

How to Contact Council Treasurer

By Phone: 818-279-127777

By E-mail: vgcpts@gmail.com

14312 Killion St.
Sherman Oaks CA 91401.

Treasurer Handbook

Valley Gateway Council PTAs



Dear PTA Treasurer,

Here it is – your PTA Survival Kit!

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

Keep this folder 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.

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

Shaina Bogorad
Treasurer, Valley Gateway Council

PTA Executive Board Officers

Welcome on 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.

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 rules below apply to any Non-profit Agency; it is not unique to the PTA.

Think of it as a business, because that is exactly what it is. So, all the rules and regulations that we at the Valley Gateway Council of PTAs present you with are the rules and regulations that all Non-Profit Agencies have to follow. We are here to keep your PTA in Good Standing, so that you can continue with the business of supporting your students on a daily basis.

Every PTA board member has a fiduciary responsibility to: Protect the assets of the organization. Ensure compliance with all laws. Ensure assets are used appropriately. Ensure continuity of the association by preserving assets (like records) for the future. Ensure transparency. Ensure the association is carrying out the purpose of PTA.

Bylaws: Know what is in your bylaws. As a board member, you have a duty to understand what each and every provision means. If there are provisions you do not understand, ask another board member or consult a professional. Follow the provisions religiously. You not only have a duty to understand your bylaws, you are legally accountable for following them. This is not optional. A court of law will side with your bylaws in any dispute brought by another board member, an employee, volunteer or recipient of services who may have a grievance. Any executive board member who **willfully or criminally** puts their unit's non-profit status in jeopardy can be subject to criminal charges.

Rosters – we at the Council, the District, the State and the National PTA 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 your unit has not filled all the positions, send in what you have. If your unit has not had elections then let us know so we can help.

Membership – to keep Good Standing and Non-profit status, a PTA needs to have a list of its members and to send the Council PTA the **Annual Historian Report** (think volunteer hours). Keep the membership rolls for 3 years. Easiest way is to paste them in the Secretary Book at the end of the year. There is no upper limit to membership and is open to all parents, students, teacher, relatives, and community members.

Minutes – as a non-profits and a membership driven agency, 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 your PTA minutes **forever**.

Taxes – **All non-profits must file taxes** (State, Federal, and Registry of Trusts) no matter how small their income. If an agency goes 3 years without filing taxes, it will be shut down – not by the PTA but by the IRS. Provide the council of a copy of your return. We will send out reminders to file your returns for State and Federal. Copies of tax returns should also be entered in the Secretary books as part of an Executive or General Meeting. File your taxes as soon as you can after your Year-End Audit.

Audits – audits will provide you with the accurate information to file your tax return. Audits make sure that the minutes and the accounting books match. All Audits Reports should also be entered in the Secretary books as part of an Executive or Association Meeting. 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 General Member of the PTA, or by Committee. The Council will help you perform your audit or we can do the audit for you.

Financial Data – in order to keep your business on track, we at the council keep a record of your financial data. Here is a list of what we need – Proposed 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 your Secretary books as part of an Executive or General Meeting. Keep your financial data for 7 years.

Membership Dues – all Membership dues not belonging to the unit are sent to the council on a monthly basis. So, for each member, forward \$6.50 to our Council. The membership year for the State starts July 1 and runs through June 30. If it does not coincide with your PTA financial year, don't worry, it doesn't have to. Your PTA does not need to approve the writing of the checks to our council 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. It is a bargain. The insurance payment is sent to the Council and we forward it on. 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.

Council & District Assessment – This yearly assessment of \$30.00 and \$60.00 was voted on by the Unit Presidents of the Valley Gateway Council and 31st District of PTAs. What do you get? You get a Council PTA and District PTA that can support your unit with training, and individual help when you need it.

Remember these rules are not here to keep you from doing business. These rules are here to help you to be a successful Non-Profit Agency.

If your PTA needs help, just call us at (818)279-1277 or email us at vgcpts@gmail.com and we will get back to you as soon as possible.

The Valley Gateway Council of PTAs represents you and your members.

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 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.

WHAT TO DO

- Attend training workshops given by the California State PTA and/or district PTA. Council treasurer may be contacted to assist unit PTAs with financial matters.
- Become familiar with ethics of money raising and secure copies of financial resource information: *California State PTA Toolkit*, Finance, Chapter 5, and National PTA's *Quick-Reference Guide, Money Matters*. Copies of California State PTA publications can be obtained from the unit president or from the California State PTA *List of PTA Materials*, Introduction section.
- Obtain hard copy of financial records and materials such as supplies, ledger, checkbook, tax records, and procedure book from predecessor.
 - If the previous PTA treasurer utilized a computer program to maintain the financial records, identify how those files have been saved, how the computer files will be transferred, and if a computer program will continue to be used.
 - These should include the standardized PTA treasurer's book (ledger). (Treasurer's book may be ordered through the *List of PTA Materials*, Introduction section.)
- File new signature cards for PTA account at bank approved by executive board. Require two signatures on all checks. Authorized signers SHALL NOT be related by blood or marriage or reside in the same household and shall only be those officers as authorized in the bylaws.
- Serve on and meet with budget committee appointed by president-elect as soon as committee appointment is made. It is important to meet as early as possible to establish goals, identify projects, and develop the budget for the upcoming term. The treasurer is designated the budget committee chairman.
 - Develop a carefully considered budget as a financial guide for the year.
 - Budget membership income reflecting only the local portion of membership dues. The portions of membership dues for council, district PTA, state and National PTA are transitory funds.

- Present the proposed budget to the executive board for suggestions.
- Have the executive board recommend adoption of the budget to the association at the first regular meeting of the year. The association may amend the budget before voting on adoption.
- Issue a receipt for all monies received and, if there is no financial secretary, deposit all monies promptly in the unit PTA bank account.
- 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.
- Transfer funds, such as membership dues, freewill offerings and insurance premiums, must be sent no later than due dates to the council or district PTA. No authorization is needed for these payments. Transfer of these funds must be noted in the next treasurer's report.
- Comply with all due dates set by council and district PTA (if out of council) for remittance of monies and forwarding of reports, allowing for the timely receipt by council or district PTA (if out of council) through channels. Channels are the formal communication route through an organization to ensure that each level within the organization is informed. In PTA, the channel is from the unit to the council (when within a council) or from the unit to the district PTA (when there is no council), from the council to the district PTA, and from the district PTA to the state.

Forward through channels:

- Council/district/State/National PTA portions of membership dues;
- Full amount of Founders Day freewill offerings;
- Comprehensive General Liability, Directors and Officers Liability, Bonding, and Workers' Compensation insurance premiums;
- Workers' Compensation Annual Payroll Report. An annual payroll report from each unit is mandatory whether or not anyone was hired. Keep a record of hours of service for which anyone has been paid by the unit. (This does not include payments to the school district for school personnel services.)
- Copies of government reporting forms, as required. (e.g., IRS 990/990EZ, CA/99, CARRF-1) and any employee and/or independent contractor report forms.
- Keep in **ink** (no erasures or whiteout) an accurate and detailed account in the permanent treasurer's book (ledger) of all monies received and disbursed; the number of members; the amount of dues collected from members; and amount of membership dues remitted through channels to the California State PTA.

- Amend notations by drawing a single line through the number to be changed. Note the changed amount above or in the margin.
- Keep treasurer's book (ledger) and checkbook up to date, with current balance shown in checkbook at all times.
 - Reconcile bank statement immediately upon receipt.
 - It is strongly recommended for the protection of the unit PTA, that the auditor or another elected officer who does not sign PTA checks also reconcile monthly bank statements in addition to the treasurer.
 - Watch for checks that do not clear within a reasonable time and investigate.
- Submit written reports for each bank account at regular meetings of the executive board and the association. Following the sample in the *California State PTA Toolkit*, Forms, include in each report:
 - the total balance on hand at the beginning of the period covered by the report;
 - listing separately, amounts credited to the general fund and any special fund;
 - receipts and disbursements detailed as to origin and recipient and corresponding to budget line items;
 - the total balance on hand and the ending of the period as of the date of report;
 - signature of person preparing report and date prepared.
- Prepare an annual financial report following the sample in the *California State PTA Toolkit*, Forms, and covering the current fiscal year to include:
 - name of unit, names of council and district PTA, and IRS Employment Identification Number (EIN);
 - balance on hand at the beginning of the fiscal year;
 - receipts and disbursements listed according to budget line items and separated by general or any special transient funds;
 - total balance on hand at the ending of the fiscal year; and
 - signature of person preparing report and date prepared.
- Check amount of gross receipts to determine if a tax return is required. Refer to the *California State PTA Toolkit*, Finance, Chapter 5, for current regulations and instructions concerning tax reporting requirements.
- Make all financial records, as detailed in the *California State PTA Toolkit*, Finance, Chapter 5, available for audit at the times specified in the *Bylaws for Local PTA/PTSA Units*. Books must be audited mid-year and fiscal year end and at any time a financial officer or check signer resigns or is terminated, before the new officer assumes the duties, and whenever deemed necessary.
- 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.
- Keep all financial records as stipulated in *California State PTA Toolkit*, Records Retention Schedule. The treasurer's book (ledger) and other specific records are to be retained as permanent records.

04/2005

Treasurer Duties as taken from the Bylaws

SECTION 3.

The treasurer shall:

***a. Keep such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts and disbursements of the association, including specifically, the number of members, the dues collected from the members and the amount of dues remitted through channels to the California State PTA. Such books of account and records shall at all reasonable times be open to inspection by an authorized representative of the California State PTA. **Tip: Keep in ink (no erasure or whiteout) or computer generated reports and accurate and detailed account in the Check register and ledger of all monies received and disbursed to date with the current balances. In the Ledger keep the number of members, the amount of dues collected from members and amount of membership dues forwarded to Council.**

b. Chair the budget committee and prepare the budget for adoption by the association. (See Budgeting and Fundraising, and Sample Financial Calendar of **Activities**, Finance section, California State PTA Toolkit.) Forward two (2) copies of the adopted budget to Valley Gateway Council. **Tip: Items to be included on the budget are Council Assessment, Insurance, Convention, PTA Council and 31st District Trainings and Council and 31st District Founder's Day. The Association adopts the budget at the first meeting in the fall and sends 2 signed and dated copies to Council!**

c. Contact the bank to secure signatures of all authorized signers on all checking and savings account signature cards and file with the bank immediately upon taking office (see h below). **Tip: The only people on the account should be approved signers per the bylaws. You may require election minutes and at least 1 past signer to change the signatories on the account. You will have to take a trip to the bank. Bank requirements differ. Check with your bank before you go.**

d. Receive monies from the financial secretary for the association, giving a receipt therefore, and deposit immediately in the name of the association in a bank approved by the executive board. **Tip: two people MUST always count the money and one being a financial officer or committee chair.**

e. Receive and retain a copy of the deposit slip for any deposit made. **Tip: Use the Cash Verification Form and attach the deposit slip to it making sure the balances match. The Cash Verification Form is signed by two people.**

f. Prepare all authorizations for payment as required by the executive board or the association (See Check Request System: Payment Authorization, Finance Section, California State PTA Toolkit). **Tip: Pay all bills by check using the Payment Authorization form with receipt attached and signed by the President and Secretary. Never pay bills with cash.**

g. Upon receipt of a signed payment authorization form signed by the president and the recording secretary, pay all bills as authorized by the executive board or the association. (See Check Request System: Payment Authorization, Finance section, California State PTA Toolkit.) **Tip: The bills are voted on at a board meeting and recorded in the Secretary's minutes. Bills can also be paid at the Association Meeting and recorded in the minutes.**

***h. Secure two signatures on all checks. Any two of the following are authorized to sign: president, treasurer and [elected officer other than the secretary or auditor as set forth in your unit's bylaws]. The authorized signers shall not be related by blood or marriage or reside in the same household. (See Banking, Finance section, California State PTA Toolkit.)

***i. Individuals counting cash/checks shall not be related by blood, marriage or reside in the same household.

j. Keep an accurate record of receipts and disbursements in a ledger which is a permanent record of this association. All other financial records must be retained for seven years including the current year.

Tip: The Auditor draws a red line and signs with the correct balance on hand. The Auditor also signs the check register with the correct balance on hand.

k. Keep the membership informed of expenditures as they relate to the budget adopted by the association.

Tip: Keep an accurate record on the Cash Verification form at the bottom. The auditor needs to make sure all the membership has been forwarded on.

l. Remit all council, district, State and National portions of per capita dues monthly to the financial officer of the council.

Tip: Use the Council Remittance Form and keep a copy for your PTA After the initial membership is sent in, forward membership monthly.

m. Present a treasurer's report at every meeting of the association and the executive board and at other times when requested by the association. (See Financial Officers' Reports, Finance Section, California State PTA Toolkit.)

Tip: The report is presented at the meeting and filed for audit. Attach it to the Secretary's minutes.

n. Be responsible for filling out and forwarding all necessary report forms required by the California State PTA for insurance, and for filing all tax returns and other forms required by government agencies. This includes employee reporting forms, if this association pays employees; and independent contractor reporting forms, if this association hires independent contractor(s). Forward two (2) copies of all government filings to Valley Gateway Council.

Tip: Workers Compensation Form is Filled out (by all PTAs even though they don't hire anyone) in November and a Copy sent to the Council

Tip: File the Federal form 990, State form 199 and RRF1 form as soon as the audit is completed. Send 2 copies to the Council.

o. Make an annual financial report to the association which includes gross receipts and disbursements for the year. Forward two (2) copies of the annual financial report to Valley Gateway Council.

Tip: The annual financial and the audit balances should match. The Association adopts the Annual Financial Report.

Additional Tips:

PTA FUNDS CANNOT BE MINGLED WITH OTHER FUNDS!! Never deposit funds into your personal account or into the account of another organization (such as a PTO or booster)!

All check signers must be elected officers as specified in you bylaws and must be a member of the PTA.

All PTA checks must have two signatures from 2 people listed in the bylaws authorized to sign!

Deposit only debit cards are allowed. Credit Cards are NOT allowed. Non-profit merchant accounts (Paypal are grey area). If you use them, you MUST track as a separate bank account. Do not use them to spend, only to receive funds.

Always use the schools address for PTA. Bank Statements and Bills.

Two people should always count the money, one being a financial officer or committee chair.

Keep the filed Tax Forms and ledger permanently.

Membership, Insurance and Council Assessment are forwarded to the Council 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 Statement reconciled monthly**

***Cash Verification Form identifying deposits and attached the deposit slip and the balance match.**

***Payment Authorization Form 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.**

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

If there is no Financial Secretary, deposit the money promptly into the PTA account. **The budget** is not an authorization to pay bills. Bills must be presented (exact amount) to the executive board for payment and ratified at the association meetings.

If the exact amount of the check is not known make a motion to pay with an amount "not to exceed the budgeted amount of _____". I move to release funds for the Fall Festival not to exceed the budgeted amount of \$500.00". The payee must be written.

Then after checks have been written, you can ratify them (in a range) as presented in a Treasurer's report.

Watch for checks that do not clear within a reasonable time and check with the person as to why the check has not cashed.

Address Not Sufficient Fund check as soon as they are returned from the bank. Let the person know that they owe the bank fee also. Do not give them their product until they give you the cash for the product and the bank fee.

Submit a monthly report for each bank account at the executive board meeting and general meeting.

*the balance on hand at the beginning of the period covered for each account separately

*receipts listed as to the budgeted items (membership, fundraising)

*Expenses listed with date, check number, person or other paid and from what budgeted item (membership, fundraising, programs)

*the total balance on hand and the ending of the period as of the date of the report.

Sign the report and date. This report can be attached to the secretary's executive board minutes monthly and the association minutes.

Make all financial records available (as soon as you receive the bank statements for that period) for midyear and year end audits.

The IRS examines the records of PTAs on a random sampling basis. The notification of an IRS audit of PTA records will include a list of items that must be made available. Financial records should be kept up to date so that an audit can be conducted without a problem. If contacted for an audit by the IRS contact the 31st District and California State PTA treasurers. After the audit is completed, provide the district and California State PTA with the results.

How to Develop a Budget

The board or board-elect meets to develop goals for the fiscal year and brainstorm program ideas.

Step One: Form a Budget Committee (Recommended in the Spring!)

The President or president-elect appoints the budget committee - three to five people. The Treasurer is responsible for chairing the Budget Committee. The president usually serves on the budget committee.

Step Two: Budget Committee Meets

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

Step Three: Budget Committee chair presents budget to the Executive Board

The Budget 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

The president presents the budget to the members as an Association Board for final approval. A treasurer makes the following motion at the association meeting:

"With the executive board concurring, I move that the ABC PTA adopt the 2017-2018 budget as presented."

Members can approve as presented or modify. After it is adopted at an association meeting, send a copy to 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 board 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 your bylaws - 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 your members at an association meeting for their adoption.

Step Seven: Annual Financial Report

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

TIP: Do this whole process in the spring for a Proposed Budget. Approve proposed budget at last meeting of the year. Then meet over the summer to confirm or amend & present revised budget to executive board. And then adopt a FINAL BUDGET at your first meeting of the year.

Budget Committee

The following pages are sample Budget Forms and sample Annual Financial Reports. **As they are approved by your association 2 copies needs to be sent to Council.** Your association must approve a budget in order for your executive board to do association business. YOU CANNOT SPEND MONEY UNTIL THERE IS A BUDGET IN PLACE! These forms are found in the online toolkit on the California State PTA website www.capta.org.

Council recommends the following items be included in your association budget.

Required Budget Items

- Council Assessment \$30
- District Assessment \$60
- Membership Dues \$6.50 per member forwarded to Council
- Insurance - budget \$228
- Workers' Compensation is you are paying an employee - varies

Recommended Budget Items for PTAs

(Budget Items are estimates only and can vary)

- State PTA Convention \$1000.00 per person **NOTE:** This year State Convention is in San Diego – take advantage of this opportunity by sending more of your unit board members. Convention registration is approximately \$210 per person
- Reflections - to do the programs/awards at your school
- Honorary Service Award - Associations should be honoring volunteers. (See Toolkit)
- Council Functions - Reflections Gala & End of the year Party
- 31st District Functions - Training \$10 per person. Founder's Day \$30 per person. Membership & Awards Dinners \$50/person each.
- PTAEZ - starts at \$99/ year

Optional:

Music Scholarship - recommended \$350

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

MONITORING THE BUDGET: Executive Board is responsible! Keep expenses within budget OR amend your budget!

BUDGET (SAMPLE)

FISCAL YEAR _____

Name of Unit _____ IRS EI # _____

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 \$ _____

TOTAL \$ _____

TOTAL RECEIPTS \$ _____

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 \$ _____

Parent Involvement \$ _____

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 \$ _____

Date _____

Treasurer's Signature _____

Common Forms Treasurer Will Use

Unit Remittance Form – Use this form whenever you send a check to Council (membership, insurance, assessment, supplies)

Cash Verification Form – Give this form to people collecting money for your PTA whether from membership, fundraisers, or donations. Two people count funds (cash and checks), fill out form and both sign. Treasurer recounts and signs that you received the funds. Keep a copy for your treasurer records and give a copy to the people 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 within about 2 weeks along with the required receipts and refund any unused portion of the advance.

Payment Authorization/Request for Reimbursement – Use this form whenever you pay a bill to a company or individual. Attach invoice or receipt. You can also use this form to reimburse someone who paid for an authorized PTA expense out of their own pocket.
*Must be authorized

Committee Report – Fill out for each event or activity. Should be filled out by committee chair but can be filled out by treasurer. Helps you keep track of income and expenses and shows net income.

Donation Receipt – Fill out and give to person or company who makes a tax-deductible donation to your PTA. Donations of \$250 or more require written acknowledgement.

Fiduciary Agreement – Use this form when you donate money to your school for a specific reason. The school principal or designate signs the form which means they agree to spend the money for the designated purpose by a specified date or they will return the money.

Writing the Checks–

- never pre-sign checks
- never pay in cash
- Always have 2 signers (authorized in bylaws)

How to Handle Membership Funds Using the Cash Verification Form

The Cash Verification Form is used to count and record all money collected for any event. This would include collecting membership, a book fair or T-shirt sales, any program or event where money is collected, including donations.

Fill out 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 people 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 you have 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 which 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. 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 which are forwarded to Council, District, State and National PTA. Presently these dues are: Council - \$0.50, District - \$1.00, State - \$2.00, National - \$2.25
Your PTA will forward **\$5.75** to your Council PTA for each member.

CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

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.*

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

TOTAL \$ _____

GRAND TOTAL \$ _____

Membership Dues

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

FOR OFFICIAL USE ONLY

Signature _____ Signature _____ Signature _____	Amount Received: \$ _____ Signature _____ Date _____
---	---

_____ 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: _____

PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name _____
 PTA Position _____
 Address _____
 City/Zip _____
 Telephone (_____) _____ E-mail _____

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

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 PURCHASE ON THE INTERNET

Date: _____

Internet Vendor: _____

Reason for Purchase: _____

Budget Account: _____

Date Motion Approved: _____

Amount Approved: _____

Requested by Committee Chair: _____

Authorized by: _____

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

DATE OF RECEIPT OF GOODS _____ Date of Reimbursement _____
SIGNATURE _____

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 _____
------------------------	-------------------------------

TREASURER'S REPORT

What Must Be Included:

- * You need a report for **EVERY period!**
- * **Every bank account** must be included (that includes paypal, square or other merchant account)
- ***All receipts and expenditures** must be included!

Layout:

- Balance on Hand
 - Receipts
 - Receipts not belonging to association
 - Expenses
 - Expenses not belonging to association (Tip, put dates for checks too).
 - Balance on Hand
- SIGN & DATE

REPORT TO BOARD:

- *Treasurer's Report
 - *List all balances, income, expenses for each account in the minute.
- *Ratify checks written!
- *Release funds from budget for new expenses.
- *Present bills to be paid
 - Bills must be presented (exact amount) to the executive board for payment and ratified at the association meetings.
 - If the exact amount of the check is not known make a motion to pay with an amount "not to exceed the budgeted amount of ____". I move to release funds for the Fall Festival not to exceed the budgeted amount of \$500.00". The payee must be written. Then after checks have been written, you can ratify them (in a range) as presented in a Treasurer's report.

*** Let committee members know: if the association does not approve or ratify your expenditure, you are on the hook for any expenses you have paid. Always get approval!**

Reconciling Bank Statement:

- *Reconcile ASAP each month
- *Check to see you have authorizations/receipts for each check, approval for each expenditure.
- *Check that deposits and checks match up against ledger/treasurer's reports.

NSF Checks:

- *Contact payers ASAP
- *Collect fees
- *NSF Check - negative to the income²⁴ account
- *When collected - use same income account

TREASURER'S REPORT (SAMPLE)

PTA
November 14, 2010 – December 14, 2010

CHECKING ACCOUNT

BALANCE ON HAND 11/14/2010 **\$ 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	
12/10	NSF check #1113 – Book Fair purchase (16.50)		
	TOTAL	7,533.00	7,533.00

FUNDS NOT BELONGING TO THE UNIT INCOME

11/17	DEP: Membership, 150 @ \$4.00 (council/district/State/National PTA)	\$600.00	
12/10	DEP: Founders Day freewill offering 213.00		
	TOTAL	813.00	813.00

TOTAL INCOME **\$12,596.00**

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		
Ck # 3156	Cajon Council, convention/2 delegates	260.00	
Ck # 3157	Susan Bird, office supplies	15.29	
Ck # 3158	VOID	0.00	
Ck # 3159	Beverly Anderson, postage	3.70	
12/13	Transfer to savings	5,000.00	
	TOTAL	5,666.48	5,666.48

FUNDS NOT BELONGING TO THE UNIT EXPENSES:

#3152	Cajon Council, 150 members @ \$4.00 (council/district/State/National PTA)	\$600.00	
#3160	Cajon Council, Founders Day Freewill Offering	213.00	
		813.00	813.00

TOTAL EXPENSES **\$ 6,479.48**

BALANCE ON HAND 12/14/2010 **\$ 6,116.52**

SAVINGS ACCOUNT

BALANCE ON HAND 11/14/2010 **\$ 8,649.55**

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

Withdrawals 0.00

BALANCE ON HAND 12/14/2010 **\$ 13,653.87**

Signature _____ Date _____

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	10/28/03	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 6200 Oak Court Pleasant Oaks, CA 99000-1100	1010 Date <u>January 1, 2007</u>
PAY TO THE ORDER OF <u>Meat Market</u>	\$ 39.40
<u>Thirty-nine and 40/100</u> -----	DOLLARS
VOID AFTER 30 DAYS	
FOR <u>meat - spgght. dinner</u>	<u>Jane Courtly</u> <u>John Price</u> TWO SIGNATURES REQUIRED
"503796" "456782345" 6897567"1010"	

Sample check



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LEDGER SAMPLE

RECEIPTS

Date	Received From	Deposits	Total Receipts	Membership Dues		Fund Raising	Founders Day & Donations	Other
				Local	C/U/S/N			
7/1/03	Balance forward		1,500.00					
9/21/03	Membership (30 @ \$10)	300.00	300.00	180.00	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	
===== audited by Mary Smith 1-15-04 =====								
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	
===== audited by Mary Smith 1-15-04 =====								
1/21/04	Bay Council	2004	40.00	40.00				

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 Program \$ _____
Parent Involvement \$ _____
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 _____

PREPARING FOR THE AUDIT

- Tie up loose ends
 - Pay pending authorizations
 - Research Outstanding Checks
 - Organize Records for Auditor

DELIVER BOOKS AND RECORDS TO AUDITOR!

Audit

***Bylaws determine when your audits MUST occur!**

- Follow Audit Checklist!
- Present audit report to executive board per bylaws dates
- Present audit to association for adoption
- Forward 2 copies to Valley Gateway Council

IF YOU SUSPECT MISMANAGEMENT OF FUNDS, CONTACT DISTRICT PRESIDENT IMMEDIATELY FOR ASSISTANCE!



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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EI Number _____
 Council _____ District PTA _____
 Bank Name _____ Account # _____
 Bank Address _____ City/Zip _____

Dates covered by this audit _____
Check numbers reviewed in this audit _____

BALANCE ON HAND at time of last audit _____ (date)	\$ _____
RECEIPTS since last audit	\$ _____
TOTAL	\$ _____
DISBURSEMENTS since last audit	\$ _____
BALANCE ON HAND _____ (date)	\$ _____*

BANK RECONCILIATION

Last **BANK STATEMENT** balance _____ (date) \$ _____
DEPOSITS not yet credited (**add to balance**) \$ _____
 \$ _____ \$ _____ \$ _____

CHECKS OUTSTANDING (List check number and amount)
 # _____ \$ _____ # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____ # _____ \$ _____

TOTAL outstanding checks (**subtract from balance**) \$ _____
BALANCE in checking account _____ (date) \$ _____*

*These lines must balance

I have verified that all tax forms, PTA- and government-required forms have been filed, if required.

The following is all that needs to be read when the auditor's report is given:

I have examined the financial records of the treasurer of _____ PTA/PTSA and find them

- correct
- substantially correct with the following recommendations
- partially correct more adequate accounting procedures need to be followed so that a more thorough audit report can be given
- incorrect

Audit completed _____
 Executive Board Adopted _____
 Association Adopted _____
 Auditor's Signature _____
 Auditor's Printed Name _____

(Copies: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copy of tax form(s) to next level PTA, if required to file.)

Submit separate report of explanation and recommendations to executive board.
A separate audit form must be completed for each bank account.



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AUDIT CHECKLIST	Unit Name _____	Date _____
DESCRIPTION	YES	NO
<input type="checkbox"/> Bylaws & Standing Rules <input type="checkbox"/> Budget(s) <input type="checkbox"/> Last Audit Report <input type="checkbox"/> Ledger <input type="checkbox"/> Checkbook register <input type="checkbox"/> Cancelled checks (including voids) <input type="checkbox"/> Authorizations for Payment <input type="checkbox"/> Cash Verification Forms <input type="checkbox"/> Bank statements, bank books and deposit slips <input type="checkbox"/> Receipts/bills <input type="checkbox"/> Cash receipts <input type="checkbox"/> Executive board minutes <input type="checkbox"/> Association minutes <input type="checkbox"/> Committee reports <input type="checkbox"/> Monthly Treasurer Report <input type="checkbox"/> Monthly Financial Secretary Reports <input type="checkbox"/> Annual Financial Report <input type="checkbox"/> Workers' Compensation Annual Payroll Report form <input type="checkbox"/> IRS Forms 990/990EZ/990N <input type="checkbox"/> State Form 199 <input type="checkbox"/> State Form RRF-1 If required: <input type="checkbox"/> IRS Form 941 <input type="checkbox"/> IRS Form 1099 <input type="checkbox"/> State Form DE-6 <input type="checkbox"/> State Form DE-542		
Financial records provided: (Originals)	<input type="checkbox"/>	<input type="checkbox"/>
Beginning Balance Records		
1. Check to see if amount shown on first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of last audit	<input type="checkbox"/>	<input type="checkbox"/>
Bank Reconciliation		
1. All bank statements reconciled since last audit by treasurer and reviewed monthly by non-check signer	<input type="checkbox"/>	<input type="checkbox"/>
2. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)	<input type="checkbox"/>	<input type="checkbox"/>
3. Deposits and Checks Written: (signed by two authorized check signers per the bylaws)		
a) Recorded in checkbook register	<input type="checkbox"/>	<input type="checkbox"/>
b) Recorded in ledger in proper columns	<input type="checkbox"/>	<input type="checkbox"/>
c) Agree with treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>
4. Bank charges and interest recorded in checkbook register, ledger and treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>
Membership		
1. Amount recorded and deposited equals total number of memberships # _____ (members) @ \$ _____ (membership dues listed in bylaws)	<input type="checkbox"/>	<input type="checkbox"/>
2. Amount forwarded to council/district PTA equals total number of memberships # _____ (members) @ \$ _____ (amount listed in bylaws)	<input type="checkbox"/>	<input type="checkbox"/>
Insurance – premium(s) forwarded to council/district PTA by due date	<input type="checkbox"/>	<input type="checkbox"/>
Minutes		
1. All expenditures approved and recorded in executive board minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
2. All expenditures approved/ratified in association minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
3. Committee minutes record plans, proposed expenditures, and total of monies earned	<input type="checkbox"/>	<input type="checkbox"/>
Authorizations for Payment (signed by secretary and president)		
1. All authorizations written for approved amounts (List missing authorizations on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
2. All authorizations have receipt/bill attached (List missing receipts/bills on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
3. Authorizations match checks written	<input type="checkbox"/>	<input type="checkbox"/>
Income		
1. Deposits properly supported	<input type="checkbox"/>	<input type="checkbox"/>
2. Cash Verification Forms used with two people counting money	<input type="checkbox"/>	<input type="checkbox"/>
3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>
4. Designated income spent as specified	<input type="checkbox"/>	<input type="checkbox"/>
Financial Secretary Reports		
1. Filed monthly	<input type="checkbox"/>	<input type="checkbox"/>
2. Receipts/Deposits agree with ledger & register	<input type="checkbox"/>	<input type="checkbox"/>
Treasurer Reports		
1. Filed monthly	<input type="checkbox"/>	<input type="checkbox"/>
2. Agree with ledger and checkbook register	<input type="checkbox"/>	<input type="checkbox"/>
3. Annual Financial Report	<input type="checkbox"/>	<input type="checkbox"/>
Committee Reports		
1. Committee reports for all fundraisers submitted or report in minutes.	<input type="checkbox"/>	<input type="checkbox"/>
Reporting Forms and Tax Returns		
1. Verify on Audit Report that all forms have been filed annually (if required)	<input type="checkbox"/>	<input type="checkbox"/>
Audit Reports		
1. Audit done semiannually	<input type="checkbox"/>	<input type="checkbox"/>
2. Prepare and present written report with recommendations to executive board	<input type="checkbox"/>	<input type="checkbox"/>
3. Present audit report to association for adoption	<input type="checkbox"/>	<input type="checkbox"/>
4. Forward report to the next level PTA (See Bylaws, Duties of Officers, Auditor)	<input type="checkbox"/>	<input type="checkbox"/>
Audit Recommendations		
All "No" answers should be included in the report as recommendations to change financial procedures. <i>At the completion of the audit, meet with president and financial officers to discuss recommendations and any corrections as needed. When errors have been corrected by a financial officer and accounts are accurate, draw a double line in red ink where the audit concludes on all records. Sign & date the audited materials.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Mismanagement – Is mismanagement suspected? (Contact district PTA president immediately for assistance.)	<input type="checkbox"/>	<input type="checkbox"/>

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 registrations

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.

EVERY PTA MUST FILE A FEDERAL AND STATE TAX RETURN THIS YEAR. THERE ARE NO EXCEPTIONS!

PTA's 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**

PTA's 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 199.

The last day to file for all these returns is the 15th day of the fifth month after the fiscal year end. But you can file the day after your fiscal year ends if you know your income for the year.

Fiscal year end	Filing due date
May 30	October 15
June 30	November 15
July 30	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.

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 handy:

- Your **Unit Bylaws** – this will have your
 - **organization name** (name of your PTA Association 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 date** – (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 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 to Council). You will find this number in your [*Annual Financial Report*](#).

Step 1: Go to the IRS website:

- Go to <http://epostcard.form990.org/>

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 which 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 Unit 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 **Principal 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 you have filed your PTA’s federal tax return 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 for fiscal year
- 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. RRF stands for "Registration Renewal Fee." 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 handy:

- Your **Charitable Trust Number** – If you don't know your charitable trust number, check with your Council or Ninth District PTA.
- Your **State Entity Number** - If you don't know your State Entity Number, 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** for 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"
- 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 – either email or send a hard copy

****Make check payable to the Registry of Charitable Trust, P.O. Box 903447, Sacramento, CA 94203-4470 and include a copy of your 990, 990EZ or a copy of your 990N receipt.**

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

**ANNUAL
 REGISTRATION RENEWAL FEE REPORT
 TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312



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

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum 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 CT-1234 **Enter Charitable Trust Number**

Name of Organization Scarritt Elementary PTA

Address (Number and Street) 1234 Bales Street

City or Town, State and ZIP Code My Town, CA 90000

Corporate or Organization No. 0123456 **Enter your State FTB # here**

Federal Employer I.D. No. 12-1234567 **Enter your Federal Tax Identification Number Here**

Annual report Amended report

Gross Revenue could be found on line 12 on the 990 and line 9 on 990-EZ or on line 8 of the form 199 which matches the 990.

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

PART A - ACTIVITIES

For your most recent full accounting period (beginning 7 / 01 / 10 ending 6 / 30 / 11) list:

Gross annual revenue \$ 25,500 Total assets 59,500 **Balance in your bank account at year end**

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

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review Regulations for information required.

	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 had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty to 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 counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any government grant, contract, or other financial assistance from any government 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 indicating 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"/>

If you had any theft or a mismanagement you would need mark "Yes"

Most will mark "no". Using a fundraising company is not hiring a professional fundraiser

If you mark "Yes" now is a good time to ensure your raffle registration is current

Organization's area code and telephone number () _____ **Enter phone number**

Organization's e-mail address _____ **Enter email address**

Treasurer should complete this section: Sign, print name, title and date _____, and to the best of my knowledge and belief, it is true, correct and complete.

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

A new way to submit your rosters

Now you can submit your roster to Council 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 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 – 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 will accept printed rosters if you prefer not to use the PTAEZ online system.

Workers' Compensation Annual Payroll Report Instructions and Reporting Requirements for PTAs

The Workers' Compensation Insurance carrier for the California State PTA requires that every PTA complete the *Workers' Compensation Annual Payroll Report* regardless if wages are paid or not. A copy of the *Workers' Compensation Annual Payroll Report* is included in this mailing, along with a sample copy of the form. Base rate will cover gross wages of all persons hired up to \$1,000, including payments made to independent contractors for services performed between January 5, and January 4,. Any wages in excess of the base will result in an additional premium of 3.5 percent of the wages. Forms and any additional premium are to be sent through channels and must reach the California State PTA by January 31.

On the form, list only those employees that PTA pays directly. Do NOT list names when monies are donated to a school district for employee salaries. Do NOT list company names.

- **If the PTA has NOT hired employees** or independent contractors, write "NO ONE PAID."
- **PTA must report all paid workers.** Be specific about the type of work and the dates.
- **If PTA hires employees**, and if an employer-employee relationship exists, the PTA, as employer, must comply with all state and federal withholding requirements.

For *each employee* listed on the *Workers' Compensation Annual Payroll Report*, PTA must also attach copies of quarterly reporting forms. The California State PTA recommends that any PTA hiring an employee or an independent contractor secure professional services for processing of wages, withholding and reporting forms. Each of the quarterly reporting forms also has an annual form due at the end of the year.

- **If the total payments (gross) for ALL employees are more than \$1,000**, PTA will incur an additional premium. To calculate the new premium: subtract \$1,000 from the total (gross) payments for all individuals paid for the period being reported; multiply the balance remaining by 3.5 percent and forward that amount through channels by the district PTA due date.

For example: \$2,500 total (gross) payments, less \$1,000 = \$1,500 balance; $\$1,500 \times 3.5\% = \52.50 . This is the premium for this PTA (see sample form enclosed).

from the Toolkit 2011



everychild.onevoice.

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 _____

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 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 _____

Fundraising 101:

-PTA's mission does not include fundraising. The purpose of fundraising is to support the mission of PTA.

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Must v. Should:

- MUST** have approval of membership
- MUST** be related to tax-exempt purposes of PTA
- MUST** support goals of PTA
- SHOULD** meet the 3 to 1 rule (for every one fundraiser, 3 programs/family engagement type events)
- SHOULD** not be a burden or conflict
- SHOULD** involve as many as possible

- SHOULD NOT** - allow children to sell door-to-door or be exploited; involve commercial advertising obligations!

Sponsorship is okay, advertising is not!
Recognizing support is okay, endorsement is not!

Insurance:

BB&T Insurance Services of California
 Website: www.pta.bbt-knight.com
 User name = ptausers
 password = member
 Email: capta@bbandt.com
 Telephone: 800.733.3036

Types:

-Asking for donations/direct solicitation

*Direct donations from parents, corporate donations

-Providing an experience / events

*Usually more work, but more fun, can build community, may become a tradition

* May require leasing/facilities fee and/or approval from Risk Management

* How many volunteer hours needed?

-Selling a product

*Reputable company? ratio of receipts to profit? how many volunteer hours needed? Is the product offered by others in the area? In line with PTA values? Does the vendor pack individual orders? Are they a vendor approved by LAUSD?

-Indirect Fundraisers

*Recycling programs, box tops for education, shopping programs, local merchant offers, restaurant nights

-Grants/Scholarships

*Have a plan, research the grant, how will you accomplish your goals?

*Searching: keywords: public school, grant, California, city, county, subject matter

Vendors:

***Contracts** - must be approved by membership BEFORE being signed by two elected officers, one of which **MUST** be president:

ABC PTA by Jane Doe, President 2012-2013

*Hold Harmless Agreement - Must obtain this and evidence of insurance for EVERY vendor, concessionaire or service provider it uses.

Alcohol:

-At event, allowed only off campus, as long as PTA does NOT sell or actually serve the drinks. It must be done by those at the venue!

- **In Auction baskets**, as long you acquire a permit from the ABC (Alcohol Beverage Control) available at abc.ca.gov (Form #221)

Committee Report for Each:

-Submit a committee form for each event (included elsewhere in this packet)

Cash Handling:

NEVER count money alone or with someone related to you by blood, marriage, or who lives in the same house as you!

*2 people must count (one a financial officer on the board)

* Use Cash Verification Form

*Deposit money ASAP

A PTA SHALL NOT DEPOSIT FUNDS:

-in a personal account

-from other groups or organizations

-in school or school district accounts

Opportunity Drawings v. Raffles: Opportunity Drawing (every attendee has a chance to win. No purchase necessary). Raffle - participants BUY a chance to win, yearly permit needed, annual report to Attorney General's office!