits make sure that the minutes and the accounting books match. All adopted **audits reports** should also be entered in the secretary book as part of executive board or association meeting **minutes**. A PTA should be performing a mid-year audit and a year-end audit. The audit is performed by the elected auditor or can be performed by an appointed association member of the PTA, or by committee. If you do not have an auditor, the council may be able to help you perform your audit or the district can do the audit for you.

Membership Dues – All membership dues not belonging to the unit are sent to the council, if in council, on a monthly basis. Out of council units send membership dues directly to Ninth District PTA. Your PTA does not need to approve the writing of the checks to send in your dues. This money does not belong to your PTA, so it does not need authorization. Use the cash verification form for processing membership and the unit remittance form to send on the dues.

Insurance – California State PTA negotiates insurance to cover PTA approved activities. The insurance payment is sent to the council, if in council, and the payment will be forwarded. Because the PTA is large, this insurance comes to each unit at a very reasonable rate and is one of the perks of being a PTA. Check in the *Insurance and Loss Prevention Guide* for the Red, Yellow and Green activities pages.

Workers Compensation Reports are due at the end of the calendar year even if no one was hired or paid for service – including babysitters for meetings. This is part of keeping our insurance premiums as a very reasonable rate.

Council Assessment, if in council – This yearly assessment is voted on by the unit representatives to the council. What do you get? Council PTA support for your unit with training, and individual help when you need it.

Remember these practices are not here to keep you from doing business.
These practices are here to help you to be a successful non-profit.

If your PTA needs help, just call us at (858) 268-8077 or email us at office@ninthdistrictpta.org and we will get back to you as soon as possible.

PTA President Duties to Conduct at All Times

Always

- **Announce** all meetings - association and executive board - 10 days in advance, via all appropriate media. Announce annual election meeting and bylaws adoptions 30 days in advance.
- **Preside** at all meetings
- **Create** agenda for all executive board and association meetings
- Attend all council PTA meetings, if in council, listed in the ***President's Checklist***.
- **Be** an authorized check signer - not related by blood or marriage or reside in the same household. The president must be able to establish and sign on the PTA bank account. California banks usually require two forms of ID and SSN.
- **Make** a copy of bylaws for each officers and chairmen.
- **Make** committee chairman and committee member appointments, including the parliamentarian.
- Delegate and coordinate duties.
- Sign all authorizations and contracts.
- Be familiar with financial procedures; make sure taxes are filed.
- Be the official contact of the PTA.
- Official representative of the association as authorized
- **Responsible** for the annual report of volunteer hours.
- **Meet** with principal on a regular basis.
- **Have** all newsletters, flyers and/or notices approved by the principal, prior to distribution.
- **Perform** other prescribed duties as listed in the bylaws.
- **Prepare** the roster of elected association officers and chairmen required for directory data and submit through channels as directed. The deadline for directory data to council is May 1.
- For more information, consult your bylaws or the PTA Toolkit @ toolkit.capta.org

Executive Board Duties

- **Attend** all meetings.
- **Understand** the PTA organization.
- **Protect** assets of the association.
- **Transact** business as directed by the association and business between association meetings.
- **Pay** bills.
- **Create** committees.
- **Fill** vacancies on the executive board by election during an executive board meeting.
- **Present** reports to the association.
- **Understand** and question financial reports at executive board and association meetings.

President's Checklist

A President's Checklist is helpful in completing the tasks for the year. You can fill in the checklist with your due dates and check each off as you complete them. Check with your council if in council for specific dates. Out of council units check NinthdistrictPTA.org for dates. Complete this checklist so you can track your progress.

Date	Event	Complete (X)
August/September	First association meeting To Do: Annual Financial Report Year End Audit Adopt budget	
October	California State PTA grant applications due Ninth District grant apps due Annual Financial Reports due Budgets due to Council or District Year end audits due to Council or District	
November	Insurance payment due Workers Comp Annual Payroll Report due Minimum Membership Remittance due 990 Federal Tax Filing due 199 Franchise Tax Board Filing due RRF-1 Form Due to Ca. Attorney General Elect nominating committee	
December	Reflections entries due Insurance due date payment	
January	District Honorary Service Award nominations due 100% Teachers Membership Challenge due CAPTA Spotlight Award apps due to District CAPTA Graduating Senior Scholarship apps due to District California State PTA Legislation Conference	
March	Unit and Council elections Mid Year Audit due	
April	Unit and Council Elections California State PTA Convention	
May	Unit and Council officer contact information due to District	
June	Attend Summer Leadership Conference Final membership remittance due to District Annual Report Due	

What are Bylaws?

Bylaws are a document that tells you how the PTA runs the PTA business.

The bylaws do not tell you what programs to bring to your school or what fundraisers to run. The members of the PTA decide that. The bylaws tell you how the business is done, when the meetings are held, how much the dues are for your PTA, what the officer positions and duties of officers are.

The bylaws are divided into sections, called **Articles**. Specific **Articles** will give you the needed information.

Association Meetings: Most units have between 3 to 5 meetings a year, but some meet monthly and some only twice a year.

Audits: Audits are required twice a year and are presented at the next convenient association meeting.

Elections: The election month is determined by the association meetings and will typically be in March or April. **Most** officers must run for office each year.

Executive Board Officers: The elected and appointed officers of the executive board are defined in the bylaws.

Fiscal Year: Each PTA determined what the fiscal year will be. Most use July 1 – June 30. But a few units have fiscal years that coincide with the school year.

Identification Numbers: Units will have a California State and a National PTA identification numbers as well as Federal and State Tax ID numbers and a Charitable Trust number for government filings.

Membership Dues: Membership dues are specified in the bylaws.

Nominating Committee: The size of the nominating committee is determined by the bylaws and in the same section, the report date is called out. The nominating committee must be elected at an association meeting that falls at least two months before the annual election date.

PTA Name: The legal PTA name is the first item of the articles and is on the cover of your bylaws.

Quorum: Quorums for all meeting are defined in the bylaws. This is the minimum number of members needed to conduct business.

Special Meetings: Special meetings can be called by any member of the association using the rules of Article VII.

Standing Committees: Along with officers, some committees operate year round and are counted in the executive board quorum. These committees are listed in the standing rules – found on the last pages of the bylaws.

Vice Presidents: The number and official duties of the vice presidents are listed in Article VI.

Unbudgeted Spending between Association Meetings: The executive board has the authority to spend money not budgeted between meetings up to an amount specified in the bylaws. This action must be ratified at the next association meeting (The association may vote against it, so be careful).

Bylaws – quick check worksheet

Info	Article & Section	Fill in the data
Association Meetings	Article VII Section 1	List months:
Audit Preparation	Article VI Section 8a	
Audit Presentation	Article VI Section 8c	
CA State Charitable Trust Number	Article XIV Section 6	
California State PTA	Article XIV Section 5	
California State Tax ID	Article XIV Section 7	
Check signers	Article VI Section 6g	
Council Assessment Fee	Standing Rule # 11	
EIN Federal Tax ID	Article XIV Section 3	
Election Month	Article V Section 7 and Article VII	
Executive Board	Standing Rule # 10	
Fiscal Year	Article XIV Section 1	
Membership Dues	Article IV Section 4	\$
Membership Due Dates	Article IV Section 7	
National PTA Number	Article XIV Section 4	
Nominating Committee	Article V Section 3	
Officers	Article V Section 2	Circle: President, Exec VP, Secretary, treasurer, auditor, historian, financial
PTA Name	Article 1	
Quorum Association	Article VII Section 5b	
Quorum Exec Board	Article VII Section 7	
Roster Due Date	Article VI Section 1	
Special Meeting	Article VII Section 4a	Called by #
Special Meeting Exec	Article VII Section 6	Called by #
Standing Committees	Standing Rule # 9	List: 1 2 3 4
Unbudgeted spending between Association	Article VIII Section 2c	\$
Vice-Presidents	Article VI Section 3	List: 1 2 3 4 5 6

Types of PTA Meetings

There are three types of PTA meetings. Each meeting has assigned functions and authority. Association and executive board meetings produce minutes that are entered into the secretary book, committee minutes are not entered into the secretary book but the final committee report is entered.

Association Meetings – our meetings are these days _____

The association consists of all the members of your PTA. Associations meet as defined in the bylaws. The association is the voting body for all action taken, including adopting bylaws, adopting the programs and the budget for the year, electing the nominating committee, electing officers and state convention delegates and approving all programs, fundraisers, contracts and expenditures.

Executive Board Meetings – our meetings are on _____ The executive board consists of the elected and appointed officers, the principal, the teacher representative and the standing committee chairs. The executive board meets monthly to transact the necessary business between association meetings. The executive board is responsible for receiving and studying recommendations to be presented to the association for approval. The bylaws and California State PTA Toolkit detail the executive board's responsibilities.

Guests may be invited to attend executive board meetings as well as association meetings. The president grants a courtesy seat to the guests present. A guest may bring information to share with the group. However, guests do not participate in the discussion or voting and should leave after their information is presented.

Minutes – presented every meeting

Each PTA group should preserve their activities by recording minutes and the minutes must be approved by the group that attended the meetings. The minutes can be filed by date. Only the association can approve association meeting minutes. Only the executive board can approve executive board meeting minutes. Recording the meeting business is not legal without consent of all members in attendance. The executive board meetings cannot be combined with the association meeting.

Committee Meetings

Committees are where the major work of the PTA is done. A committee may be a standing committee with regular ongoing responsibilities during the PTA year or a special committee organized for a short-term activity. An example of a standing committee is a communications committee that operates all year long. An example of a special committee is a dance committee that operates only for the time it takes to organize and run a dance. Committees make recommendations to the executive board concerning the assigned activity and report to the executive board at the monthly meeting while this committee is active.

Committee Reports

Each committee produces a committee report which specifies what the committee has agreed to do, how much money is being spent or made; and how many volunteer hours occurred during the event and planning. The report is based on the minutes of the committee meetings and the outcome of the event.

Officer Business Meeting Worksheet

Complete this page at your first executive board meeting

The president must hold monthly meetings of the executive board. To hold a meeting, the president must send out an email or make calls to all officers and chairmen reminding them of the meeting 10 days in advance. The meetings should all be scheduled at the beginning of the school year. If you meet on the first Tuesday of the month, then you are fine unless there is a holiday or something else interferes.

The president must prepare an agenda for executive board and association meetings. The officers and chairmen must tell the president what they wish to be on the agenda.

Quorum is the number of members needed to conduct business at the executive board or the association meetings. The members who make up quorum for an executive board meeting are all elected and appointed board members, principal, teacher representative and all standing committee chairmen. The quorum for association meetings is made up of all members.

Executive Board Quorum is _____ elected/appointed officers.

Association Quorum is _____ members.

Executive Board Checklist		
Appoint budget committee, present year-end Annual Financial Report		
Present budget, year-end audit		
Remit early membership		
Pay insurance and assessment		
Present tax forms to Executive Board		
Get books ready for mid-year audit		
Present mid-year audit		
Get ready for election		
Invite president-elect to meeting		
Calculate volunteer hours		
Present Annual report of volunteer hour		
Prepare books for year-end audit		

The president must hold the association meetings on the day and months listed in the bylaws unless the association has voted at an association meeting to change the date of the meetings. This can be anywhere from monthly meetings to just 2 meetings in a school year and are listed in the bylaws.

The president must announce the meeting to the members of the PTA 10 days in advance of the meeting. It is always good to post meeting dates on the PTA website, in the newsletter, to email members and to send a flyer home with the students. The PTA may be allowed to distribute flyers through the school with permission from the principal.

Members must be notified 30 days notice of the annual election meeting.

The president must have the agenda, minutes and financial reports ready for all meetings. The president can delegate these duties but the president should check that all materials are ready for the meeting.

The agenda should have all the business listed that will be considered at the meeting. All the items to be considered will be the items that the executive board already approved. All items will be recommended by the executive board for approval. A list of the motions can be included on the agenda or as an attachment to the agenda so that the members can clearly see what they are considering.

Executive Board Meeting Worksheet

Complete this page at your first executive board meeting
Provide a copy to all of your officers.

The president must hold monthly meetings of the executive board. To hold a meeting, the president must send out an email or make calls to **all** officers and chairmen reminding them of the meeting 10 days in advance. The meetings should all be scheduled at the beginning of the school year. If you meet on the first Tuesday of the month, then you are fine unless there is a holiday or something else interferes.

The president must prepare an agenda for executive board and association meetings. The officers and chairmen must tell the president what they wish to be on the agenda.

Quorum is the number of members needed to conduct business at the executive board or the association meetings. The members who make up quorum for an executive board meeting are all elected and appointed board members, principal, teacher representative and all standing committee chairmen. The quorum for association meetings is made up of all members.

Executive Board Quorum is ____ elected/appointed officers. **Association Quorum** is _____ members.

Executive board monthly meeting schedule: List the days of all the meetings.

<i>Month</i>	<i>Day</i>	<i>Time</i>	<i>Month</i>	<i>Day</i>	<i>Time</i>
July			January		
August			February		
September			March		
October			April		
November			May		
December			June		

Association Meeting Schedule – Association meetings are created and listed for the year. Our Association Meeting schedule is:

_____, _____, _____, _____, _____ at
_____[am,pm]

Nominating committee elections take place at the _____ association meeting.

Elections take place each year, even if some officers are running for election again. An officer may only serve 2 years in the same office.

Officer elections take place on _____[month & day]. Check your bylaws.

Our elected officers are:

President	Secretary	Treasurer	Historian
Auditor			

Our standing - all year long - committees chairmen are:

How to run a PTA meeting:

All meeting dates are defined in the bylaws.

Call the meeting - a technical term for announcing the meeting.

Meetings must be called 10 days in advance.

Association meetings for elections and adoption of bylaws must be called 28 days in advance.

The president can call, text or email all executive board members to announce executive board meetings.

The president should use all media to announce association meetings: website, email, flyers home with the students, robo-call from the school on behalf of the PTA. Even if the meeting is announced in advance, send reminders closer to the day of the meeting.

Prepare an Agenda

Every meeting must have an agenda. Agendas are simply a list of things to discuss. All agendas have call to order, presentation of minutes, presentation of financial reports, membership report, officer/chairmen reports, adjournment.

Audits are usually on the agenda twice a year.

Budgets are on the agenda at the beginning of the year and whenever the budget is amended.

Start the meeting on time.

If the president cannot attend, the vice president should conduct the meeting.

If the secretary cannot attend, the president appoints a secretary pro-tem - a secretary for that meeting.

If the treasurer cannot attend, the treasurer report can be presented by another member.

Executive board members should be committed to showing up for 10-12 executive board meetings a year.

Make sure the secretary provides the minutes from the previous meeting.

Executive board meeting minutes are approved at executive board meetings. Association meeting minutes are approved at association meetings.

Minutes should be typed and circulated as soon as possible to check for accuracy.

Make sure the treasurer provides a financial report for the past month.

Executive board financial reports may run from the beginning to the end of the month, from mid-month to mid-month or some other specified time depending on when your executive board meetings take place.

Association meeting financial reports run from the last meeting until the current meeting. The treasurer report is always presented even if the treasurer cannot attend the meeting.

The following pages lay out what announcements, agendas, minutes and financial reports look like.

Sample Meeting Announcement

PTA Association Meeting

All Members and Guests are welcome.
Anyone can join the PTA.

When

W

Date:

H

Time:

E

Location:

H

Agenda:

Approve Minutes

T

Review Financial Report

i

Approve Events

m

e

:

:



A

Junta de la Asociación

g

General de la PTA

e

Todos los miembros y visitantes estan invitados.

d

Todos pueden ser miembros de la PTA.

a

Fecha:

Hora:

Lugar:

Agenda:

Aprobacion del acta

Informe financiero

Aprobar eventos

Sample Bilingual Agenda

[legal name of PTA] PTA

[Executive Board or Association] Meeting Agenda / Junta de [Ejecutivo o General]
Agenda

Date of meeting/fecha de la reunión

- | | | |
|-------|---|------------------|
| I. | Call to Order / <i>Inicio</i> | [president name] |
| II. | Approval of Minutes/ <i>Aprobación de las actas</i> | [secretary name] |
| III. | Financial Report / <i>Informe financier</i> | [treasurer name] |
| | Ratification of Checks / <i>Ratificación de cheques escritos</i> | |
| IV. | Budget / Presupuesto | [treasurer name] |
| V. | Audit / Auditoría | [auditor name] |
| VI. | President's Report / Informe del Presidente | [president name] |
| VII. | Principal's Report / Informe del Director | [principal name] |
| VIII. | Committee Reports / Informes de los Comités | |
| | 1. Membership / <i>Membresía</i> | |
| | 2. Committee 1 | |
| | 3. Committee 2 | |
| IX. | Unfinished Business / Asuntos Inconclusos | |
| X. | New Business / <i>Asuntos Nuevos</i> | |
| XI. | Adjourn / <i>Cierre</i> | |

Announcements /Anuncios:

Next Executive Board Meetings / *Próxima Junta Ejecutiva*

List next 2 meetings / *Escriba la fecha de las próximas dos juntas*

Next Association Meeting – [Wednesday, June 1, 2016]

Proxima Junta de Asociación General -- [miércoles de 1 junio, 2016]

List upcoming PTA events and their dates (example)

May 4-7, 2016 California State Convention

May 23, 2016 Council PTA Founders Day Meeting and Dinner

June 4, 2016 Summer Leadership Conference, USD by Ninth District PTA

Sample PTA agenda for an Association Meeting with President's Script

I. **CALL TO ORDER** (on time!)

The president stands, raps gavel once and calls the meeting to order.

"The meeting will please come to order."

II. **OPENING CEREMONIES** (optional)

Pledge of Allegiance (not "flag salute")

"_____ will lead us in the Pledge of Allegiance. Will you please stand."

III. **READING/APPROVAL OF MINUTES - NO MOTION NEEDED**

(allow 3 minutes)

You have several ways to approve the minutes at an association meeting. You can either have the secretary read the minutes of the last meeting or (with approval of the group) the minutes may be assigned to a committee for approval or correction. If you have a small group, you can distribute copies of minutes and ask members to read silently before asking for corrections.

If the secretary reads the minutes

"The secretary will read the minutes of the meeting".

The secretary stands, addresses chair and reads minutes.

"Are there any corrections?" (Omissions and additions are also corrections.)

Or with approval of group, the minutes may be assigned to a committee of those members who were at the meeting for approval or correction.

"The minutes stand approved as read/printed," or "The minutes stand approved as corrected."

IV. **FINANCIAL REPORTS NO MOTION NEEDED**

(allow 5 minutes)(treasurer, financial secretary,

budget & finance chairman)

"_____ will present the treasurer's report."

"You have heard the report of the treasurer. Are there any questions?"

"The report will be filed for the audit."

AUDIT REPORT

(allow 5-10 minutes)

MOTION NEEDED TO ADOPT

"It has been moved and seconded that the audit report be adopted."

(Follow steps for a motion)

V. **PRESENTATION OF BILLS**

(allow 5 minutes)

MOTION NEEDED TO PAY BILLS

"The treasurer will read the bills."

Since approval of budget does not authorize expenditure of funds, bills must be presented and payment voted upon. Bills should be itemized in minutes as to amount, who is to be paid and what payment covers.

"It has been moved and seconded that the bills be paid."

(Follow steps for a motion)

VI. COMMUNICATIONS

(allow 5 minutes)

Communications are read by (corresponding) secretary and, if action is required, may be acted upon as read.

"The (corresponding) secretary will read the communications."

VII. REPORT OF THE EXECUTIVE BOARD

(allow 5 minutes each)

A summary report - not the minutes - is read for the information of the members. Recommendations are voted upon one at a time, the secretary moving the adoption of any of the recommendations.

"The secretary will present the report of the Executive Board."

"You have heard the recommendations." (follow steps for a motion)

VIII. REPORTS OF COMMITTEES

(allow 3 minute each)

President calls for the "report of the committee", not the "chairman's report". Person making the report moves the adoption of any recommendations. It is recommended to have a time limit for committee reports – 2 to 3 minutes is usually sufficient.

"_____ will present the report of the committee."

President will say....

"Are there any questions regarding the report?"

"If not, the report will be filed" or "You have heard the recommendations"

(follow steps for a motion)

IX. UNFINISHED BUSINESS

(allow 10 minutes)

President presents each item of unfinished business.

(The president should not ask "is there any unfinished business?")

"The first item of unfinished business is _____"

X. NEW BUSINESS

(allow 10 minutes)

A motion is necessary before discussion and vote on any new business.

"The first item of new business is _____"

XII. PROGRAM (optional)

The president introduces the chairman to present the program.

"_____ will present the program."

If the program time indeterminate, it can be presented at the end of the meeting and the president's statement of adjournment will be altered accordingly.

XIII. ANNOUNCEMENTS

(allow 2 minutes)

Date of next meeting and important activities should be announced. If there is a social time following the meeting, this should be announced.

"Are there any announcements?"

Examples: "The next meeting will be [Tuesday June 3 at 5pm]"

"Refreshments will be served."

XIV. ADJOURNMENT

NO MOTION IS NECESSARY

President raps gavel once. ***"The meeting is adjourned."***

If there is a program the president can announce the adjournment of the meeting prior to the program. ***"The meeting stands adjourned after the program"***

PTA Meetings Follow Parliamentary Procedure

8 Steps to Making a Motion

A motion to take action is introduced by a member, seconded, discussed, and is voted upon. Only persons who have been members for at least 30 days are legally qualified to make motions, discuss, and vote.

The steps are:

1. Member stands and waits to be recognized.
2. Chairman recognizes the member.
3. The member presents the motion by stating, "I move..."
4. The motion is seconded by another member. This shows that more than one person is interested in bringing the business before the group for discussion.
5. The chairman restates the motion. This ensures all members understand what is to be discussed.
6. Discussion is held on the motion. During discussion, all members participate fully.
7. The chairman puts the motion to a vote by stating, "All those in favor say 'aye.'" (Pause for vote) "Those opposed say 'no.'"
8. The chairman announces the result of the vote to assure all members know whether the motion carried or failed. The meeting minutes list who made the motion and the outcome.

Amendments

An amendment is a way to change a motion already on the floor before the vote is taken on a motion. It may be amended by:

- Inserting or adding words.
- Striking words.
- Striking words and inserting others.
- Substituting one paragraph or resolution for another.

Amending Examples

Main motion: "I move Sunshine PTA have a parenting program at the park."

Inserting: "I move Sunshine PTA have a parenting program in October at the park."

Striking: "I move Sunshine PTA have a parenting program in October." (striking "at the park.")

Striking & inserting: "I move that Sunshine PTA have a parenting program in November on the school grounds." (striking "October" and inserting "November on the school grounds.")

Substituting: "I move Sunshine PTA have an ice cream social."

Treasurer's Report Sample

PTA

November 14, 20XX – December 14, 20XX

CHECKING ACCOUNT

BALANCE ON HAND 11/14/20XX **\$ 4,250.00**

INCOME

11/15	DEP: Carnival	\$ 1,450.00
11/17	DEP: Membership dues, unit portion (150 @ \$5)	750.00
11/22	DEP: Book fair	349.50
12/05	DEP: Gift wrap	5,000.00
TOTAL funds belonging to the unit		7,533.00
		7,533.00

FUNDS NOT BELONGING TO THE UNIT INCOME

11/17	DEP: Membership, 150 @ \$5.75	\$862.50
12/10	DEP: Founders Day freewill offering	\$213.00
TOTAL funds not belonging to the unit		1075.50
TOTAL INCOME		\$12,858.50

EXPENSES

Ck # 3150 Cajon Council, insurance premium	\$ 195.00
Ck # 3151 Mary Smith, Carnival expenses	55.00
12/10 Bank fee, NSF Ck # 1113	10.00
Ck # 3153 Patty Harper, hospitality	7.49
Ck # 3154 Book Fair Company	120.00
Ck # 3155 VOID	0.00
Ck # 3156 Cajon Council, convention/2 delegates	260.00
Ck # 3157 Susan Bird, office supplies	15.29
Ck # 3159 Beverly Anderson, postage	3.70
12/13 Transfer to savings	5,000.00
TOTAL funds belonging to the unit	5,666.48
	5,666.48

FUNDS NOT BELONGING TO THE UNIT EXPENSES:

#3152 Cajon Council, 150 members @ \$4.00	\$862.50
#3160 Cajon Council, Founders Day Freewill Offering	213.00
TOTAL funds not belonging to the unit	\$1075.50
TOTAL EXPENSES	\$ 6,741.98

BALANCE ON HAND 12/14/20XX **\$ 6,116.52**

SAVINGS ACCOUNT

BALANCE ON HAND 11/14/20XX **\$ 8,649.55**

12/10 DEP: Interest	4.32
12/13 DEP: Transfer from checking	5,000.00
Withdrawals	0.00

BALANCE ON HAND 12/14/20XX **\$ 13,653.87**

[name], Treasurer

Date

TOP NOTCH PTSA
4961 Main Street, San Diego 92101
Executive Board Meeting Minutes (SAMPLE)
May 4, 20XX

In attendance: Jane Doe, Vicky Tall, Tia Tooly, Elaine Elk, Kerry Kennedy, Sara Sears, Luis Allteacher, Sarah McSue, Dian Edwards, Florence Henderson. Barbara Bunch, Julie Joe, **Excused:** Cindy Estle, Marion Ross, Teresa Principal

I. The meeting was called to order by President Jane Doe at 5:37pm at TOP NOTCH Elementary in Room 9.

II. The minutes were approved as presented.

III. Financial Report – Tia Tooly

A. Balance sheet report

General
Fund
Income
Expenses
Balance on

B. **Tia Tooly moved that checks #2956 through #3000 and #3153 through #3157 totaling \$6,000.00. Adopted.**

C. Tia reported that the K-1 dances made a profit of \$1000.

IV. President's Report – Jane Doe

V. Kerry Kennedy & Vicky Tall reported on California State PTA Convention.

VI. Reports of Committees

Membership: Sara Sears reported that she is actively recruiting a membership chairman to replace her. **Final membership was 219.** She was now signing up members for next year 2013-14.

Vicky Tall moved to extend the Spring Book Fair hours until 4pm on Friday June 25. Adopted.

Barbara Bunch reported that the by-laws were updated but not the standing rules. She reminded everyone that volunteer hours are due and need to be sent to the council.

Julie Joe reported that the May newsletter went out early this month.

VII. New Business –

Kerry Kennedy moved to recommend to the association to move the July meeting from July 20 to July 13. Adopted.

Jane Doe had a group picture taken of the board for the yearbook.

VIII. Announcements

A. Next executive board meeting date will be June 1, 2013, 5:30 p.m., at the school

B. July executive board on 6th and general meeting on 20th – If changing, need approval at May 18 meeting

IX. Adjournment at 6:30pm

Secretary's Name

Date Approved

How to Develop a Budget

Adopted Budget due to council/district

The board or board-elect meets to develop goals for the fiscal year and brainstorm program ideas. The proposed budget must be presented and voted on by the executive board and recommended for adoption at the first association meeting each year. After the budget is adopted by the association, it should be followed closely in all financial transactions.

Step One: Form a Budget Committee – July 1

The president or president-elect appoints the budget committee - three to five people. The treasurer is responsible for chairing the budget committee.

Step Two: Budget Committee Meets - July & August

Treasurer provides last year's budget showing plan and actual figures. Committee uses last year's budget and current year's goals to develop working budget. Committee can get input from other board members and survey the association members. Ask other board members, teachers, and principals for input. The previous board cannot encumber the current board.

Step Three: Budget Committee chair presents budget to the executive board

The budget committee chair presents the budget at an executive board meeting. The executive board can approve as presented or modify.

Step Four: Present to members at an association meeting for consideration

The treasurer presents the budget to the members at an association board for final approval. The treasurer makes the following motion at the association meeting:

"With the Executive Board concurring, I move that the ABC PTA adopt the 20XX-20XX budget as presented."

Other members of the budget committee can approve as presented or modify. After it is adopted at an association meeting, send a copy to council, if in council.

Step Five: Follow the Budget Closely

After the association adopts the budget, it should be followed closely in all financial transactions. Adoption of the budget does not authorize the expenditure of the money. The association votes to release money and to pay bills. If something new comes up that was not in the budget, the executive board has authority to spend up to a certain amount between association meetings. This amount will be listed in the bylaws (Article VIII, Section 2c) - typically between \$500 and \$1000.

Step Six: Mid-Year Budget Review

Review your budget half way through the year and if necessary revise. Present the revised budget to members at an association meeting for adoption.

Step Seven: Annual Financial Report - End of Fiscal Year

Treasurer produces ***Annual Financial Report*** at the end of the year that can be used to file your income tax returns and help next year's Budget Committee.

Budget Committee

Budget committee should start work immediately upon election

The following pages are sample Budget Forms and sample Annual Financial Reports. After the reports are approved by your association, a copy is sent to council, if in council, or district. The association must approve the budget so that the executive board can conduct association business. These forms are found in the California State PTA Online Toolkit – capta.org.

The following items may be included in the association budget.

Required Budget Items

- Membership Per Capita – funds not belonging to the unit
- Insurance – budget approximately \$250.00 - annual premium amounts are announced in summer and may increase yearly
- Council Assessment, if in council

Recommended Budget Items for PTAs

Budget Items are estimates only and can vary

- Membership – incentives, envelopes, etc, \$50-\$100
- Council Functions – Founder's Day Dinner \$35 per person
- Ninth District Functions - Training \$50 per person
- Ninth District Founder's Day Brunch \$30 per person
- State PTA Convention \$800per person
- Legislative Conference in Sacramento \$600 per person
- Reflections - to do the programs/awards at your school
- Honorary Service Award - associations should be honoring volunteers
- Staff Appreciation - PTA resources may be used for staff appreciation; however, PTAs must maintain their nonprofit status as governed by the IRS Code section 501(c)3. Within the language of the code, the IRS does permit expenses that are not directly related to the primary purpose of the PTA if the expenses are not of a significant amount. "Not of a significant amount" is defined by the IRS as an amount that does not exceed five percent (5%) of the nonprofit organization's annual budget.

These recommendations are in addition to all the other items the PTAs budget for each year.

Personal gifts or gifts for individuals, such as PTA members or school staff, cannot be purchased with PTA funds.

Budget Ideas

Programs, Fundraisers and Translation

Movie Nights are allowed with required paperwork

To show movies for family mixers or fundraisers, you must purchase a movie license for viewing. You cannot show a movie you own without a license; **you must purchase a license**. If you charge for the movie, you can only recoup the license fee, otherwise show the movie for free and charge for snacks and drinks.

Raffles are allowed with required paperwork

Your PTA is allowed to hold raffles with the proper paperwork. Do not advertise a raffle without completing the proper paperwork with the California State Attorney General. A raffle permit costs \$25.00 per year and an annual report is required.

PTA Food Sales

Food sales to students is governed by California State Law. Observe all local, state and federal law when planning a food sale.

The State PTA and Ninth District PTA hope that you will provide healthy choices in anything you sell, but there are no hard and fast rules about what can be sold at PTA events or dinners. Food can be prepared by PTA members without a food handler's license.

Babysitting

Official Child Care is not allowed by the PTA insurance, instead the PTA can offer "babysitting" at PTA events or meetings. Babysitting is not a drop off event – the parents must stay on campus. Babysitting is offered on site, in a room other than the event room or in the event room. There must always be a minimum of two adults - 18 or older. Staffing is based on California State PTA requirements. Babysitters do not change diapers. The PTA treasurer must complete the "Workers Comp form" for anyone hired during the year. Workers Comp form is in the Treasurers Survival Manual and on our website under the Forms tab.

Interpretation/Translation

Often not all parents or families at a PTA meeting or an event speak the same language. Hiring an interpreter for the evening is a great way to involve the whole community. Put a line item in your budget for interpretation at association meetings. An interpreter costs about \$50 per hour. If you have parents willing to interpret as a service to the PTA, you can use them. Contact your school district to see if school district interpreters may be available for PTA events.

Sample PTA Budget

FISCAL YEAR _____
 Name of Unit _____ IRS EIN # _____
 Council _____ District PTA _____
 Bank Name _____ Account # _____
 Bank Address _____

BALANCE ON HAND from previous year \$ _____
ESTIMATED RECEIPTS
 Interest income \$ _____
 Membership dues (unit portion only) \$ _____
 Fundraising (list individually) _____
 _____ \$ _____
 _____ \$ _____
TOTAL \$ _____

RECEIPTS NOT BELONGING TO UNIT
 Council, district, State and National PTA membership per capita \$ _____
 Founders Day freewill offering \$ _____

ESTIMATED DISBURSEMENTS
 Operating expenses
 Membership envelopes \$ _____
 Insurance premium \$ _____
 Newsletter and publicity \$ _____
 Council/district PTA leadership workshops \$ _____
 Convention (State/National PTA) \$ _____
 Officers' and chairmen's reimbursement \$ _____
 Past president's pin \$ _____
 Honorary Service Award \$ _____

Program expenses
 Programs and assemblies \$ _____
 Reflections Program \$ _____
 Family Engagement \$ _____
 Emergency preparedness \$ _____
 Hospitality \$ _____

Fundraising
 Carnival \$ _____
 Book fair \$ _____
 Gift wrap \$ _____

Carry-over to next year \$ _____
 Unallocated reserves \$ _____
TOTAL \$ _____

DISBURSEMENTS NOT BELONGING TO UNIT

Council, district, State and National PTA
membership per capita

\$ _____

Founders Day freewill offering

\$ _____

TOTAL

\$ _____

TOTAL DISBURSEMENTS

\$ _____

BALANCE ON HAND

\$ _____

How to Handle PTA Money

Using the Cash Verification Form

- The Cash Verification Form is used to count and record all money collected for any event. This includes membership, book fair or T-shirt sales, any program or event where money is collected, including donations.
- Complete the top portion indicating the event - membership, book fair, carnival, etc. Sometimes events are dual events, such as a book fair where membership is collected at the same time, with one payment.
- Two PTA members always count the money. One person must be a PTA executive board officer or committee chairman. The other person will be a PTA member, who is assisting.
- If membership is collected at the time of the event, itemize the membership collected and any donations made to your PTA in the box marked Membership Dues.
- Donations can be recorded without someone purchasing a membership and will be recorded in the membership dues box accordingly.
- Make a copy of the completed Cash Verification Form for each person who counted cash and one copy to accompany the money. Seal the money in an envelope to be presented to the treasurer for deposit. If there is a financial secretary, that person will make the deposit.
- A copy of the Cash Verification Form will be part of your committee report for the event that has just taken place and you will report at the next executive board meeting.
- All membership dues - not belonging to the unit* - collected shall be forwarded to the council PTA monthly, if in council. Out of council forward to the PTA district. Membership for the California State PTA starts July 1, so membership can be forwarded for the school year starting in July and August. Any time a member joins throughout the year, membership is forwarded to Council, even if it is just one member.

***Membership money not belonging to the unit** - Membership dues not belonging to the unit" means the dues that are forwarded to council, district, State and National PTA. Presently these dues are: Council – check your bylaws, District - \$1.00, State - \$2.00, National - \$2.25

On the following pages are:

- A completed sample Cash Verification Form with multiple events
- A blank **Cash Verification Form** copy and use for every event.



\$25.00 Snack Sales
\$100.00 membership
\$30.00 donation
\$50.00 start up returned

COINS

CURRENCY

_____	x \$ 1 =	_____
_____	x \$ 5 =	_____
1	x \$ 10 =	10.00
2	x \$ 20 =	40.00
_____	x \$ 50 =	_____
_____	x \$100 =	_____
TOTAL \$		50.00

DATE **10/01/2018**

COINS

_____	x 1¢ =	_____
_____	x 5¢ =	_____
5	x 10¢ =	0.50
14	x 25¢ =	3.50
_____	x 50¢ =	_____
_____	x \$1 =	_____
TOTAL \$		4.00

CHECKS Attach adding machine tape of itemized checks.

[illegible]

CURRENCY

10	x \$ 1 =	10.00
2	x \$ 5 =	10.00
4	x \$ 10 =	40.00
6	x \$ 20 =	120.00
	x \$ 50 =	
	x \$100 =	
TOTAL \$		180.00

GRAND TOTAL \$ 339.00

$$(\$50.00 + \$4.00 + \$180.00 + \$105.00)$$

Membership Dues

10 members @ \$ **10.00** (dues) = \$ **100.00** + donations = \$ **30.00** Grand Total \$ **130.00**

FOR OFFICIAL USE ONLY

Signature *Jane Doe*

Signature *Susie Davis*

Signature

Amount Received: \$ **339.00**

Signature *Stan Treasurer*

Date 10/01/2018

Forms

California State PTA Toolkit – May 2016

**Two people counted the money.
The treasurer verified and deposited the money on the same day.**

CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

START UP CASH \$ _____

COINS

_____ x 1¢ = _____
 _____ x 5¢ = _____
 _____ x 10¢ = _____
 _____ x 25¢ = _____
 _____ x 50¢ = _____
 _____ x \$1 = _____
TOTAL \$ _____

CURRENCY

_____ x \$ 1 = _____
 _____ x \$ 5 = _____
 _____ x \$ 10 = _____
 _____ x \$ 20 = _____
 _____ x \$ 50 = _____
 _____ x \$100 = _____
TOTAL \$ _____

UNIT NAME _____
ACTIVITY _____ **DATE** _____

COINS

_____ x 1¢ = _____
 _____ x 5¢ = _____
 _____ x 10¢ = _____
 _____ x 25¢ = _____
 _____ x 50¢ = _____
 _____ x \$1 = _____
TOTAL \$ _____

CURRENCY

_____ x \$ 1 = _____
 _____ x \$ 5 = _____
 _____ x \$ 10 = _____
 _____ x \$ 20 = _____
 _____ x \$ 50 = _____
 _____ x \$100 = _____
TOTAL \$ _____

CHECKS *Attach adding machine tape of itemized checks.*

# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	TOTAL \$ _____

GRAND TOTAL \$ _____

Membership Dues

_____ members @ \$ _____ (dues) = \$ _____ + donations = \$ _____ Grand Total \$ _____

FOR OFFICIAL USE ONLY

Signature _____
 Signature _____
 Signature _____

Amount Received: \$ _____
 Signature _____
 Date _____

Spending PTA Money

All PTA expenses are paid using the PTA checking account. All monies spent must be budgeted. All expenses are paid for with a check either to a vendor or to a person upon the presentation of receipts. All payments are reflected in the monthly financial report given by the treasurer.

The PTA officers never withdraw CASH for use and the PTA should not have cash on hand or a petty cash box.

The PTA never deposits money of other school organizations. PTA officers may work on behalf of the ASB as volunteers. The money collected is counted in accordance to ASB requirements and deposited with the financial clerk of the school.

The PTA budget determines how PTA money is spent. The treasurer writes a check when receiving a Request for Advance or Payment Authorization for a budgeted item. The PTA cannot spend money on a last-minute request. PTA money is already earmarked as laid out in the budget. All requests for expenditures which are not budgeted must be considered by the association. A PTA can spend money on an unbudgeted item, by following PTA meeting protocol.

A PTA is a nonprofit, private organization. To comply with all requirements, regulations and laws, a PTA must handle only those funds over which it has full control. All PTA monies and other assets are the property of the PTA and shall be administered through its own accounts.

A PTA shall not:

- Deposit funds from other groups or organizations in the PTA account;
- Deposit PTA funds in a personal account; or
- Deposit PTA funds in school or school district accounts.

For tax reporting and filing purposes, the IRS considers all monies deposited to the PTA account as that PTA's gross receipts, excluding:

- funds forwarded through channels (e.g., per capita dues).
- funds used to start an event (cash box seed money)

1. Use the form on the following page for all checks written for reimbursements.
2. Always attach receipts to the request.
3. A request for payment means that the expense was in the budget and that the association adopted the motion to spend the money.

PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name _____
 PTA Position _____
 Address _____
 City/Zip _____
 Telephone (____) _____ Email _____

Expenditure was for: _____

List Expenditures: _____ \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____
TOTAL EXPENSE \$ _____

Total Amount Claimed From Above \$ _____
 Minus Advance Received \$ _____
 Reimbursement Claimed \$ _____
 Not claimed – donate to PTA \$ _____
 Refund to PTA (Enclose Check) \$ _____

Signature _____ Date _____

FOR PTA TREASURER USE:

- ☐ Membership-approved activity ☐ Funds released by membership
☐ Executive Board-approved expenditure

Check Number	Category	Amount Advanced	Expenses	Amount Owed or Due

President's signature: _____ Date: _____

Date approved in minutes: _____ Secretary's signature: _____

03/2009

Turn this form in with your insurance check if you had no employees. If you hired employees, your payment & form are due in Jan.

2327 L Street, Sacramento, CA 95816-5014

916.440.1985 • FAX 916.440.1986 • info@capta.org • www.capta.org

EVERY UNIT, COUNCIL AND DISTRICT PTA
MUST COMPLETE AND RETURN THIS FORM *EVEN IF NO ONE WAS PAID*

WORKERS' COMPENSATION ANNUAL PAYROLL REPORT

(Attach insurance premium payment to Report and forward to council/district PTA as directed by their due date. Payment must be received from district PTA on or before January 31.)

Name of PTA _____ District PTA **Ninth**
Address _____ Council _____
City _____ Zip _____

Please note: List only those employees that PTA pays directly. Attach copies of all DE-6 and DE-542. Do NOT list when monies are donated to school district for employee salaries. Do NOT list company name, only individual names.

	NAME OF WORKER	TYPE OF WORK BE SPECIFIC	DOES PERSON PAID CARRY HIS/HER OWN WORKERS' COMPENSATION INSURANCE?		DATES WORKED JAN 5, ____ TO JAN 4, ____	PAYROLL AMOUNT PAID
			YES*	NO		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
A	Total Payroll for ALL Employees					
B	Less \$1000					- \$1,000.00
C	Gross Payroll					
D	Premium due for additional Workers' Compensation Insurance coverage. ____% of Gross Payroll (Line C)					

If you had no employees, write a large:
"NO ONE PAID" here

- *If yes, worker must supply the PTA with a Certificate of Insurance from his/her Workers' Compensation insurance carrier.
This report form must be completed and forwarded through channels to reach the California State PTA office no later than January 31.
- Unit, council and district PTAs are required to file this form, **even if no one was paid**.
 - Report ALL paid workers – attach additional Payroll Report detail pages(s) as necessary.
 - Attach copies of quarterly employee reporting forms DE-6 and DE-542 for Independent Contractors.
 - Write "NO ONE PAID" across form if no one was paid.
 - Signed by treasurer or president.
 - Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.
 - See *California State PTA Toolkit*, "Workers' Compensation Annual Report," 5.3.3i for more information.

Date _____ Signed _____
Telephone (_____) _____ Position _____

Your contact info here

Workers' Comp Instructions



2327 L Street, Sacramento, CA 95816-5014 • (916) 440-1985 • FAX (916) 440-1986 Email info@capta.org • www.capta.org

EVERY UNIT, COUNCIL AND DISTRICT PTA
MUST COMPLETE AND RETURN THIS FORM EVEN IF NO ONE WAS PAID

WORKERS' COMPENSATION ANNUAL PAYROLL REPORT

(Attach insurance premium payment to Report and forward to council/district PTA as directed by their deadline date. Payment must be received from district PTA on or before January 31)

Name of PTA Scarritt Elementary District 45
Address 1234 Bales Street Council Out of C
City My Town, CA Zip 90000

Please note: List only those employees that PTA pays directly. Attach copies of al DE-6 and DE-542. Do NOT list when monies are donated to school district for employee salaries. Do NOT list company name, only individual names.

NAME OF WORKER	TYPE OF WORK BE SPECIFIC	DOES PERSON PAID CARRY HIS/HER OWN WORKERS' COMPENSATION INSURANCE?		DATES WORKED JAN 5 12 – JAN 4 13	PAYROLL AMOUNT PAID
		YES*	NO		
1 Mary Jones	babysitter		no	2/14; 4/21	\$50.00
2 Sally Smith	babysitter		no	10/14; 11/5	\$200.00
3 Joe Harris	musician		no	10/12-10/14	\$500.00
4 Bill Johnson	carpenter		no	1/3 - 4/5	\$1500.00
5 John White paid \$150.00	storyteller	YES		1/10	
6 Sarah Melody	Holiday show help		no	12/1 - 12/5	\$250.00
7					
8					
9					
10					
11					
12					
A	Total Payroll for ALL Employees				\$2500.00
B	Less \$1000				- \$1,000.00
C	Gross Payroll				\$1500.00
D	Premium due for additional Workers' Compensation insurance coverage. 3.5% of Gross Payroll (Line C)				\$52.50

*If yes, worker must supply the PTA with a Certificate of Insurance from his/her Workers' Compensation insurance carrier.

This report form must be completed and forwarded through channels to reach the California State PTA office no later than January 31.

- Unit, council and district PTAs are required to file this form, **even if no one was paid.**
- Report ALL paid workers – attach additional Payroll Report detail pages(s) as necessary.
- Attach copies of quarterly employee reporting forms DE-6 and DE-542 for Independent Contractors.
- Write "NO ONE PAID" across form if no one was paid.
- Signed by treasurer or president.
- Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.
- Insurance premium received in the California State PTA office after January 31 is subject to a \$25 late fee by State PTA.
- See California State PTA Toolkit, "Workers' Compensation Annual Report," 5.6.5 for more information.

Date December 21, 2012 Signed Martha Jones

Phone (000) 123-4567 Position Treasurer

FOR COUNCIL/DISTRICT PTA USE ONLY				
PAYMENT DATE	CHECK NUMBER	AMOUNT OF CHECK	TOTAL ADDITIONAL PREMIUM (LINE D)	AMOUNT DUE
SIGNATURE (Council/district PTA president or treasurer):				

How do we prove PTAs are a non-profit?

Every PTA is a non-profit, also known as a 501(c)3 organization. A non-profit is a kind of small business. Therefore, your PTA is a non-profit small business.

PTAs can apply for grants and gifts as a non-profit. To prove that your PTA is a non-profit and tax exempt, your president needs to request a Letter of Determination.

The **Letter of Determination** consists of 3 parts:

- Unit non-profit status - 1 page
- California State PTA non-profit status - inclusive of all units in Good Standing - 2 pages
- National PTA non-profit status and incorporation - including all State PTAs - 3 pages

A letter of determination is addressed to the president and is usually valid for about 6 months. New presidents need to email for a new one.

To get a *letter of determination*:

The president of the PTA emails LOD@capta.org

Sample message:

I would like to request a Letter of Determination for my unit.

Thank you,

[name of president]

President of [name of PTA]

[phone number]

CA State PTA ID#: [front page of Bylaws]

National PTA ID#: [front page of Bylaws]

You will receive the Letter of Determination - LOD via email in a few days.

Tax Information

**Every PTA must file a federal and state tax return every year.
There are no exceptions!**

PTAs with gross receipts normally \$50,000 or less

- **File IRS Form 990-N - e-postcard**
- **File CA Franchise Tax Board Form 199-N - e-postcard**
- **File CA RRF-1 Charitable Trust Renewal - fee required over \$25,000**

PTAs with gross receipts normally over \$50,000

- **File IRS Form 990-EZ**
- **File CA Franchise Tax Board Form 199 - fee required**
- **File CA RRF-1 Charitable Trust Renewal - fee required**

The California State PTA strongly recommends the PTA use a tax professional with nonprofit experience to file IRS form 990-EZ or California form 199.

The last day to file for all these returns is four months and 15 days after the fiscal year end. But you can file the day after the fiscal year ends if you know your income for the year.

Fiscal year end

May 30
June 30
July 30

Filing due date

October 15
November 15
December 15

Extensions of time to file are available if properly requested using IRS Form 8868. Requests for extensions must be made before the due date of the tax return.

**Call or email the council or district PTA immediately if you
receive any letters from the IRS or the California State
Attorney General.**

How to File Taxes

How to file the Federal 990-N e-Postcard

For units with gross receipts normally \$50,000 or less

Before you file have this info available:

- Your unit bylaws – this will have your information
- Organization name (name of your PTA exactly as it appears on the cover of your bylaws)
- school address (as listed on the cover of your bylaws)
- IRS Employer Identification Number - EIN (found in Article XIV, Fiscal Year and Identification Numbers, Section 3)
- Fiscal year start and end dates – (found in Article XIV, Fiscal Year and Identification Numbers, Section 1)
- The name and home address of a principal officer (usually president, but can be any elected officer)
- Login ID and password. If you were the preparer last year, use the same login ID and password as last year. If you are a new preparer or cannot recover your login ID or password, create a new Login ID and password when you file.
- Gross Receipts – the total amount your PTA received from all sources during the fiscal year, without subtracting any costs or expenses. This includes all the money you raised from fundraisers, donations, bank interest and the membership dues you keep in your unit (not the membership dues you forward). You will find this number in your Annual Financial Report.

Step 1: Go to the IRS website:

- Go to <https://www.irs.gov/990n>

Step 2: Log in with your Login ID and password

- If you filed last year use same Login ID and password: Your login is your EIN (Federal Tax ID number) without a dash followed by two digits at the end (01-99). The 01 thru 99 is a login id for the filer. For example, the third person to file will have an “03” after their EIN number. If you have forgotten your password, you can request that it be emailed to you using the email address given when you created the login id.
- If you are a new filer: the e-filing software will create a new Login ID that will be sent to your email address.

Step 3: Verify the information

- Your fiscal year on the e-Postcard matches your bylaws. If the IRS has the wrong fiscal year, you cannot change it on the e-Postcard. Contact your Council or Ninth District PTA to get it changed with the IRS, before filing.

- Name of Organization: It may be listed as PTA CALIFORNIA CONGRESS OF PARENTS TEACHERS & STUDENTS INC which is an umbrella name for all PTAs in California or it may list your unit name
- Your Employer ID is your Unit Federal EIN
- DBA means “doing business as” – If “PTA CALIFORNIA CONGRESS OF PARENTS TEACHERS & STUDENTS INC is listed as your organization name, then input your PTA name as listed on the cover of your bylaws in the DBA field.
- Mailing address is c/o (in care of) PTA president at the school address. (this ensures that any future IRS correspondence goes to the current PTA)
- If your PTA has a website (not your school website) input the website address.
- The Principle Officer is usually the president, but can be any elected officer – input their home address, not the school address.
- Answer the question about your gross receipts

Step 4: Save

- Click on SAVE CHANGES

Step 5: Submit

- Click on *SUBMIT*
- Once the IRS receives and processes your e-Postcard (usually within 30 minutes), you’ll receive an email indicating whether your e-Postcard was accepted or rejected. If accepted, you’re done for the year. If rejected, the email will tell you why it was rejected and how to correct the problem

Step 6: Make copies of your e-Postcard

- To print out the e-Postcard go to the Quick Menu on the **Home Page** and click on “Edit/View Existing e-Postcard”
- Click "View" on the right-hand side of the Control Panel. The system will take you to the Filing Status page.
- Click "View Form 990-N (e-Postcard)" in the upper right-hand corner.
- The system will display your e-Postcard.
- Make 4 copies of the e-Postcard to give to the following:
 - president
 - treasurer
 - secretary - to post in the secretary minute book
 - Council – either email or send a hard copy

Step 7: Report to the Executive Board

At your next monthly executive board meeting, report that PTA’s federal tax return has been filed and make sure it is included in the minutes.

If you have any questions, contact your Council or Ninth District PTA. The IRS also has [Frequently Asked Questions \(FAQ\) page](#)

How to file the 199N California e-Postcard

For units with gross receipts normally \$50,000 or less

In addition to the information you need to file the federal return, you will need the following:

- Your **California Entity ID number or California Corporation number** – This is 7-digit number assigned to your PTA in 2010. If you have recent Bylaws, you can find the number in ARTICLE XIV, FISCAL YEAR AND IDENTIFICATION NUMBERS, SECTION 7. If it's not in your Bylaws, call your council or Ninth District PTA.
- Exact amount of your **gross receipts** from your Annual Financial Report

Step 1: Go to the Franchise Tax Board website:

- Go to www.ftb.ca.gov
- Click on "Businesses" in blue bar
- Click on "**199N e-Postcard**" under Online Services
- Click on "**Continue**" and you will be taken to Privacy Notice page
- Click on "**Continue**" and you will be taken to the login page
- Enter your 7-digit Entity Number or California Corporation Number.

Step 2: Account Period Information

- Make sure the name matches your PTA
- Input your account period beginning and end date (fiscal year)
- Answer the question "*Is this the first year your entity was in business?*"
- Answer the question "*Did your entity terminate or go out of business?*"
- Answer the question "*Have you changed your account period?*"
- Input your Gross Receipts
- Click on "**Continue**"

Step 3: Entity Information

- Input your **FEIN** (Federal Employer Identification Number) without dashes
- Input your **DBA Name** ("DBA" means Doing Business As – this would be the name your PTA uses)
- Input your PTA **website** address if you have one – do not use the school's website address
- Input your PTA's **mailing address** (this should be the school's address) In the **Attention field** put "PTA President" not a person's name since officer names may change.
- Input your **Principal Officer's** information (this is usually the president, but can be any elected officer)
- When you get to the last page of review - read the pledge and check the box. Then click on **SUBMIT**.
- Print the results.

Step 4: Contact Information

- Name and phone number of person filing

Step 5: Review your information

- Review your information and read the declaration at the bottom. Click the declaration box and then click "**SUBMIT**".

Step 6: Make copies of your e-Postcard

- Make 4 copies of the e-Postcard to give to the following:
 - president
 - treasurer
 - secretary - to post in the Secretary Minute book
 - Council – either email or send a hard copy

How to File the State RRF-1 Form

RRF stands for Registration Renewal Fee

By now every PTA must have applied for a Charitable Trust Number. Once you receive your Charitable Trust number from the Attorney General's office, you renew it every year by filing the RRF-1. This is a fee the Attorney General charges to charities with gross receipts more than \$25,000. If you make less than \$25,000, your fee will be waived.

Before you file have this info available:

- Your **Charitable Trust Number** – This number is in your Bylaws. If you have old Bylaws, check with your Council or Ninth District PTA.
- Your **State Entity Number** - This number is in your Bylaws. If you have old Bylaws, check with your Council or Ninth District PTA. We have a list of the state entity number for every PTA.
- Your **Federal Tax Identification Number** – from your Bylaws
- Your **Gross Receipts** from your *Annual Financial Statement*
- Your **Total Assets**

Step 1: Fill out the fillable RRF-1 form online

- Go to oag.ca.gov/charities
- Click on "Forms"
- Click on "RRF-1 Form, pdf" and download.
- Fill out form on your computer following this **sample**.
 - **Note:** Whenever you answer a question "Yes", you usually need to provide an attachment. For example, if you answer "Yes" to question #7 about raffles, then you would attach a page listing the number of raffles and the date(s) they occurred.
- Print and sign the form
- If your gross annual revenues were more than \$25,000.00, include a check for a filing fee.

Gross Annual Revenue	Fee
Less than \$25,000	\$0
Between \$25,000 and \$100,000	\$25
Between \$100,001 and \$250,000	\$50
Between \$250,001 and \$1 million	\$75
Between \$1,000,001 and \$10 million	\$150
Between \$10,000,001 and \$50 million	\$225
Greater than \$50 million	\$300

Step 2: Mail the form.

Registry of Charitable Trusts
P.O. Box 903447 Sacramento, CA 94203-4470

Step 3: Make copies of your RRF-1

- Make 4 copies of the RRF-1 to give to the following:
 - President
 - Treasurer
 - Secretary - to post in the Secretary Minute book
 - Council/district – either email or send a hard copy

Sample RRF-1

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT CALIFORNIA

make check payable to **Registry of Charitable Trusts** and include a copy of your 990, 990EZ or a copy of your 990N e-filing.

Failure to file this report and pay the fee by the due date may result in the loss of tax exemption and the assessment of a penalty tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>CT xxxxxxxx</u>		Check if: <input type="checkbox"/> Change of address <i>enter state FTB# here</i>	
Sunshine PTA		<input type="checkbox"/> Amended report	
Name of Organization 1234 Main Street		Corporate or Organization No. <u>0123456</u>	
Address (Number and Street) Anytown, CA, 90000		Federal Employer I.D. No. <u>12-1234567</u> <i>enter Federal Tax ID number here (EIN)</i>	
City or Town, State and Zip		Schedule (11 Cal. Code Regs. sections 301-307, 311 and 312) General's Registry of Charitable Trusts	
Gross Annual Revenue		Fee	Gross Annual Revenue
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75
		Between \$1,000,001 and \$10 million	\$150
		Between \$10,000,001 and \$50 million	\$225
		Greater than \$50 million	\$300

Gross Revenue can be found on line 12 of 990, on line 9 of 990EZ, on line 8 of 199
consult fee structure based on gross income for the year.

PART A - ACTIVITIES

For your most recent full accounting period (beginning 07 / 01 / 2016 ending 06 / 30 / 2017) list:

Gross annual revenue \$ 14,000 Total assets \$ 2,000

Total Assets is the balance in your bank account at the end of the year.

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any question, provide an explanation and details for each "yes"

SAMPLE

Question	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee has a financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising company used? If "yes," provide an attachment listing the name, address, and telephone number of the service.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If "yes," provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment listing the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Organization's area code and telephone number () -

Organization's e-mail address

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Usually the treasurer completes this document while reviewing the Annual Financial Report

Signature of authorized officer _____ Printed Name _____ Title _____ Date _____

RRF-1 (3-05)



Reflections Art Program

2017-2018 Theme: “Within Reach”

The National PTA Reflections program is the PTA's cornerstone arts program. It was developed in 1969 by Colorado's PTA President Mary Lou Anderson to encourage students to explore their talents and express themselves. Since then, the Reflections Program has inspired millions of students to reflect on a specific theme and create original artwork. Each year, students in Grades Pre-K through 12 are encouraged for bringing the theme to life through dance choreography, film production, literature, music composition, photography and visual arts.

Reflections calendar for associations

September

Start your school's Reflections Program.

November

Reflections entries due to council on the established council due date.
Entries can be turned in prior to this date.

December

Council winners due to Ninth District PTA on December 1, 2017
Out of council winners due to Ninth District PTA on December 1, 2017

March

Ninth District PTA celebration on March 2, 2018

April-May

State winners presented at State Convention in Ontario, April 27-29, 2018

June/July 2018

National winners presented at National Convention in New Orleans, Louisiana
June 21-24, 2018

Celebrate Annual Parental Involvement Day Thursday, November 16, 2017



Host an Event at Your School

Ninth District PTA is celebrating *NATIONAL PARENT INVOLVEMENT DAY* on *Thursday, November 16, 2017*.

We would like every PTA to plan something – big or small – to acknowledge the important role of parents in creating effective schools.

PTAs may choose to:

1. Move an existing event to November 16, 2017. Consider adding a fun twist or a unifying theme including students and parents in the planning phase.
2. *Modification Idea:* Move your regularly scheduled November Family Friday or Principal's Coffee to Thursday, November 19 and focus on recognizing or celebrating parents as invaluable allies in student success.
3. Utilize this event to recruit new members to your PTA.
4. Design a brand-new event. Check CAPTA.org and PTA.org for some successful school-wide parent events hosted by real schools across the country, from Kindergarten through 12th grade. Remember, activities can be modified to suit your school's needs.

Common Forms Treasurer Will Use

Unit Remittance Form – Use this form whenever you send a check for membership, insurance, assessment, supplies

Cash Verification Form – Give this form to people collecting money for the PTA whether from membership, fundraisers, or donations. Two PTA members count funds (cash and checks), complete form and both sign. Treasurer recounts and signs that s/he received the funds. Keep a copy for your treasurer records and give a copy to the members who counted the money.

Request for Advance/Payment Authorization – Give this form to person requesting a cash advance to pay for an approved PTA expense. Person is expected to submit an expense statement using Payment Authorization Form within 2 weeks along with the required receipts and refund any unused portion of the advance.

Payment Authorization/Request for Reimbursement – Use this form whenever to pay a bill/reimbursement to a company or individual. Attach invoice or receipt. This form can also be used to reimburse someone who paid for an authorized PTA expense using their personal resources.

Committee Report – Complete one for each event or activity. Should be completed by committee chair but can be filled out by treasurer. Helps track income and expenses and shows net income.

Donation Receipt – Complete and provide to person or company who makes a tax-deductible donation to the PTA. Donations of \$250.00 or more require written acknowledgement.

Fiduciary Agreement – Use this form when the PTA donates money to your school for a specific reason. The school principal or designate signs the form agreeing to spend the money for the designated purpose by a specified date or the money will be returned.

Records – What to Keep

Records retention schedule and destruction policy

It is very important that certain records be retained. The current IRS letter of determination, the current bylaws and standing rules approved by the state parliamentarian, and articles of incorporation (for incorporated PTAs) must be readily accessible at all times.

Listed here are items that must be reviewed on a periodic basis and kept in a safe place. Members of the Executive Board must properly dispose of records by shredding the document within 30 days of the expiration of the holding period.

To assist in this process, it is recommended that upon filing records, note on the outside of the box a “Destroy After” date.

PERMANENT STORAGE

All audit reports Articles of Incorporation
Canceled checks for important transactions
(e.g., taxes, contracts). Checks should be
filed with papers pertaining to each
transaction.

Corporation exemption documents (if
incorporated) Reports filed with the Attorney
General Corporation reports filed with the
Secretary of State Legal correspondence

Insurance records:

- Accident reports
- Claims
- Employee Acknowledgement Forms
- Insurance Incident Reports
- Policies Ledgers (bound)

Minutes of executive board and association
(bound)

PTA Charter

Tax documents:

- Exempt status
- Group exemption
- Letter assigning IRS Employer Identification
Number (EIN)
- State and federal tax forms, as filed

Correspondence with state or federal agencies
Trademark registration

10 YEARS

Financial statements (year-end) and budgets
Grant award letters of agreement

7 YEARS

Bank statements that contain photocopies of
canceled checks

Cash receipt records

Checks (other than those listed for permanent
retention)

Expired contracts and leases Invoices

List of board members and their contact

information Payment authorization and expense
forms (receipts attached) for payments to

vendors or reimbursement to officers

Purchase orders Sales records

3 YEARS

General correspondence

Employee records (post-termination)

Employment applications

Membership lists, including names and full
contact information

1 YEAR

Bank reconciliations Certificates of Insurance

Correspondence with vendors if non-contested

Duplicate deposit slips

Inventories of products and materials, updated
yearly Membership envelopes/forms for current
membership

*NOTE: Financial officers have a fiduciary
responsibility to protect sensitive and
confidential information. Copies of
deposited checks should be shredded after
the audit has been completed.*

Elections are Yearly

PTA is a membership organization that elects the officers of the organization to serve. The elected executive board will steer the direction of the board for that school year.

Each year PTA has two elections:

1. Electing the nominating committee – check bylaws, at an association meeting between September and January.
2. Electing the executive board members – in March or early April. The annual election meeting must be announced 28 days in advance.

Nominating Committee Election

The nominating committee is a group of current PTA member who are elected at an association meeting to find the best candidates for the PTA to be the executive board for the following year. Nominating committee members must be current PTA members for at least 28 days prior to the nominating committee election.

The election month for the nominating committee is in your bylaws and can be as early as the first association meeting in September or October or as late as January or rare cases February. All PTA members must have at least 10 days advance notice of this meeting, but website posting and newsletter alerts count. Ask your principal to send out an *all-call* over the phone system.

The size of the nominating committee is defined in your bylaws.

The job of the nominating committee is to find the best candidates to serve on next school year's board, so it is good to have a sampling of members who represent most of the grades in your school. The contact information for the nominating committee should be made available to the members so that the members can make recommendations for the various officer positions. Ideally the nominating committee will find a person for each position defined in your bylaws. The nominating committee can work with the principal to identify potential candidates. The nominating committee can contact feeder schools to find potential officers. The list of recommended members for the executive board is called the slate of candidates.

The nominating committee may present the slate of candidates to the current executive board 28 days in advance of the annual election meeting. The executive board announces the slate of candidates to the members, either via website posting, emails, phone calls or a letter home.

Officer Elections in March or April

The election month for officers is specified in the bylaws, but usually elections are in the month of March or the first two weeks in April. All PTA members must have at least 28 days notice of this meeting, but website posting and newsletter alerts count. Ask your principal to send out an *all-call* over the phone system. All voters must be members of the PTA for at least 28 days prior to the election.

The nominating committee chairman presents the report at the annual election meeting. Then the president asks if there are any nominees for any of the positions. These are called nominations from the floor and anyone nominated must be a member for 30 days.

If there are no additional nominations, the election can proceed and the slate of nominees can be elected with one vote or each officer can be elected individually. If there are multiple candidates then the election must proceed with a ballot for all contested offices, but the single officer slates can be elected by voice vote as a group or individually.

Typical problems when running elections

We didn't elect a nominating committee: No problem – get the word out about the annual election meeting. Make sure 28 days notice for the officer election is given and let members know that all nominations will be coming from the floor. Be sure a current list of PTA members is available. Voters have to be members 28 days prior to the election.

We didn't slate all officer positions with candidates – Sometimes the nominating committee slate of candidates is incomplete. As in the case above – get the word out about the election and let members know which positions are still vacant. Send out the list of candidates that are slated so that members know who is interested in the various positions.

We didn't find a candidate for president – Just because the PTA does not have a candidate for president in March does not mean that the PTA will not have a president in June. In this case too, conduct the election and elect the rest of the incoming board. If no one is nominated from the floor, it is the job of the officers-elect to find a president and they have some time to do so.

We didn't get quorum for our election – Make sure the election meeting has some fanfare or a program attached to the meeting that will bring members in. If a quorum was not present, immediately choose a new election date and get the word out. Since you have already given 28 advance notice for elections, the next meeting can be scheduled for the next day, the next week or at a time that you think will get the most interested members in attendance.

After the election send in the roster of elected officers

Rosters are due May 1 to council and district.

Current President – Use PTA EZ or send the list of elected officers to the council PTA, if in council, even if there are holes in your roster. Out of council send the roster to the district PTA. PTAs that have not submitted contact information will not know about the summer trainings or the school year meetings.

Send in the roster of executive board members even if the roster is missing some officers. The officers that are elected can contact the council or district and help the PTA move forward.

You can still look for officers after the election for the vacant positions. These new officers are elected by the incoming executive board at an executive board meeting. Be sure to record this in the minutes.

Rosters are Important!

Rosters are due by May 1 – submit right after elections

The roster is one of the most important documents for your PTA. It is the list of elected and appointed officers and appointed committee members.

The officers are the official representatives of your business – your PTA. The president, secretary and treasurer are on record with the State of California for this year as the official officers of this business. The executive board is responsible for taking care of all official business, taking minutes at all meetings, for reviewing the finances of the unit, for filing taxes and for notifying the council or district about any changes that occur during the year.

The roster needs to be filed each year with the council and district PTA, who in turn send the roster up through channels, so that each level of PTA knows who are the officers of each unit and can contact them, if needed. The California State PTA makes sure that the president, treasurer and secretary are on file with the State of California Department of Justice, Office of the Attorney General as the legal officers of your PTA which is a non-profit, 501(c)3 organization.

The PTA, as a non-profit, cannot exist without the three main officers: president, secretary and treasurer. If you have a vacancy of one of these three offices, the remaining board members need to fill the vacancy in order to continue to be in good standing.

HELP!! Our president/treasurer/secretary just resigned!

At one time or another every PTA runs into this problem. So, what do you do?

If your president is missing, the executive VP or the first VP is to call the meetings and conduct business until the president is replaced by election.

If your secretary is missing, appoint someone as secretary pro-tem to take the minutes until a replacement is elected.

If your treasurer is the missing key, this can be more of a problem since the treasurer is charged with keeping the budget up to date and reconciling the bank account. Recruit and elect a new treasurer as quickly as possible.

If any bank signers resign, the auditor is charged with an audit of the books from the time of the last audit until the resignation. The unit would have an extra audit that year.

Look within your board for a replacement to the three main positions, because your PTA cannot operate without a president, secretary and treasurer. The vice president position while important is not mandatory.

Send notice to the council and district PTA when someone leaves or enters as an executive board member. And we at the council will provide training for any of your new officers.

Make sure board members share contact information so that all can all keep in touch.

After the election, complete the roster form attached with all the information that you can obtain and send it council and district PTAs.

Submitting Rosters with PTAEZ

Now you can submit your roster online through PTA EZ – even if you don't subscribe to PTA EZ.

Current PTAEZ subscribing units

Either the president or the treasurer can input the rosters into PTAEZ.

1. Go to www.ptaez.org and log in.
2. Click on *Admin* in the top menu
3. Click on *Officer/Board Member Contact*
4. Add, remove or update your officer and board members

Non-subscribing PTA Units

1. President- Contact your PTA council or district to get a PTAEZ User Name and Password.
PTAEZ User Name:
PTAEZ Password:
2. Go to www.PTAEZ.com
3. Click on *Officer Contact* in the top menu
4. Watch the instructional tutorial video for a non-subscribing PTA unit
5. After you login, click on *Admin* in the top menu
6. Click on *Officer/Board Member Contact*
7. Add, remove or update your officer and board members

We encourage you to use PTA EZ to submit your roster. When you input the information in PTAEZ, it is instantly available to council and district. There will be no need to send in a roster the old-fashioned way. Plus, it reduces errors and makes it easier for you to update your roster during the year. You can easily print out rosters and you'll have a history from year to year.

Council and district PTA will accept printed rosters, if you prefer not to use the PTAEZ online system.

Paper Roster

Complete and send to council/district right after elections

Roster of Officers

PTA/PTSA

President Name: Address:	Phone: Alt Phone: Email
Recording Secretary Name: Address:	Phone: Alt Phone: Email
Treasurer: Name: Address:	Phone: Alt Phone: Email
Auditor Name:	Phone: Alt Phone: Email
Historian Name:	Phone: Alt Phone: Email
Parliamentarian Name:	Phone: Alt Phone: Email
Corresponding Secretary Name:	Phone: Alt Phone: Email
Financial Secretary Name:	Phone: Alt Phone: Email
1st Vice President of: Name:	Phone: Alt Phone: Email
2nd Vice Pres of: Name:	Phone: Alt Phone: Email
3rd Vice Pres of: Name:	Phone: Alt Phone: Email
Principal: Name:	Phone: Alt Phone: Email

Annual Financial Report

Due to council/district at close of Fiscal Year

The annual financial report looks a lot like your budget. In fact, the annual financial report is the budget updated to what the PTA actually received as income and actually spent as expenditures. The annual financial report is a year to date compilation of what your PTA did this year with regard to money.

Membership: membership dues are divided into money that belongs to the PTA and money that does not belong to the PTA. The dues collected by your PTA which are forwarded to council/district is money that does not belong to your PTA. This does not count as income to the unit, and may make the difference between filing an e-postcard and filing a long form with the IRS or Franchise Tax Board.

This form is completed before the audit and helps the auditor with the year-end audit. The annual financial report is the actual outcome for the year. A copy of this report is presented to the incoming executive board for budget planning for the next year and a copy of this report is entered into the minutes of the first executive board meeting of the new fiscal year and pasted into the secretary book.

If the treasurer has not been presenting a running total for the year, use this quick tally to compute the income for the year. Cross out the month at the beginning or end of the list that does not belong to your fiscal year.

		I			I
		n			n
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$

Total Gross Income \$ _____ minus (Total Membership _____ x \$XX.XX)

= \$ _____ (Total Gross Income Belonging to the Unit)

Assets of the unit = carryover or total dollars in the bank account at fiscal year-end.

The Annual Financial Report is found on our website under Forms. Or you can fill in this worksheet and send us a copy.

Your Volunteer Hours are Important

Annual Historian Report Form complete in May
Send copy to council/district

Why Collect Hours?

Collecting volunteer hours is important in maintaining federal tax-exempt status. An association – PTA - granted non-profit charitable status must receive one-third of its support from the general public. The recorded hours of volunteers are proof of this. The value of service hours expended in carrying out the purposes for which it was formed will positively affect the public support ratio of PTA. Volunteer hours can be reported in the narrative portion of the IRS 990 report and can also be placed on the PTA's financial statement.

Frequently, foundations and businesses request the number of volunteer hours an organization expends annually when considering the awarding grants.

PTA Volunteer Hours Tally Sheet

<http://downloads.capta.org/toolkit/forms/VolunteerTallySheet.pdf>

Monthly reports of volunteer hours should be a part of any committee report. For executive board officer hours, a sheet can be circulated at each executive board meeting. Estimating how much time you have volunteered is a time honored way to record hours given to your PTA.

The historian - or the president in the absence of a historian - is responsible for filling out the Annual Historian Report. The historian report is entered into the minutes of the last executive board meeting of the year.

****Send a copy of the Historian's Report to council/district before May 1. You will have to estimate the number of hours that you expect your PTA to complete in May and June.**

PTA Idea: Make a mock check to present to your principal near the end of the school year. It can be presented at a volunteer appreciation event or the last PTA meeting of the year. The estimated value of volunteer time in California in 2014 was \$26.87 per hour.

PTA UNIT – ANNUAL HISTORIAN REPORT FORM

Reporting Period – July 1 to June 30, _____

Instructions:

- Complete this form and file it in your Historian's procedure book
Make 2 copies of your completed form:
- Give 1 copy to your unit secretary to file with the minutes.
 - Send 1 copy – through channels – to your PTA council/district.
Check your council/district due date.

Why do PTAs submit reports?

California State PTA requires filing of this report as stated in PTA bylaws. Information on volunteer hours is used for audits, advocacy and grant applications.

Tips – Reporting Volunteer Hours:

- Total your unit's volunteer hours projected to June 30
Remember to include time spent by your members involved in:
- PTA activities benefiting children.
 - Unit, council, district, state and National PTA programs, projects and training.
 - PTA-related meetings as well as travel, phone, email and paperwork time.

UNIT INFORMATION *(Please Print)*

PTA/PTSA Name: _____

☐ Preschool ☐ Elementary School ☐ Jr./Middle School ☐ High School ☐ Other

District PTA Number/Name: _____

State PTA Identification #: _____
See bylaws or mailing labels from State PTA for ID number

Report Completed by: ☐ Historian ☐ President ☐ Other

Name: _____

Street Address: _____

City/Zip: _____

Phone #: _____ Email: _____

President's Name: _____

President's Signature: _____

DATE: _____

TOTAL VOLUNTEER HOURS REPORTED = _____

03/2012

How much was your PTA time worth?

Mock check for Hours Volunteered

Fill out this mock check and present it to your principal at the end of the year.

_____ PTA

Date _____

Pay to the
Order of _____

_____ Dollars

Memo _____ volunteer hours

President _____