

Ninth District

PTA[®]

everychild. one voice.

**Treasurer
Guidebook
2017/2018**

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Ninth District



everychild.onevoice.

6401 Linda Vista Road, Annex A San Diego, CA 92111-7319 858-268-8077 Fax 858-268-8017 office@ninthdistrictpta.org

Dear PTA Treasurer,

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 booklet 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. 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 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

possible after the 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.

Duties of the Treasurer

The treasurer is an elected officer and the authorized custodian of all funds of the local PTA. Some responsibilities of the office are specified in the unit bylaws and others are established by district PTA and California State PTA procedures. The treasurer's duties also include keeping records and preparing reports to comply with local, state and federal laws.

The outgoing treasurer cannot pay bills after the end of their term – usually fiscal year end - when the books are closed for audit. Upon assuming office, the incoming treasurer may pay authorized bills and deposit funds in the PTA bank account before the audit is completed.

- Attend all meetings.
- Be in charge of writing all checks. Pay by check all bills duly authorized. The budget is not an authorization to pay bills. Bills must be presented to the association or to the executive board for payment or ratification according to procedures specified in unit bylaws.
- Oversee all deposits.
- Present monthly financial reports of all checks written and all deposits made. Reconcile bank statements to account records. Report beginning and ending balance for the month.
- At the beginning of your term obtain hard copy of financial records and materials such as supplies, ledger, checkbook, tax records, and procedure book from the previous treasurer or auditor if the auditor has the "books." These should include the standardized PTA Treasurer's book (ledger). Keep ledger forever.
- Keep all records of deposits and expenses in the PTA treasurer's ledger. Write in ink. Make changes in red ink
- Ensure collection process is in place for returned checks that includes reimbursement of applicable bank charges. A returned check is treated as reverse income and reimbursed bank charges are treated as reverse expenses. Verify returned checks have been properly reported.
- Be an authorized check signer who is not related by blood or marriage or reside in the same household. The treasurer must be able to establish and sign on the PTA bank account. California banks usually requires two forms of ID and your SSN.
- Chair the budget committee and work with the president and the executive board to develop a budget that reflects the goals and projects of the PTA.
- Present the budget at the first association meeting of the year for adoption. The budget can be presented for change at any association meeting thereafter.
- Make sure that membership dues, insurance payment and assessment are sent to the council, if in council, on or before the due dates. Use the unit remittance form.
- File state and federal tax returns and the RRF-1 (Registration Renewal Fee for the charitable trust registration number – CT#). Send copies of tax returns to council, if in council. Send in *Workers' Compensation Annual Payroll Report*. This report is required even if no one is hired by the PTA. If you used babysitters or interpreters, anyone paid for hours worked for your PTA. If no one was hired, so note on the form.
- Prepare the annual financial report at the end of the fiscal year.
- Comply with State Board of Equalization sales tax requirements. Unit PTAs are considered consumers rather than retailers and are not required to hold sales tax permits or to collect, report or pay sales tax on fundraising activities. Units pay sales tax at the time of purchase.

Additional Tips:

- All check signers must be elected officers as specified in your bylaws and must be members of PTA.
- All PTA checks must have two (2) signatures.
- Always use the school address for PTA, bank statements and bills.
- Two members should always count the money, one being a financial officer or committee chair.
- Never take PTA money home, ask the school to lock it up for you or make a night drop.
- Keep the filed tax forms and ledger permanently.
- Membership, insurance and council assessment, if in council, are forwarded by the due dates. These items do not need board approval.

Get a binder and keep it by months with:

A copy of the current budget.

Bank statements reconciled monthly.

All cash verification forms identifying deposits and attached the deposit slip and the balance match.

All payment authorization forms with receipt attached and signed by the President and secretary.

Monthly treasurer's report is presented to the executive board and filed for audit and attached to the secretary's minutes.

The PTA should keep this binder for 7 years.

It is recommended for the protection of the PTA that the auditor, or another elected officer who does not sign PTA checks, reconcile monthly bank statements, in addition to the treasurer.

General Financial Calendar of Due Dates

These are the tentative months to remit reports or money to your council. Dates vary according to each council, if in council. Out of council units remit information and money directly to Ninth District PTA.

- September Remit copy of Annual Financial Report from the previous fiscal year as approved by Association
- September Remit Year-end Audit from the previous fiscal year as approved by the Association (usually January to June)
- September Send in Unit Adopted Budget for this fiscal year. Adopted budget means it has been presented at an association meeting and adopted by the association.
- October Membership due for state and district awards.
State will announce the award program in early summer
- November Required remittance of per capita membership dues - remit monthly thereafter
- November Workers' Compensation Annual Payroll Report - even if no one was hired or paid.
- November Remit council assessment payment due, if in council
- November Remit insurance premium payment (Budget about \$250 - actual premium amount to be announced in summer. *A \$25 late fee will be assessed by California State PTA for late payment.*)
- November Copy of your tax return_- IRS Federal Form 99, State form 199 & RRF-1 (**see page 32**)
Every unit must file all tax returns every year!
Every unit can file your federal tax return as soon as your fiscal year ends.
- March 15 Mid-year Audit_for current fiscal year (usually July to December)
- June 10 Final remittance of per capita membership dues for "school year"

- You can send documents to council, if in council, or district by U.S. mail, school mail, email or fax.
- Make checks payable to: *Name of your council of PTAs*
- Two signatures required on all PTA checks.
- Use *Unit Remittance Form* when remitting monies.

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).

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 may be ratified at the next association meeting (or the Association may vote against it, so be careful).

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.

Executive Board 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 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:

All Officers Should Know How to Run a 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 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 / <i>Presupuesto</i> | [treasurer name] |
| V. | Audit / <i>Auditoría</i> | [auditor name] |
| VI. | President's Report / <i>Informe del Presidente</i> | [president name] |
| VII. | Principal's Report / <i>Informe del Director</i> | [principal name] |
| VIII. | Committee Reports / <i>Informes de los Comités</i> | |
| | 1. Membership / <i>Membresía</i> | |
| | 2. Committee 1 | |
| | 3. Committee 2 | |
| IX. | Unfinished Business / <i>Asuntos Inconclusos</i> | |
| 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

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

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

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

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

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."

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 budget is presented at the first association meeting of the year. 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

\$ _____

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.

Sample Cash Verification Form (filled)



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CASH VERIFICATION FORM (Membership, Fundraisers, Donations)

*\$100.00 t-shirts
\$59.00 Snack Sales
\$100.00 membership
\$30.00 donation
\$50.00 start up returned*

START UP CASH \$ 50.00

COINS
 _____ x 1¢ = _____
 _____ x 5¢ = _____
 _____ x 10¢ = _____
 _____ x 25¢ = _____
 _____ x 50¢ = _____
 _____ x \$1 = _____
TOTAL \$ 0.00

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

UNIT NAME Sunshine PTA
ACTIVITY open house and membership **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

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

CHECKS *Attach adding machine tape of itemized checks.*
 # **4402** \$ **20.00** # _____ \$ _____
 # **543** \$ **25.00** # _____ \$ _____
 # **622** \$ **10.00** # _____ \$ _____
 # **1367** \$ **50.00** # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____
TOTAL \$ 105.00

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 <u>Jane Doe</u>	Amount Received: \$ 339.00
Signature <u>Susie Davis</u>	Signature <u>Stan Treasurer</u>
Signature _____	Date <u>10/01/2018</u>

Forms California State PTA Toolkit – May 2016

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

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.



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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
- Executive Board-approved expenditure
- Funds released by membership

Check Number	Category	Amount Advanced	Expenses	Amount Owed or Due

President's signature: _____ Date: _____

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

03/2009



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Check And Checkbook Register (Sample)

Number	Date	Description of Transaction	Payments ()	.. /	Fee (:)	Deposit/Credit (+-)	Balance
	7/1/03	Balance forward					1500 00
1096	9/1/03	Bay Council (membership envelopes)	30 00	.. /			1470 00
DEP	9/21/03	Membership (30 @ \$10)		.. /		300 00	1770 00
1097	9/24/03	Bay Council (30 members)	120 00	.. /			1650 00
1098	10/02/03	VOID	0 00	.. /			1650 00
DEP	10/02/03	Membership (100 @ \$10)		.. /		1000 00	2650 00
1099	10/05/03	Bay Council (100 members)	400 00	.. /			2250 00
DEP	10128/03	Fall Festival		.. /		2700 00	4950 00
2000	11/5/03	a-b-c novelties (festival)	210 00	.. /			4740 00
	11/07/03	Returned check (R Brown #3100 - festival)		.. /		(30 00)	4710 00
	11/07/03	Bank fee (for returned check)		.. /	10.00		4700 00

Sample reconciled checkbook register

My PTSA	1010
6200 Oak Court Pleasant Oaks, CA 99000-1100	Date January 1, 2007
PAY TO THE ORDER OF Meat Market	\$ 39.40
Thirty-nine and 40/100 -----	DOLLARS
VOID AFTER 30 DAYS	
FOR meat - spqht. dinner	<u>Jane Courtly</u>
	<u>John Price</u>
	TWO SIGNATURES REQUIRED
"503796" "456782345" 6897567"1010"	

Sample check

Ledger (Sample)

RECEIPTS

Date	Received From	Deposits	Total Receipts	Membership Dues		Fund Raising	Founders Day & Donations	Other
				Local	C/U/SIN			
7/1/03	Balance forward		1,500.00					
9/21/03	Membership (30 @ \$10)	300.00	300.00	18-0.00	120.00			
10/2/03	Membership (100 @ \$10)	1,000.00	1,000.00	600.00	400.00			
10/28/03	Fall festival	2,700.00	2,700.00			2,700.00		
11/6/03	Membership (12 @ \$10)	120.00	120.00	72.00	48.00			
11/25/03	Donation	25.00	25.00					
12/1/03	Winter Craft Fair	1,500.00	1,500.00			1,500.00	25.00	
12/7/03	Pizza Night (90 @ \$8)	720.00	720.00			720.00		
		6,365.00	7,865.00	852.00	568.00	4,920.00	25.00	
<i>audited by Mary Smith 1-15-04</i>								
1/20/04	Membership (10 @ \$10)	100.00	100.00	60.00	40.00			

DISBURSEMENTS

Date	Paid To	Check No.	Total Disbursements	Dues	Programs	Fund Raising Expenses	Supplies & Equipment	Misc.
9/1/03	Bay Council (memb envelopes)	1096	30.00				30.00	
9/24/03	Bay Council(30 Members)	1097	120.00	120.00				
10/2/03	VOID	1098	.00					
10/5/03	Bay Council(100 Members)	1099	400.00	400.00				
11/5/03	a-b-c novelties (festival)	2000	210.00			210.00		
11/10/03	Bay Council(12 Members)	2001	48.00	48.00				
12/4/03	Crafts Galore (craft fair)	2002	575.00			575.00		
12/10/03	Pizza Stop (20 pizzas)	2003	150.00			150.00		
			1,533.00	568.00		935.00	30.00	
<i>--- audited by Mary Smith 1-15-04 ---</i>								
1/21/04	Bay Council	2004	40.00	40.00				

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.



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ANNUAL FINANCIAL REPORT (SAMPLE)

FISCAL YEAR _____

Name of Unit _____ IRS EI # _____
Council _____ District PTA _____

BALANCE ON HAND from previous year \$ _____

RECEIPTS

- Savings account interest \$ _____
- Checking account interest \$ _____
- Membership dues (unit portion only) \$ _____
- Fundraising (list total gross income individually)
- xxx \$ _____
- xxx \$ _____
- Donations \$ _____

TOTAL \$ _____

RECEIPTS NOT BELONGING TO UNIT

- Council, district, state, and National PTA membership per capita \$ _____
- Founders Day freewill offering \$ _____

TOTAL \$ _____

TOTAL RECEIPTS \$ _____

DISBURSEMENTS (List Budget Categories)

Operating expenses

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

Program expenses

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

Fundraising

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

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 \$ _____

Signature _____ Date _____

Fig. F-6 Annual Financial Report (Sample)

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.

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 with instructions

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 REPORT ON 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 by the due date and fifteen days after the end of the organization's fiscal year 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 XXXXXXX</u>		Check if: <input type="checkbox"/> Change of address enter state FTB# here	
Name of Organization <u>Sunshine PTA</u>		<input type="checkbox"/> Amended report	
Address (Number and Street) <u>1234 Main Street</u>		Corporate or Organization No. <u>0123456</u>	
City or Town, State and ZIP Code <u>Anytown, CA, 90000</u>		Federal Employer I.D. No. <u>12-1234567</u> enter Federal Tax ID number here (EIN)	
GROSS REVENUE (11 Cal. Code Regs. sections 301-307, 311 and 312) General's Registry of Charitable Trusts			
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.			
<u>Gross Annual Revenue</u>	<u>Fee</u>	<u>Gross Annual Revenue</u>	<u>Fee</u>
Less than \$25,000	0	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$10,000,001 and \$50 million	\$225
		Greater than \$50 million	\$300
PART A - ACTIVITIES			
For your most recent full accounting period (beginning <u>07</u> / <u>01</u> / <u>2016</u> ending <u>06</u> / <u>30</u> / <u>2017</u>) list:			Total Assets is the balance in your bank account at the end of the year.
Gross annual revenue \$ <u>14,000</u> Total assets \$ <u>2,000</u>			
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT			
Note: If you answer "yes" to any question, you must provide an explanation and details for each "yes"			
SAMPLE			
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 had a financial interest?	Yes	No	<input type="checkbox"/> <input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of funds? If your unit had any theft or mismanagement then mark YES	Yes	No	<input type="checkbox"/> <input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	Yes	No	<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.	Yes	No	<input type="checkbox"/> <input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraiser provided? If "yes," provide an attachment listing the name, address, and telephone number of the service provider. If you hired a professional company to do your fundraising. Most PTAs mark NO.	Yes	No	<input type="checkbox"/> <input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If "yes," provide the name of the agency, mailing address, contact person, and telephone number.	Yes	No	<input type="checkbox"/> <input checked="" type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide the number of raffles and the date(s) they occurred. If you mark "Yes" now is a good time to ensure your raffle registration is current with OAG	Yes	No	<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.	Yes	No	<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?	Yes	No	<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.			
<i>Usually the treasurer completes this document while reviewing the Annual Financial Report</i>			
Signature of authorized officer _____	Printed Name _____	Title _____	Date _____

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

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	<i>Total Payroll for ALL Employees</i>					
B	<i>Less \$1000</i>					- \$1,000.00
C	<i>Gross Payroll</i>					
D	<i>Premium due for additional Workers' Compensation Insurance coverage. ____% of Gross Payroll (Line C)</i>					

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

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	storyteller	paid \$150.00	YES	1/10	
6	Sarah Melody	Holiday show help		no	12/1 - 12/5	\$250.00
7						
8						
9						
10						
11						
12						
A	<i>Total Payroll for ALL Employees</i>					\$2500.00
B	<i>Less \$1000</i>					- \$1,000.00
C	<i>Gross Payroll</i>					\$1500.00
D	<i>Premium due for additional Workers' Compensation insurance coverage. 3.5% of Gross Payroll (Line C)</i>					\$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):				

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.



San Diego Unified Council of PTAs
c/o Ballard Parent Center
2375 Congress St. B-7
San Diego, CA 92110-2318

2017 - 2018 Unit Remittance Form

Name of PTA _____
Treasurer Name _____ Date: _____
Phone (____) _____ E-Mail _____

Membership dues: _____ at \$ 5.75 per capita \$ _____

15 Members Due Sep. 8 for 9D PTA Early Bird Recognition
30 Members Due Oct. 7 for CA State PTA Ready, Set, Remit Award,
one of the required strategies for membership challenge

\$50 Council Assessment Due November 1st \$ _____

Insurance Premium Due November 1st \$ _____
(An invoice will be sent as soon as the amount is announced)

Check # _____ TOTAL \$ _____

- Make check payable to San Diego Unified Council of PTAs (all checks must have TWO SIGNATURES.)
- Send this form with your check to the Council Treasurer at the above address. Keep a copy for your records.

A portion of the total sum sent for the National portion of PTA membership dues is payment for one year's subscription to *Our Children* of the National Congress of Parents and Teachers, which will be sent to the president of each local unit.

2015 - 2017 COUNCIL FINANCIAL TEAM

Treasurer: Rachel Wohnhaas 619-297-7821 treasurer@sdCouncilpta.org
Council Office 619-297-7821

_____ PTA

REQUEST FOR ADVANCE/PAYMENT AUTHORIZATION

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name _____ Telephone (____) _____

Address _____

City/Zip _____

Funds being requested for: _____

List estimated costs: _____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

TOTAL ADVANCE REQUESTED \$ _____

I request the above advance for expenses of authorized _____ PTA business. Within two weeks of the completed assignment, I agree to submit an expense statement along with the required receipts and to refund any unused portion of the advance or to claim money due to me, providing the total is not in excess of the approved amount.

Signature _____ Date _____

FOR PTA TREASURER USE:

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

Budget Category	Budgeted Amount	Check Number	Amount

President's signature: _____ Date: _____

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



everychild.one voice.

COMMITTEE REPORT

Please write a committee report for all PTA activities. Attach any detailed information as requested or needed. Report to be filed with president, secretary, treasurer, historian, auditor, committee chairman and others if requested.

Activity Details

Name of activity _____ Date held _____ Time _____
Location _____ Approved by PTA membership on: (date) _____
Presented in cooperation with (list group, agency or organization) _____

Goals

Money to be used for _____

Committee Details

Chairman _____ Secretary _____
Members (including students) _____
Consultants _____

Meetings

Date(s) meetings were held: (1) _____ (2) _____ (3) _____ (4) _____ (5) _____

Financial Details

Proposed budgeted income \$ _____ Actual income \$ _____
Proposed budgeted expense \$ _____ Actual expense \$ _____
Net income \$ _____

Volunteer Details

Number of volunteers needed to conduct activity adequately: _____ Total volunteer hours: _____

Recommendations

Do again Do NOT do again Do again, but modify (explain in #11 below)

Report Details. Attach any detailed information as requested.

1. Was insurance company contacted prior to planning? Yes No
Was extra coverage required? Yes No
Cost? _____
2. Was the *Insurance and Loss Prevention Guide* reviewed prior to event? Yes No
3. Was a written contract required? Yes No
Association approval? Yes No Signed by president and one elected officer? Yes No
4. Was the timing of the activity appropriate? Yes No
If not, suggest more appropriate date(s): _____
5. Attach a detailed timeline to report.
6. Were there any special requirements? Yes No
Explain: _____
7. How was activity publicized? _____
Attach any articles or fliers _____
8. Specify equipment needs: _____
9. Special contacts/contact information (Speakers, judges, service providers): _____
10. Attach a detailed financial report. Attach copies of all inventory reports and cash verification forms for auditor.
11. Additional comments: _____

NOTE

The California State PTA strongly suggests that any fundraiser be audited immediately if a large amount of monies was raised.

Prepared by _____ Date _____

Report due 30 days after completion of activity.

DONATION RECEIPT

Date _____

Name _____

Cash contribution \$ _____

In-kind non-cash items exceeding \$250 in value (description of items):

“*Quid Pro Quo*” contributions (Contributions that are made partly as a contribution and partly in payment for goods and services received, for example, a ticket price that is higher than its normal value). For *Quid Pro Quo* contributions of more than \$75, list item(s) and total amount paid for each.

In consideration of their donation, donor received (e.g., value of meal):

The California State PTA is a tax-exempt nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code. This exemption applies to all the California State PTA's constituent organizations.

Authorized by _____

IRS EIN _____

**PLEASE RETAIN FOR YOUR TAX RECORDS
THANK YOU FOR YOUR SUPPORT**

FIDUCIARY AGREEMENT

The _____ PTA/PTSA (PTA), hereby gives to the _____ of _____ Public School District, a monetary grant in the amount of _____ dollars (\$_____) check number _____, dated and signed by _____ president and _____ treasurer of the _____ PTA.

The gift money is for the sole purpose of _____

It is hereby agreed that the gift monies will be spent for the above-stated purpose on or before _____ . Any portion of such funds that is unused or unexpended as of such date shall be reimbursed in full to the _____ PTA within seven (7) business days of the expiration date.

The PTA hereby gives to the _____ of _____ Public School District, the following equipment

The _____ Public School District accepts ownership of the above described equipment, accepts responsibility for the installation, operation and maintenance of the above described equipment, and will keep the above described equipment at _____, for a period of no less than _____ (_____) years.

The conditions set forth in this Fiduciary Agreement are restrictions placed by the PTA upon the donation and use of the above described money or equipment.

PTA/PTSA President	Date
PTA/PTSA Treasurer	Date
School Administrator	Date
School District Administrator	Date

**AUTHORIZATION TO TRANSFER FUNDS
BETWEEN ACCOUNTS**

Date: _____

Reason for transfer: _____

Transfer from account: _____

Transfer to account: _____

Amount to transfer: _____

Requested by: _____

Authorized by: _____

(Authorized Check Signer)

(Authorized Check Signer)

*This form must be signed by two authorized check signers before any transfer may be made.
Signatures by facsimile copy will be accepted.*

Date of Transfer _____	Bank Transaction Number _____
------------------------	-------------------------------

How to Open a New PTA Bank Account

Look for a bank or credit union convenient to your school. Bank fees vary widely so ask about the fee structure. Explain that you are a small PTA non-profit and sometimes you can talk to the bank manager to waive the fees. The executive board must approve the bank choice.

Call your bank and ask them what documents they require to open an account. Each bank is different and may require different documents.

Typically the bank will ask for the following:

- Employer Identification Number – EIN issued by IRS and listed in the bylaws.
- Letter of Determination showing the PTA is a non-profit organization. The PTA president can request a *Letter of Determination* by sending an email to California State PTA at LOD@capta.org. California State PTA will email the letter to the PTA president.
- Signed minutes of Election Meeting
- Identification for each check signer – most banks require two forms of identification. Ask the bank what ID cards they will accept.

Often the bank/credit union want all check signers to come in at the same time. We recommend you make an appointment.

Instruct the bank to mail the statements to the school address.

Refuse ATM cards – these are not allowed by PTAs because it violates the two signature rule.

NOTE: You can accept a “Deposit Only” ATM card which can only be used to deposit funds, not withdraw funds.

When you order your checks, it’s a good idea to have *Void after 90 Days* and two signature lines printed on your checks.

Changing Bank Signers

Often the bank wants all check signers to come in at the same time. We recommend you make an appointment.

- Signed minutes of election meeting
In the minutes the bank may want to see the motion:
[Member] moved to remove [past treasurer], [past president] and [past third signer] from the bank account effective [date of end of fiscal year].
[Member] moved to add [new treasurer], [new president] and [new third signer] to the bank account effective [date of beginning of fiscal year].
- Identification for each check signer – most banks require two forms of identification. Ask the bank what ID cards they will accept.

PTAEZ Makes PTA Accounting Easier

PTAEZ is an online accounting program specifically set up to handle PTA needs. PTAEZ generates financial reports customized for PTA, strengthens financial controls and procedures, ensures a smooth transition of records from year-to-year and helps you prepare tax filings.

ONLINE PROGRAM STREAMLINES ACCOUNTING

PTAEZ offers a simplified way to account for your funds and other organizational requirements through an easy-to-use online program. You don't need to transfer all of your files or download software between computers from year to year, Treasurer to Treasurer.

The program features service representatives that speak the language of PTA who know the correct way to record and report your financial activity. With this unique program, you're able to:

- **Easily record your transactions** within a secure ledger program that can be accessed from any desktop or laptop computer with internet connectivity. You can record checks, receipts, deposits, and electronic transfers, and you can even print your actual checks with the system
- **Manage budgets, fundraisers and programs**, and generate reports to review your progress
- **Broaden your fundraising reach** with an integrated online store that is easy to set up – sell memberships and receive donations from friends and family not in your area
- **Send emails** to individuals or groups with attachments
- **Provide limited access to others** for viewing, or even provide functional capability to others within your account
- **Generate a variety of PTA-specific reports** to include federal and California tax worksheets for [tax-form completion](#).

MORE INFORMATION AVAILABLE

For more information on PTAEZ, please email ptaez@csmcentral.com or call (877) 944-7798.

Helpful Contacts

Council of PTAs

President

Address

Phone

Treasurer

Address

Phone

Ninth District PTA

San Diego County Office of
Education

6401 Linda Vista Rd., Annex A
San Diego, CA 92111

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

8:30 - 3 p.m. Fridays

Phone: (858) 268-8077

or (858) 268-8078

Fax: (858) 268-8017

Email: office@ninthdistrictpta.org

Website: www.ninthdistrictpta.org

President: Derby Pattengill

California State PTA

2327 L Street

Sacramento, CA 95816-5014

Phone: (916) 440-1985

Fax: (916) 440-1986

Email: info@capta.org

Website: www.capta.org

President: Dianna MacDonald

San Diego County Office of Education

6401 Linda Vista Rd. San Diego, CA
92111

Phone: (858) 292-3500

Website: www.sdcoe.k12.ca.us

Superintendent: Dr. Paul Gothold

National PTA

1250 N. Pitt St. Alexandria Virginia
22314

Toll-Free: (800) 307-4PTA (4782)

Phone: (703) 518-1200

Fax: (703) 836-0942

Email: info@pta.org

Website: www.pta.org

President: Jim Accomando

Knight Insurance Services

535 N. Brand Blvd., 10th floor
Glendale, CA 91203

Toll free: 800-733-3036

Email: PTACA@knightins.net

Website: www.KnightIns.net

(User name: [ptausersCA](#))

(Password: member)

