San Diego Unified Council of PTAs

San Diego Unified Council of PTAs Office
The Harold J. Ballard Parent Center in Old Town
2375 Congress Street, Bungalow 7
San Diego, CA 92110
Phone: (619) 297-7821
e-mail: sducpta@yahoo.com

Treasurer Handbook
How to Contact Council

By Phone: (619) 297-7821

By E-mail: sducpta@yahoo.com

By Fax: (619) 297-2152

By Mail: San Diego Unified Council of PTAs
c/o Ballard Parent Center
2375 Congress Street
San Diego, CA 92110-2318

Note: You can use U.S. mail or school mail.

On the Web: www.sdcouncilpta.org

In Person: Check the website for office hours. The office is staffed by volunteers so call before coming to make sure someone will be there. If you can’t come during normal office hours, you may call the office to make an appointment.

Parking: The closest parking is the parking lot behind the Ballard Center – enter from Jefferson Street. We are in Bungalow 7.

Transit: We are located less than one-half mile from the Old Town Transit Center.
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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.

Take advantage of all the training and resources we have to offer here at the Council to make your year go smoothly! We’re located in the Harold J. Ballard Parent Center in Old Town – 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!

Celeste Bobryk-Ozaki, President
San Diego Unified Council of PTAs
Job Description for
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 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 must be related by blood or marriage or reside in the same household and shall only be those officers as authorized by 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 normal 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.
  - 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 link (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/PTA 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.
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 San Diego Unified 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.

**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** 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 $5.75 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 Assessment** – This **yearly assessment of $50.00** was voted on by the Unit Presidents of the San Diego Unified Council of PTAs. What do you get? You get a Council 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 (619) 297-7821 or email us at sducpta@yahoo.com and we will get back to you as soon as possible.

The San Diego Unified Council of PTAs represents you and your members.
# Financial Calendar of Due Dates 2015-16

These are the due dates to send to San Diego Unified Council.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30</td>
<td>2014-15 Year-end Audit (usually January to June)</td>
</tr>
<tr>
<td>September 30</td>
<td>Unit 2015-16 Adopted Budget (adopted budget means it has been presented at an Association Meeting and approved by the general membership)</td>
</tr>
</tbody>
</table>
| October (TBA) | Membership due for State Awards  
State will announce the award program in Early Summer |
| November 1   | Required remittance of per capita dues (send monthly thereafter)             |
| November 1   | Workers’ Compensation Annual Payroll Report                                   |
| November 1   | $50 Council Assessment payment                                               |
| November 1   | Insurance Premium payment (Budget $210, actual premium amount to be announced in Summer)  
(if the Insurance Premium payment is late, you may be accessed a $25 late fee by California State PTA) |
| November 15  | Copy of your 2014-15 IRS tax return[(1)] , Federal Form 990, State form 199 & RRF-1  
*Every unit must file ALL Tax Returns!* |
| March 15     | 2015-16 Mid-year Audit (usually July to December)                            |
| June 10      | Final remittance of per capita dues for “school year”                        |

- You can send documents to Council by U.S. mail, school mail, email or fax. 
- Make checks payable to: San Diego Unified Council of PTAs 
- Two signatures required on all PTA checks. 
- Use Unit Remittance Form when sending monies to Council.

[(1)] IRS tax returns are due the 15th day of the fifth month after the close of the fiscal year. For example, if your unit’s fiscal year ends June 30th, the return or extension request must be postmarked by November 15th. The date shown above is the due date to submit a copy to Council.
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 (F21), and Sample Financial Calendar of Activities (5.1.2), Finance Section, California State PTA Toolkit.) Forward two (2) copies of the adopted budget to San Diego Unified Council.

Tip: Items to be included on the budget are Council Assessment, Insurance, Convention, PTA Council and Ninth District Trainings and Council and Ninth District Founder’s Day. The Association adopts the budget at the first meeting in the fall and send a copy 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)

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 should 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 (F19), Finance Section, and California State PTA Toolkit).

Tip Pay all bill 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, pay all bills as authorized by the executive board or the association. (See Check Request System: Payment Authorization (F19), 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]. The authorized signers shall not be related by blood or marriage or reside in the same household. (See Checking Account (5.4), 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/district [choose one].

**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 (F13), 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 San Diego Unified 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 a copy to the Council.


Additional Tips:

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.

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.

Never take PTA money home, ask the school to lock it up for you.

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.

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.
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.

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 Ninth 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
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 2013-2014 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 (Article VIII, Section 2) - 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.
Budget Committee

The following pages are sample Budget Forms and sample Annual Financial Reports. As they are approved by your association a copy needs to be sent to Council. Your association must approve a budget in order for your executive board to do association business. These forms are found in the California State PTA Toolkit that was mailed to your association president of record in the Summer mailing. You can also access the 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 $50 - due November 1
- Membership Dues $5.75 per member forwarded to Council
- Insurance - budget $210, actual premium amount to be announced in Summer) - due November 1

**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 - Founder's Day $35 per person
- Ninth District Functions - Training $50 per person. Founder's Day $30 per person

**Optional:**
Legislative Conference $800.00 per person

These recommendations are in addition to all the other items the PTAs budget for each year.
Name of Unit ____________________________________________ IRS EI # ________________

Council ____________________________________________ District PTA _____________

Bank Name ____________________________________________ Account # _______________

Bank Address ______________________________________________________________________

**BALANCE ON HAND** from previous year $ ______________

**ESTIMATED RECEIPTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>$</td>
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<tr>
<td>Membership dues (unit portion only)</td>
<td>$</td>
</tr>
<tr>
<td>Fundraising (list individually)</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td>TOTAL $</td>
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**RECEIPTS NOT BELONGING TO UNIT**

<table>
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<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Council, district, State and National PTA membership per capita</td>
<td>$</td>
</tr>
<tr>
<td>Founders Day freewill offering</td>
<td>$</td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
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**TOTAL RECEIPTS** $ ______________

**ESTIMATED DISBURSEMENTS**

**Operating expenses**

<table>
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<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Membership envelopes</td>
<td>$</td>
</tr>
<tr>
<td>Insurance premium</td>
<td>$</td>
</tr>
<tr>
<td>Newsletter and publicity</td>
<td>$</td>
</tr>
<tr>
<td>Council/district PTA leadership workshops</td>
<td>$</td>
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<tr>
<td>Convention (State/National PTA)</td>
<td>$</td>
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<tr>
<td>Officers’ and chairmen’s reimbursement</td>
<td>$</td>
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<td>Past president’s pin</td>
<td>$</td>
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<tr>
<td>Honorary Service Award</td>
<td>$</td>
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**Program expenses**

<table>
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<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programs and assemblies</td>
<td>$</td>
</tr>
<tr>
<td>Reflections Program</td>
<td>$</td>
</tr>
<tr>
<td>Parent Involvement</td>
<td>$</td>
</tr>
<tr>
<td>Emergency preparedness</td>
<td>$</td>
</tr>
<tr>
<td>Hospitality</td>
<td>$</td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
</tr>
</tbody>
</table>

**Fundraising**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carnival</td>
<td>$</td>
</tr>
<tr>
<td>Book fair</td>
<td>$</td>
</tr>
<tr>
<td>Gift wrap</td>
<td>$</td>
</tr>
<tr>
<td>Carry-over to next year</td>
<td>$</td>
</tr>
<tr>
<td>Unallocated reserves</td>
<td>$</td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS NOT BELONGING TO UNIT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council, district, State and National PTA membership per capita</td>
<td>$</td>
</tr>
<tr>
<td>Founders Day freewill offering</td>
<td>$</td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL DISBURSEMENTS** $ ______________

**BALANCE ON HAND** $ ______________

Treasurer’s Signature ____________________________________________ Date _____________
**TREASURER’S REPORT (SAMPLE)**

PTA  
November 14, 2010 – December 14, 2010

**CHECKING ACCOUNT**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/15</td>
<td>DEP: Carnival</td>
<td>$1,450.00</td>
</tr>
<tr>
<td>11/17</td>
<td>DEP: Membership dues, unit portion (150 @ $5)</td>
<td>750.00</td>
</tr>
<tr>
<td>11/22</td>
<td>DEP: Book fair</td>
<td>349.50</td>
</tr>
<tr>
<td>12/05</td>
<td>DEP: Gift wrap</td>
<td>5,000.00</td>
</tr>
<tr>
<td>12/10</td>
<td>NSF check #1113 – Book Fair purchase (16.50)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>7,533.00</td>
</tr>
</tbody>
</table>

Funds Not Belonging to the Unit Income

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/17</td>
<td>DEP: Membership, 150 @ $4.00 (council/district/State/National PTA)</td>
<td>$600.00</td>
</tr>
<tr>
<td>12/10</td>
<td>DEP: Founders Day freewill offering</td>
<td>213.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>813.00</td>
</tr>
</tbody>
</table>

**TOTAL INCOME**  
$12,596.00

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ck # 3150 Cajon Council, insurance premium</td>
<td>$195.00</td>
</tr>
<tr>
<td></td>
<td>Ck # 3151 Mary Smith, Carnival expenses</td>
<td>55.00</td>
</tr>
<tr>
<td>12/10</td>
<td>Bank fee, NSF Ck # 1113</td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td>Ck # 3153 Patty Harper, hospitality</td>
<td>7.49</td>
</tr>
<tr>
<td></td>
<td>Ck # 3154 Book Fair Company</td>
<td>120.00</td>
</tr>
<tr>
<td></td>
<td>Ck # 3155 VOID</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ck # 3156 Cajon Council, convention/2 delegates</td>
<td>260.00</td>
</tr>
<tr>
<td></td>
<td>Ck # 3157 Susan Bird, office supplies</td>
<td>15.29</td>
</tr>
<tr>
<td></td>
<td>Ck # 3158 VOID</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Ck # 3159 Beverly Anderson, postage</td>
<td>3.70</td>
</tr>
<tr>
<td>12/13</td>
<td>Transfer to savings</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>5,666.48</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/10</td>
<td>DEP: Interest</td>
<td>4.32</td>
</tr>
<tr>
<td>12/13</td>
<td>DEP: Transfer from checking</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td>Withdrawals</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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

Signature  
Date
### CHECK AND CHECKBOOK REGISTER (SAMPLE)

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Description of Transaction</th>
<th>Payments (-)</th>
<th>Fee (-)</th>
<th>Deposit/Credit (+)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1096</td>
<td>9/1/03</td>
<td>Bay Council</td>
<td>30.00</td>
<td>✓</td>
<td></td>
<td>1470.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(member of envelopes)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEP</td>
<td>9/21/03</td>
<td>Membership</td>
<td></td>
<td>✓</td>
<td>300.00</td>
<td>1770.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(30 @ $10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1097</td>
<td>9/24/03</td>
<td>Bay Council</td>
<td>120.00</td>
<td>✓</td>
<td></td>
<td>1650.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(30 members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1096</td>
<td>10/2/03</td>
<td>VOID</td>
<td>0.00</td>
<td>✓</td>
<td></td>
<td>1650.00</td>
</tr>
<tr>
<td>DEP</td>
<td>10/2/03</td>
<td>Membership</td>
<td></td>
<td>✓</td>
<td>100.00</td>
<td>2650.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(100 @ $10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1096</td>
<td>10/05/03</td>
<td>Bay Council</td>
<td>400.00</td>
<td>✓</td>
<td></td>
<td>2250.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(100 members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEP</td>
<td>10/28/03</td>
<td>Fall Festival</td>
<td></td>
<td>✓</td>
<td>2700.00</td>
<td>4950.00</td>
</tr>
<tr>
<td>2000</td>
<td>11/5/03</td>
<td>e-b-c novelties</td>
<td>210.00</td>
<td>✓</td>
<td></td>
<td>4740.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(festival)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11/07/03</td>
<td>Returned check</td>
<td></td>
<td>✓</td>
<td>(30.00)</td>
<td>4710.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(R. Brown #3100 - festival)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11/07/03</td>
<td>Bank fee</td>
<td></td>
<td></td>
<td></td>
<td>4700.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(for returned checks)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sample reconciled checkbook register

---

**My PTSA**
6200 Oak Court
Pleasant Oaks, CA 98000-1100

**PAY TO THE ORDER OF**

**Meat Market**

**Thirty-nine and 40/100**

**DOLLARS**

**VOID AFTER 30 DAYS**

*Jane Courtly*

*John Price*

TWO SIGNATURES REQUIRED

Sample check

---

344 California State PTA Toolkit – 2011

- 17 -
## LEDGER SAMPLE

### RECEIPTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Received From</th>
<th>Deposits</th>
<th>Total Receipts</th>
<th>Membership Dues</th>
<th>Fund Raising</th>
<th>Founders Day &amp; Donations</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/03</td>
<td>Balance forward</td>
<td></td>
<td>1,500.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8/2/03</td>
<td>Membership (30 @ $10)</td>
<td>300.00</td>
<td>300.00</td>
<td>180.00</td>
<td>120.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/2/03</td>
<td>Membership (100 @ $10)</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>800.00</td>
<td>400.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/28/03</td>
<td>Fall festival</td>
<td>2,700.00</td>
<td>2,700.00</td>
<td></td>
<td>2,700.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/6/03</td>
<td>Membership (12 @ $10)</td>
<td>120.00</td>
<td>120.00</td>
<td>72.00</td>
<td>48.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/25/03</td>
<td>Donation</td>
<td>25.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25.00</td>
</tr>
<tr>
<td>12/1/03</td>
<td>Winter Craft Fair</td>
<td>1,500.00</td>
<td>1,500.00</td>
<td></td>
<td>1,500.00</td>
<td></td>
<td>25.00</td>
</tr>
<tr>
<td>12/7/03</td>
<td>Pizza Night (30 @ $8)</td>
<td>720.00</td>
<td>720.00</td>
<td></td>
<td>720.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6,385.00</td>
<td>7,865.00</td>
<td>852.00</td>
<td>568.00</td>
<td>4,920.00</td>
</tr>
</tbody>
</table>

-- Audited by Mary Smith 1-15-04 --

| 1/2/04 | Membership (10 @ $10) | 100.00  | 100.00         | 60.00           | 40.00        |                          |       |

### DISBURSEMENTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Paid To</th>
<th>Check No.</th>
<th>Total Disbursements</th>
<th>Dues</th>
<th>Programs</th>
<th>Fund Raising Expenses</th>
<th>Supplies &amp; Equipment</th>
<th>Misc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/1/03</td>
<td>Bay Council (memb envelopes)</td>
<td>1098</td>
<td>30.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.00</td>
</tr>
<tr>
<td>9/2/03</td>
<td>Bay Council (30 Members)</td>
<td>1097</td>
<td>120.00</td>
<td>120.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/2/03</td>
<td>VOID</td>
<td>1098</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/5/03</td>
<td>Bay Council (100 Members)</td>
<td>1099</td>
<td>400.00</td>
<td>400.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/5/03</td>
<td>a-b-c novelties (festival)</td>
<td>2000</td>
<td>210.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>210.00</td>
</tr>
<tr>
<td>11/10/03</td>
<td>Bay Council (12 Members)</td>
<td>2001</td>
<td>48.00</td>
<td>48.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12/4/03</td>
<td>Crafts Galores (craft fair)</td>
<td>2002</td>
<td>575.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>575.00</td>
</tr>
<tr>
<td>12/10/03</td>
<td>Pizza Stop (20 pizzas)</td>
<td>2003</td>
<td>150.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>150.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,533.00</td>
<td>568.00</td>
<td></td>
<td></td>
<td></td>
<td>935.00</td>
</tr>
</tbody>
</table>

-- Audited by Mary Smith 1-15-04 --

| 1/2/04 | Bay Council          | 2004     | 40.00               |      |          |                        |                      | 40.00 |
# ANNUAL FINANCIAL REPORT (SAMPLE)

**FISCAL YEAR _________**

<table>
<thead>
<tr>
<th>Name of Unit</th>
<th>IRS EIN #</th>
<th>Council</th>
<th>District PTA</th>
</tr>
</thead>
</table>

**BALANCE ON HAND** from previous year $_________

**RECEIPTS**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Savings account interest</td>
<td>$_________</td>
</tr>
<tr>
<td>Checking account interest</td>
<td>$_________</td>
</tr>
<tr>
<td>Membership dues (unit portion only)</td>
<td>$_________</td>
</tr>
<tr>
<td>Fundraising (list total gross income individually)</td>
<td>$_________</td>
</tr>
<tr>
<td>Donations</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$_________</td>
</tr>
</tbody>
</table>

**RECEIPTS NOT BELONGING TO UNIT**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council, district, state, and National PTA membership per capita</td>
<td>$_________</td>
</tr>
<tr>
<td>Founders Day freewill offering</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$_________</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS** (List Budget Categories)

**Operating expenses**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership envelopes</td>
<td>$_________</td>
</tr>
<tr>
<td>Insurance premium</td>
<td>$_________</td>
</tr>
<tr>
<td>Newsletter and publicity</td>
<td>$_________</td>
</tr>
<tr>
<td>Council/district leadership workshops</td>
<td>$_________</td>
</tr>
<tr>
<td>Convention (State/National PTA)</td>
<td>$_________</td>
</tr>
<tr>
<td>Officers’ and chairmen’s reimbursement</td>
<td>$_________</td>
</tr>
<tr>
<td>Past president’s pin</td>
<td>$_________</td>
</tr>
<tr>
<td>Honorary Service Award</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Program expenses</strong></td>
<td>$_________</td>
</tr>
<tr>
<td>Programs and assemblies</td>
<td>$_________</td>
</tr>
<tr>
<td>Reflections Program</td>
<td>$_________</td>
</tr>
<tr>
<td>Parent Involvement</td>
<td>$_________</td>
</tr>
<tr>
<td>Emergency preparedness</td>
<td>$_________</td>
</tr>
<tr>
<td>Hospitality</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>Fundraising</strong></td>
<td>$_________</td>
</tr>
<tr>
<td>Carnival</td>
<td>$_________</td>
</tr>
<tr>
<td>Book fair</td>
<td>$_________</td>
</tr>
<tr>
<td>Gift wrap</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$_________</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS NOT BELONGING TO UNIT**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council, district, state, and National PTA membership per capita</td>
<td>$_________</td>
</tr>
<tr>
<td>Founders Day freewill offering</td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$_________</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>$_________</td>
</tr>
<tr>
<td><strong>BALANCE ON HAND</strong></td>
<td>$_________</td>
</tr>
</tbody>
</table>

Signature __________________________________________ Date ________________
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

#### PERMANENT STORAGE

- 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.

<table>
<thead>
<tr>
<th>Fiscal year end</th>
<th>Filing due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 30</td>
<td>October 15</td>
</tr>
<tr>
<td>June 30</td>
<td>November 15</td>
</tr>
<tr>
<td>July 30</td>
<td>December 15</td>
</tr>
</tbody>
</table>

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/](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:

    o president
    o treasurer
    o secretary - to post in the Secretary Minute book
    o 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](http://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.

<table>
<thead>
<tr>
<th>Gross Annual Revenue</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $25,000</td>
<td>0</td>
</tr>
<tr>
<td>Between $25,000 and $100,000</td>
<td>$25</td>
</tr>
<tr>
<td>Between $100,001 and $250,000</td>
<td>$50</td>
</tr>
<tr>
<td>Between $250,001 and $1 million</td>
<td>$75</td>
</tr>
<tr>
<td>Between $1,000,001 and $10 million</td>
<td>$150</td>
</tr>
<tr>
<td>Between $10,000,001 and $50 million</td>
<td>$225</td>
</tr>
<tr>
<td>Greater than $50 million</td>
<td>$300</td>
</tr>
</tbody>
</table>

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 Trusts, P.O. Box 903447, Sacramento, CA 94203-4470 and include a copy of your 990, 990EZ or a copy of your 990N receipt.**

---

**Enter Charitable Trust Number**

**Enter your State FTB # here**

**Enter your Federal Tax Identification Number Here**

---

**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.**

---

**SAMPLE**

---

**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**

---

**Enter phone number**

**Enter email address**

---

Treasurer should complete this section: Sign, print name, title and date

---

Signature of authorized officer
Printed Name
Title
Date

---

26
Workers’ Compensation Annual Payroll Report Instructions and Reporting Requirements for PTAs

The Workers’ Compensation Insurance carrier for the California State PTA is Oak River Insurance Co. Oak River 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 x 3.5% = $52.50. This is the premium for this PTA (see sample form enclosed).
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
d 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.

<table>
<thead>
<tr>
<th>NAME OF WORKER</th>
<th>TYPE OF WORK BE SPECIFIC</th>
<th>DOES PERSON PAID CARRY HIS/HER OWN WORKERS’ COMPENSATION INSURANCE?</th>
<th>DATES WORKED</th>
<th>PAYROLL AMOUNT PAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Payroll for ALL Employees

Less $1000  $1,000.00

Gross Payroll

Premium due for additional Workers’ Compensation insurance coverage ______% of Gross Payroll (Line C)

*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 page(s) as necessary.
- Attach copies of quarterly employees 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 this California State PTA office.

Date ________________________________ Signed ________________________________
Telephone (_____) ________________________________ Position ________________________________

Total Payroll for ALL Employees

Less $1000  $1,000.00

Gross Payroll

Premium due for additional Workers’ Compensation insurance coverage ______% of Gross Payroll (Line C)

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

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- 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 this California State PTA office.

Date ________________________________ Signed ________________________________
Telephone (_____) ________________________________ Position ________________________________
SDUSD Administrative Procedure 9325: 
Fundraising Activities by Nondistrict Organizations

San Diego Unified’s Administrative Procedure 9325 governs fundraisers held on school campuses by non-district organizations. PTAs are non-district organizations because we are independent non-profit organizations and not part of the school. Whenever you hold a fundraiser or membership drive on school property, you must follow this procedure.

Here are some key points every PTA president should be aware of:

1. **The principal must approve all fundraisers on school premises.**
   Your principal may ask you to fill out a form for each PTA fundraiser you plan to hold during the school year. The form is called "Request for Approval of Fundraising Activity by a Nondistrict Organization." (see facing page). It is simple and easy to fill out.

2. **School District employees such as teachers or school secretaries can serve on PTA executive boards as long as it does not present a conflict of interest.**

3. **PTA funds must be kept separate from school and ASB funds.**

4. **Children are permitted to take PTA membership envelopes home and return membership fees to school.**
   PTA membership drives are authorized as an exception to Education Code section 51521.

5. **Students cannot participate in fundraising during instruction time.**
   Academic instruction time is considered to be “bell-to-bell.” Make sure your PTA fundraiser including jog-a-thons is scheduled before- or after school hours.

To read Administrative Procedure 9325, go to the San Diego Unified website [www.sandi.net](http://www.sandi.net) and click on Administration, then Procedures.
SAN DIEGO UNIFIED SCHOOL DISTRICT
REQUEST FOR APPROVAL OF FUNDRAISING ACTIVITY
BY A NONDISTRICT ORGANIZATION
(Administrative Procedure 9325)

To be completed by organization:
Name of Organization: ________________________________
Address: ___________________________ Phone: ___________
Organization Contact: ________________________________
Address: ___________________________ Phone: ___________
Purpose of Activity: ________________________________

Description of Activity: Date: ___________ Time: ___________

The signature of the organization’s representative below confirms compliance with the following criteria as established in Administrative Procedure 9325:

• Organization is nonpartisan.
• Organization is charitable as defined by Internal Revenue Code Section 501(C)(3).
• Purpose of the activity is nonpartisan and charitable.
• Organization has reviewed Administrative Procedure 9325 and will conduct activity in compliance with the procedure.

Signature of Organization Representative: ________________ Title: ________________ Date: ___________

To be completed by principal:
Name of school: ________________________________

The principal agrees to:

• Notify parents of the specific fundraising groups (memberships, purpose and goals).
• Notify parents in advance that school will be planning a fundraising event and provide all details of the event.
• Notify parents of their right to "opt" their child out of participating in any fundraising event.
• Notify Area Superintendent of all fundraising events for the school year.
• Provide a signed copy of this form to the requesting organization or individual.
• Maintain official file at the school site for at least one school year which includes parent notification, a copy of the signed approval form, and any other related documents.
• Ensure any fundraising activity during instructional time has instructional value.

Signature of Principal: ________________________________ Date: ___________

Prod9325
9-2013
Common Forms Treasurer Will Use

Forms are in your side pocket for copying.
You can also download from www.sdcouncilpta.org

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.

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.
UNIT REMITTANCE
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.**
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

<table>
<thead>
<tr>
<th>Coin</th>
<th>Quantity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1¢</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>5¢</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>10¢</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>25¢</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>50¢</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$1</td>
<td>x</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL $ __________

CURRENCY

<table>
<thead>
<tr>
<th>Currency</th>
<th>Quantity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$5</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$10</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$20</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$50</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>$100</td>
<td>x</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL $ __________

GRAND TOTAL $ __________

Membership Dues

# __________ members @ $ __________ (dues) = $ __________ + donations = $ __________ Grand Total $ __________

FOR OFFICIAL USE ONLY

Signature ____________________________ Amount Received: $ __________

Signature ____________________________ Signature ____________________________

Signature ____________________________ Date __________
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

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budgeted Amount</th>
<th>Check Number</th>
<th>Amount</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Check Number</th>
<th>Category</th>
<th>Amount Advanced</th>
<th>Expenses</th>
<th>Amount Owed or Due</th>
</tr>
</thead>
</table>

President’s signature: __________________________ Date: __________________________

Date approved in minutes: __________________________ Secretary’s signature: __________________________

03/2009

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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 ____________________