Money Matters Form

Units must use this sheet when submitting monies to council. Please staple or paperclip your payment to this sheet. You will use this sheet more than once. Please make copies of this page and submit EVERY TIME you turn in money to LBCPTA. Also make sure to keep a copy to file with your Payment Request form.

Make all checks payable to LBCPTA unless otherwise noted.

Unit Name: __________________________________________
Person Completing Form: _____________________________ PTA Position: __________________________
Phone #: ___________________________ email: __________________________

Monthly Turn In:

<table>
<thead>
<tr>
<th>Item</th>
<th>Total</th>
<th>Check #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership: (#) ______ members X $5.05</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Membership: (#) ______ members X $5.05</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

One Time Fees:

<table>
<thead>
<tr>
<th>Item</th>
<th>Total</th>
<th>Check #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance Premium (Amount TBD)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>LBCPTA Assessment Fee</td>
<td>$100.00</td>
<td></td>
</tr>
</tbody>
</table>

PTA Order Time: (Due at the April UPS meeting)

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Total</th>
<th>Check #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thirty-Third District PTA Calendars Cost: $2.00 each</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PTA Membership Envelopes Cost: $15.00 / box of 500</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This form is available in an electronic version at longbeachcouncilpta.org
FINANCIAL RED FLAGS

- Unapproved annual budget and/or calendar of events
- Board unfamiliar with payment authorization procedure
- Receipts not attached to Payment Authorization/Request for Reimbursement Form(s)
- Fundraising projects that benefit a board member financially (Conflict of Interest)
- Lack of documentation of fundraiser income and expenses

- Only one person counting money; no cash verification sheets
- Only one person signing checks; only one person on bank signature card
- Signing blank checks
- Late payment of bills
- Bank statements sent to officer’s house rather than the school
- Bank statements not reviewed by a non-check signer
- No treasurer’s reports at executive board or association meetings
- Reports are given orally with written information to be provided “later”
- Organization not meeting Federal and California filing requirements and deadlines
- Audits not performed as scheduled
- Failure to provide a year-end audit on request

FINANCIAL SITUATIONS TO AVOID

- President writes the checks because the treasurer has no experience, is unavailable, etc.
- Funding projects without going through the approval process required by PTA
- School staff member as treasurer or president
- Paying for salaries for ongoing staff positions (encumbering future boards)
- Lack of/incomplete minutes, particularly in matters involving use of funds; no motions releasing funds or approving expenses
- Banks that do not return processed checks or make copies available
## PTA Financial Flow Chart

<table>
<thead>
<tr>
<th>PTA Executive Board (Board-elect) Plans the PTA Year</th>
<th>PTA Goals and Program Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executed Board and Program Committee develop and give to Budget Committee</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Committee</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PTA Program and Budget Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Board approves</td>
</tr>
</tbody>
</table>

| Association approves; recorded in minutes |

<table>
<thead>
<tr>
<th>Executive Board/Committee Plans Details of Approved Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Board oversees activity planning and implementation. Board ensures insurance regulations are followed, approves all plans and records in minutes.</td>
</tr>
</tbody>
</table>

### PTA Financial Procedures

<table>
<thead>
<tr>
<th>Funds Released</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association authorizes budgeted amount for upcoming activity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Activity Plans Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Board approves committee’s plans and authorizes expenditures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Supplies Purchased/Activity Arranged</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committee chairman purchases/orders supplies for activity (within budget)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Receipt(s) Presented</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt(s) attached to Payment Authorization/Request for Reimbursement form</td>
</tr>
</tbody>
</table>

### OR

<table>
<thead>
<tr>
<th>Check Written Immediately</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two (2) signatures obtained, given to recipient</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bills Presented at Association Meeting</th>
</tr>
</thead>
</table>

### Motion to Ratify Check

| During Executive Board meeting |

<table>
<thead>
<tr>
<th>Motion to Pay Bills/Approve Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check written immediately</td>
</tr>
</tbody>
</table>

| Two (2) signatures obtained, given to recipient |

<table>
<thead>
<tr>
<th>Treasurer’s Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check(s) presented to association for ratification</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Treasurer’s Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presented at next association meeting</td>
</tr>
</tbody>
</table>

### Motion to Ratify Check(s)

| During association meeting |

<table>
<thead>
<tr>
<th>Financial Records</th>
</tr>
</thead>
<tbody>
<tr>
<td>Placed on file for audit</td>
</tr>
</tbody>
</table>

LBCPTA Red Book 2017 - 2018
# 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**: $ ______________

### ESTIMATED DISBURSEMENTS

#### Operating expenses

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

#### Program expenses

- **Programs and assemblies**: $ ______________
- **Reflections Program**: $ ______________
- **Family Engagement**: $ ______________
- **Emergency preparedness**: $ ______________
- **Hospitality**: $ ______________

#### Fundraising

- **Carnival**: $ ______________
- **Book fair**: $ ______________
- **Gift wrap**: $ ______________

#### Carry-over to next year

- **Unallocated reserves**: $ ______________

- **TOTAL**: $ ______________

### DISBURSEMENTS NOT BELONGING TO UNIT

- **Council, district, State and National PTA membership per capita**: $ ______________
- **Founders Day freewill offering**: $ ______________
- **TOTAL**: $ ______________

### TOTAL DISBURSEMENTS

- **TOTAL**: $ ______________

### BALANCE ON HAND

- **from previous year**: $ ______________

---

**Treasurer's Signature**: __________________________

**Date**: __________________________

---

*California State PTA Toolkit*
The budget is a financial representation of the goals, activities and operations a PTA expects to conduct during a specified time period. The budget estimates income and expenses for the year and must be presented to the association for approval and recorded in the association minutes. The budget must coincide with the term of office, which is usually also the association’s fiscal year.

Developing the Budget (Toolkit p. F21)
The budget committee, which is appointed by the president (or president-elect if the budget is being developed for the new term in advance of taking office), has the responsibility for developing the annual budget. The treasurer (or treasurer-elect if the budget is being developed for the new term in advance of taking office) is designated as the committee chairman. The budget committee may include financial officers, the principal or other designated representative, the president (ex officio), and others. The committee cannot develop the budget until the board-elect has determined the goals and programs for the upcoming year. The executive board should have surveyed the school community before developing the goals and programs.

Once the goals and priorities are established, the committee should:
- Know the goals the association is trying to achieve for the year and plan finances accordingly.
- Invite board members to submit suggestions.
- Review the program(s) proposed by the program committee, including detailed expense projections.
- Review past budgets, income and expenditures.
- Estimate probable income from all sources.
- Balance probable income with probable expenses.
- Determine the amount of carry-over funds to set aside to begin operations at the beginning of the subsequent PTA fiscal year, prior to the onset of fundraising activities.
- Unallocated Reserve funds represent the amount remaining after making allocations for budgeted programs and activities and may be used to cover any unexpected or unplanned expenses in the current fiscal year.

Approving the Budget (Toolkit p. F22)
In the spring, the board-elect develops the budget and present the proposed budget for adoption to the current executive board and the membership at the last PTA meeting of the year. The association approves the release of any funds required prior to the next association meeting in the fall. This allows the board elect the ability to cover routine summer expenses as outlined in the bylaws. The PTA shall not assume any financial obligation in any one term of office that will be carried over into the succeeding term. The proposed budget must be presented to and voted upon by the executive board and recommended for adoption at the first association meeting each year. After the budget is adopted by the association, it should be followed closely in all financial transactions. Adoption of the budget does not authorize the expenditure of the funds.
The main rule (this is a rule):  
You must have a balanced budget.  
Your income and expenses must be equal.

A good starting point is determining what programs from the current school year you would like to continue (Yellow/Red Ribbon, Reflections, H.S.A., assemblies, field trips, and parent education, for example).

Review expenses related to those programs

Some programs have expenses based on participation like Reflections, so if you plan on upping your game on some programs, don’t forget to increase expenses.

Hospitality (Food/Beverage expense) served with a program. If you have hospitality with a program – for instance: registration – put that under the program budget, not under the hospitality or support service budget.

Determine the level of other expenses like insurance, officers’ expenses, PTA training/workshop attendance (increase a little if you have a new treasurer, president, recording secretary who might want to attend some training), photocopying, postage, council/district expenses. All these should be separate line items.

DON’T increase what you charge for membership (your membership dues) right now. What you charge for dues is listed in your bylaws and you cannot charge more without doing a bylaws change with CAPTA.

Hospitality: the total of your hospitality budget should not exceed 5 % of your total budget. This means the hospitality for your meetings and teacher appreciation or other hospitality that you may provide are not part of a program.

Legislative Activities also have a 5% rule.

Mileage: you must check your standing rules to see if you have any guidelines for mileage reimbursement. Depending on the location of the CAPTA Convention, delegates may want to drive.

Standards for PTA Fundraising (Finance Toolkit p. F23 – Nov. 2016)
Fundraising is the method of raising money to finance PTA programs and projects. The fundraising project must support the goals of PTA and be related to the educational, charitable, and philanthropic purposes as a tax-exempt organization. When planning the year’s activities, PTAs should use the 3-to-1 rule: There should Finance be at least three non-fundraising programs aimed at helping parents or children or advocating for school improvements, for every one fundraiser. It should involve as many members as possible and be fun. It should not be a burden to the school staff or parent volunteers, compete with or detract from school lunch and nutrition programs, or conflict with other PTA, school, or community events. Children should never be used to sell door-to-door or exploited to raise funds. It cannot involve commercial or advertising obligations. See National PTA’s Back-to-School Kit sections Finance and Fundraising, which prescribes the ethics of fundraising. The fundraising project must have the approval of the membership in advance of the event, and the vote must be recorded in the minutes. Projects must have a specific purpose. If the fundraising project is ongoing (e.g. e-scrip), it must be approved each year by the association membership.

Hospitality (Finance Toolkit p. F30 – Nov. 2016)
PTAs must maintain their nonprofit status as governed by the Internal Revenue Service Code section 501(c)(3). Within the language of the code, the IRS does permit expenses that are not directly related to the primary purpose of the PTA if the expenses are not of a significant amount. "Not of a significant amount" is defined by the IRS as an amount that does not exceed 5 percent of the nonprofit association’s annual budget. Five percent is the recommended limit to be used as a guideline for PTAs for all hospitality expenses, including staff or volunteer appreciation. It is important to budget appropriately when considering all PTA expenditures, and all expenditures must be approved by the membership. The PTA may provide hospitality for association, executive board, and committee meetings; staff appreciation; volunteer appreciation; and other events requiring refreshments, food, paper goods, certificates, or decorations. The PTA may choose to:

• Purchase nonalcoholic drinks and/or snacks
• Solicit donations from businesses or members, or
• Store supplies to make coffee and/or punch, etc.

The cost of meals or beverages provided for volunteers during the course of their work; e.g., while processing fundraiser orders or counting money after an evening program, are not considered to be hospitality. Such expenses must be budgeted and approved by the association in advance. The expenditures are accounted for as a cost of doing the program or fundraiser on which they are working; e.g., wrapping paper sales or a fall festival.

Legislative Activities (Advocacy Toolkit p. A14 – May 2016)
IRS Reporting Requirements
A PTA operating as a 501(c)(3) may not devote more than an insubstantial part of its activities and budget to influence legislation. The “insubstantial part” is not clearly defined, but is often interpreted to be no more than 5 percent of an organization’s annual operating expenditures.

PTA funds should not be used to purchase personal gifts, equipment for staff lounges and lunchrooms or for furnishings for principals’ offices. Personal gifts include gift cards and gifts for baby showers, Secretary’s Day, bereavements, weddings, or birthdays. If the membership determines that such items are necessary, the individual members can make personal donations to purchase the designated items. These donations should not be commingled with PTA funds.

Staff Appreciation

The California State PTA understands the importance of staff appreciation in building a stronger home-to-school connection. PTA resources may be used for this type of expense. Acceptable expenditures may include a staff lunch as long as the expenses follow the above guidelines and the expenses are approved by the membership.

Volunteer Appreciation

A simple and appropriate way to thank volunteers for their time and effort supporting the PTA is to plan and budget for a volunteer appreciation event near the end of the school year. Invite all volunteers who helped with PTA activities and programs during the year. The PTA may present each volunteer with a certificate of recognition. If the PTA wishes to reward volunteers with personal gifts, the association may vote to do so and seek out donations to cover those items. Alternatively, officers or other members may make donations to pay for such items.


Unallocated reserve funds represent the amount remaining after making allocations for budgeted programs and activities and may be used to cover any unexpected or unplanned expenses in the current fiscal year with approval of the association. The budget should be amended to reflect funds transferred from Unallocated Reserves to other expense categories.

Restricted Reserve: In planning the budget, it is permissible for PTAs to have a savings account to hold funds for more than one year for the following reasons:

- Efficient management of restricted funds;
- A PTA program requires large donation to the school and the school district requires advance notice if the PTA cannot continue to fund the activity; i.e., computer equipment or teacher aide salary; and
- Monies to finance long-term or unexpected but approved projects or programs, i.e., playground project. As a guide, the savings account reserve should not exceed one-half of the association’s budget for an average year.

How are you going to pay for this? Remember the 3 to 1 rule. You should have 3 programs for every 1 fundraiser. This rule is to ensure that you are focusing on programs and not on raising funds.

- Take a minute to go onto CAPTA.org website under finance and click on fundraising. There is valuable information on the difference between fundraising and sponsorship.
- Gifting to the school district should be a line item with a ZERO balance. As you gift, you will put your gifting expense on this line but you DO NOT BUDGET for gifting. (This doesn’t mean personal gifts, as those are not allowed. This is giving to the school or to other non-profits.)

DO NOT include in the budget (things that PTA’s cannot pay for):

- Gifts (personal gifts to teachers, parents, board members, staff, custodians, etc.). You can facilitate the collection of money, but those funds cannot go into the PTA bank account.
- Flowers as gifts (even for bereavement). See rule above. You can use flowers as decorations but you cannot give flowers as gifts.
- Gift Cards (these would be considered personal gifts), even if you are buying it for the office or for teachers to pay for supplies. The IRS requires itemized receipts. State PTA recommends that you solicit donations of gift cards if you want to use them as gifts or as incentives for programs/fundraisers. You should not use PTA fund to pay for them.

OTHER STUFF

- You don’t have to put your carryover in your budget if you carry over the same amount each year.
- You can put in an unallocated reserve to cover any unexpected expenses.
- If you asked for money for specific things like disaster funds, library funds, supplies, etc. these MUST be kept separately and any leftover at the end of the year CANNOT be swept into your general fund. You must keep a separate accounting for these funds on a year to year basis.
Recommended Budget Line Items *(Toolkit p. F21)*

When developing a PTA budget, consider including the following line items:

**Carry-over Funds:** Carry-over funds represent the amount which is set aside to begin operations at the beginning of the next PTA fiscal year, prior to the onset of fundraising activities. To calculate the amount of this reserve, review the prior year’s Annual Financial Report to determine which operation or program expenses require funding during transition, and estimate costs for these items in the new fiscal year.

**Convention:** The annual California State PTA convention is usually held at the end of April or the first part of May. The unit should budget enough money to cover the cost of registration, hotel room, transportation and food for the allowed number of delegates based on the unit’s membership (Attending Conventions and Conferences, Running Your PTA Chapter).

**Donations:** PTAs may ask community supporters to donate funds for a specific program.

**Fundraisers:** Fundraising income is the gross income from fundraisers. List each fundraiser individually. The expenses for conducting each fundraiser should be listed under Expenses individually by fundraiser.

**Gross Income:** This includes the total amount of income for the year, excluding council, district, State, and National PTA portions of the per capita dues and freewill offerings.

**Insurance:** Participation in the California State PTA insurance program is required of all PTAs in California. Budget an amount that is similar to the actual expense from the previous year’s premium. Units are notified of the premium amounts by October 1. The premium must be forwarded through PTA channels to be received in the California State PTA office by December 20, or a late fee of $25 will be assessed by the California State PTA.

**Membership Dues:** Each association determines its own membership dues, but a portion of each membership must be forwarded through channels. The forwarded funds are listed as “Funds Not Belonging to the Unit.” The budget should only reflect the amount of dues the unit retains as income.

**Membership Envelopes:** The purchase or printing of membership envelopes is listed as an expense.

**Reimbursable Expenses:** PTA should reimburse executive board members for any approved out of pocket expenses. PTA funds may not be used for personal expenses, gifts, personal acknowledgments, or personal use items. Appropriate out of pocket expenses include photocopies, office supplies, etc. Unit, council and district PTAs should budget for out-of-pocket expenses and ensure the budget is shared equitably among officers/chairmen in accordance with job responsibilities. Members should be reimbursed upon submission of a signed payment authorization/request for reimbursement form. Receipts must be submitted for all reimbursable expenses. Unit, council and district PTAs may not budget for an officer’s allowance. The IRS considers an allowance as miscellaneous income that must be declared by the recipient as such and will be taxed accordingly.

**Staff/Volunteer Appreciation:** PTA resources may be used for hospitality for staff/volunteer appreciation as long as it does not represent a significant amount. “Not of a significant amount” is defined by the IRS as an amount that does not exceed 5 percent of the nonprofit organization’s annual budget (see Staff Appreciation). PTA funds cannot be used to purchase personal gifts for staff or volunteers, such as gift cards.

**Training/Workshops:** Budget funds to send executive board members to council, PTA district, and California State PTA workshops/meetings.

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**Funds Not Belonging to the Unit *(Toolkit p. F22)*

Council, district, State, and National PTA portions of membership dues and the Founders Day freewill offering are not a part of the unit’s funds to be used for expenses. They should not be included in the annual budget as receipts for budget planning purposes. They also are not included in the gross receipts when reporting to the IRS (Gross Receipts). These funds can be paid without the authorization of the membership. Such funds should be forwarded through channels immediately. Council or district PTA remittance forms must be issued to track ensure proper allocation of funds from the unit.

All disbursement of funds not belonging to the unit must be recorded in the next treasurer’s report and payment reported to the association. Council and district PTAs set their own dates far enough in advance of the California State PTA due dates to have sufficient time for such pass-through funds to be received by the California State PTA office (Budget Sample, Fig. F-1 or Forms Chapter).

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**Amending the Budget *(Toolkit p. F22)*

If adjustments are needed, the budget can be amended by a two-thirds vote of the association. It is recommended that the treasurer provide the executive board with a budget-to-actual comparison report quarterly, but at least midterm.
Treasurers’ and Auditors’ Notes

Every Board member has a fiduciary responsibility to protect the assets of the PTA. Assets include money, volunteers, reputation and continuity of the organization. The financial officers have the responsibility to ensure the financial transactions are reported properly and the transactions are transparent for the board members and the members of the association.

Many resources are available to make the job easier. The Finance Section and Forms Sections of the PTA Toolkit have valuable information and can be downloaded from the PTA website at www.capta.org. Other references on the website are Communicator articles and PTA Connects. The Finance Pocket Pal is available for purchase from the PTA materials and publication section of the website. Additional treasurer and auditor resources can be found on the Service Mailing CD. When in doubt, contact your counterpart at the council/district.

Every unit must file the appropriate IRS Form 990 and California Form 199 and an RRF-1 form (Attorney General).

Every unit must file these tax returns and informational returns by the 15th day of the 5th month after the fiscal year ends. The latest tax requirements can be found at www.capta.org, Tax Filing Updates button (left side of the home page). Tax returns and reporting forms are currently due Nov. 15th.

Any letters received from the Internal Revenue Service (IRS), Franchise Tax Board (FTB) or Attorney General’s Office should be reported to district PTA immediately via the Long Beach Council PTA. All letters must be dealt with swiftly to avoid further penalties or loss of non-profit status. CAPTA has very helpful contacts with these agencies to assist us.

FINANCIAL ACTIVITIES CHECKLIST

___Visit the bank immediately upon taking office.
   *Add new check signers as authorized in the bylaws and listed in association minutes.
   *Verify old signers are removed.
   *Verify NO ATM cards are associated with account, deposit cards allowed.
   *On-line access to the account is permitted as long as bill pay is blocked.

___Revise the budget that was developed in the spring.
   *Review the goals and programs.
   *Present and get approval of the budget by the Executive Board.
   *Prominently display the approved budget and/or send to the school population along with the invitation to join PTA.

___Make sure the outgoing treasurer has completed the Unit Annual Treasurers Report.

___Make sure the year-end audit is completed by outgoing auditor or audit committee as soon as possible after fiscal year end, contact council for help if not completed by Aug 15.

___Arrange for a non-check signer (auditor) to review bank statement monthly (Use the 5 Minute Audit in the finance packet on the Service Mailing CD).
Make sure outgoing treasurer files the applicable IRS Form 990. California Form 199 and RRF-1 form by the due date of Nov. 15th.

Get your financial books in order.
* Computer vs. manual ledgers and register: if using a computer other than PTAEZ, PTA should own the program so it can be passed from treasurer to treasurer.
* Train officers/chairmen on use of Cash Verification form and how to count cash.
* Provide Payment Authorization/Request for Reimbursement form and instructions to officers/chairmen.

Plan to attend fall training provided by council/district.
* Make contact with council/district treasurers to determine due dates.
* Sign up for PTA Connects www.capta.org/sections/communication/connects.cfm.

First association meeting:
* Present the Annual Financial Report and Year-end Audit for adoption.
* Request approval of proposed programs and fundraisers.
* Present proposed budget for adoption, request release funds from appropriate expense categories for fall programs. Release of funds does not authorize anyone to spend funds; plans must be presented to executive board before funds expended.
* Present Treasurer Report and request ratification of checks written since last association meeting.

Forward copies of year-end Audit Report, budgets, Annual Financial reports and tax returns to the council/district.

Forward membership remittances monthly.

Forward insurance premium and Workers Compensation Form by the due dates (Check with district PTA for due dates and amounts due). NOTE: the Worker’s Compensation Form must be completed even if the unit has not had any employees.

Prepare a treasurer report for every PTA meeting. Budget to Actual comparison reports should be prepared for the Executive Board at least quarterly.

Make sure financial activities are transparent.

PTA leaders throughout the state have requested assistance for financial record keeping. In response, California State PTA has launched a program called PTAEZ Accounting Online. PTAEZ strengthens financial controls and procedures, generates financial reports customized for PTA, ensures a smooth transition of records from year to year, and provides summary information for the 990 and 199 tax returns and much more. PTAEZ Accounting Online is available at a low annual subscription price exclusively to California State PTA units, councils and districts. Check out PTAEZ at www.ptaez.org
### TREASURER’S REPORT (SAMPLE)

**_________________ PTA**

**November 14, 2010 – December 14, 2010**

**CHECKING ACCOUNT**

<table>
<thead>
<tr>
<th><strong>BALANCE ON HAND 11/14/2010</strong></th>
<th><strong>$ 4,250.00</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
</tr>
<tr>
<td>11/15 DEP: Carnival</td>
<td><strong>$ 1,450.00</strong></td>
</tr>
<tr>
<td>11/17 DEP: Membership dues, unit portion (150 @ $5)</td>
<td><strong>750.00</strong></td>
</tr>
<tr>
<td>11/22 DEP: Book fair</td>
<td><strong>349.50</strong></td>
</tr>
<tr>
<td>12/05 DEP: Gift wrap</td>
<td><strong>5,000.00</strong></td>
</tr>
<tr>
<td>12/10 NSF check #1113 – Book Fair purchase</td>
<td><strong>(16.50)</strong></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>7,533.00</strong></td>
</tr>
</tbody>
</table>

| **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** |

**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** |

| **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** |
| **TOTAL** | **$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 _________________

California State PTA Toolkit

LBCPTA Red Book 2017 - 2018
FINANCIAL SECRETARY’S REPORT (SAMPLE)

December 14, 2016 – December 14, 2016

A monthly report must reflect the duties of a financial secretary as assigned in the bylaws and should include:

### RECEIPTS
(Listing of monies received and given to treasurer to deposit.)

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/13</td>
<td>Carnival</td>
<td>$1,450.00</td>
</tr>
<tr>
<td>11/17</td>
<td>Membership dues (150 @ $9)</td>
<td>1,350.00</td>
</tr>
<tr>
<td>11/21</td>
<td>Book fair</td>
<td>349.50</td>
</tr>
<tr>
<td>12/05</td>
<td>Gift wrap</td>
<td>5,000.00</td>
</tr>
<tr>
<td>12/10</td>
<td>Founders Day freewill offering</td>
<td>213.00</td>
</tr>
</tbody>
</table>

**TOTAL**: $8,362.50

### DEPOSITS
(Listing of monies deposited — a duplicate copy of deposit slip is given to treasurer.)

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/14</td>
<td>Carnival</td>
<td>$1,450.00</td>
</tr>
<tr>
<td>11/18</td>
<td>Membership dues (150 @ $9)</td>
<td>1,350.00</td>
</tr>
<tr>
<td>11/22</td>
<td>Book fair</td>
<td>349.50</td>
</tr>
<tr>
<td>12/06</td>
<td>Gift wrap</td>
<td>5,000.00</td>
</tr>
<tr>
<td>12/11</td>
<td>Founders Day freewill offering</td>
<td>213.00</td>
</tr>
</tbody>
</table>

**TOTAL**: $8,362.50

____________________________________________________

Financial Secretary Signature

Date
CASH VERIFICATION FORM  
(Membership, Fundraisers, Donations)

START UP CASH $________________________

<table>
<thead>
<tr>
<th>COINS</th>
<th>CURRENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1 x 1¢ =</td>
<td>$1 x $1=</td>
</tr>
<tr>
<td>$5 x 5¢ =</td>
<td>$5 x $5=</td>
</tr>
<tr>
<td>$10 x 10¢ =</td>
<td>$10 x $10=</td>
</tr>
<tr>
<td>$25 x 25¢ =</td>
<td>$25 x $25=</td>
</tr>
<tr>
<td>$50 x 50¢ =</td>
<td>$50 x $50=</td>
</tr>
<tr>
<td>$1 $1 =</td>
<td>$1 x $100=</td>
</tr>
<tr>
<td>TOTAL $</td>
<td>TOTAL $</td>
</tr>
</tbody>
</table>

ACTIVITY ____________________________ DATE ________________

<table>
<thead>
<tr>
<th>COINS</th>
<th>CHECKS Attach adding machine tape of itemized checks.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1 x 1¢ =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>$5 x 5¢ =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>$10 x 10¢ =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>$25 x 25¢ =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>$50 x 50¢ =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>$1 $1 =</td>
<td># $________ # $________ # $________</td>
</tr>
<tr>
<td>TOTAL $</td>
<td># $________ # $________ # $________</td>
</tr>
</tbody>
</table>

| CURRENCY    | |
|-------------||
| $1 x $1 =   | # $________ # $________ # $________ |
| $5 x $5 =   | # $________ # $________ # $________ |
| $10 x $10 = | # $________ # $________ # $________ |
| $20 x $20 = | # $________ # $________ # $________ |
| $50 x $50 = | # $________ # $________ # $________ |
| $100 x $100 = | # $________ TOTAL $________ |
| TOTAL $     | # $________ # $________ # $________ |

MEMBERSHIP DUES

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

FOR OFFICIAL USE ONLY

| Signature | Amount Received: $ ____________________________ |
| Signature | | |
| Signature | Signature | Date | |

Amount Received: $_____________________________
Instructions for Payment Authorizations

✓ Must be signed by two officers: secretary and president.

✓ Must be signed by the person making the request.

✓ Must be written for amounts approved in the minutes.

✓ Must have a receipt or invoice attached.

✓ Must include who to make the check out to.

✓ Must include the Check No.

********************************************************************************************

Sunshine Elementary PTA  Payment Request Form       Date: 4/25/2014
Name of PTA/PTSA unit

Payment Authorization/Request for Reimbursement (request for “Advance” on other side)

Name: Jane Nelson    PTA position: Carnival Chairman

Address: 1234 Any Ave.    Long Beach    90808    Telephone (562) 555-3210
Street    City    Zip

Expenditure was for: Balloons    Total Amount: $50.00

Write Check to: (Name of Person/Company) The Balloon Guy

Address: 5432 Oak Lane    Long Beach    CA    90803
Street    City    State    Zip

Officer/Chairman's Signature: Jane Nelson

Date approved in minutes: 4/25/2014    Secretary's Signature: Carol Reed

President's signature: Susan Jones

*********************************************************************************************

Treasurers
Use Only

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budgeted Amount</th>
<th>Check Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carnival</td>
<td>$200.00</td>
<td>1020</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

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LBCPTA Red Book 2017 - 2018
Payment Request Form

Name of PTA/PTSA unit

Payment Authorization/Request for Reimbursement (request for “Advance” on other side)

Name: ___________________________________________ PTA position: ___________________________________________________________

Address: __________________________________________ Telephone (_____) __________________________ Street City Zip

Expenditure was for: ___________________________________________________________ Total Amount: $ _______________________

Write Check to: (Name of Person/Company)________________________________________________________________________________________

Address: ______________________________________________________________________________________________________ Street City State Zip

Officer/Chairman’s Signature________________________________________________________________________________________________________

Date approved in minutes: __________________________ Secretary’s Signature: _____________________________________________________________________________

President’s signature: ________________________________________________________________________________________________________

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

Cut along dotted line

(Please print)

Payment Request Form

Date: ______________

Payment Authorization/Request for Reimbursement (request for “Advance” on other side)

Name: ___________________________________________ PTA position: ___________________________________________________________

Address: __________________________________________ Telephone (_____) __________________________ Street City Zip

Expenditure was for: ___________________________________________________________ Total Amount: $ _______________________

Write Check to: (Name of Person/Company)________________________________________________________________________________________

Address: ______________________________________________________________________________________________________ Street City State Zip

Officer/Chairman’s Signature____________________________________________________________________________________________________

Date approved in minutes: __________________________ Secretary’s Signature: _____________________________________________________________________________

President’s signature: ________________________________________________________________________________________________________

<table>
<thead>
<tr>
<th>TREASURER’S USE ONLY</th>
<th>Budget Category</th>
<th>Budgeted Amount</th>
<th>Check Number</th>
<th>Amount</th>
</tr>
</thead>
</table>

LBCPTA Red Book 2017 - 2018
Request for Advance (request for “Authorization or Reimbursement” on other side)  Date: ______________________

Name: ___________________________________________________ PTA position: _____________________________________________

Address: ___________________________________________________ Telephone (_____) ____________________________

Street  City  Zip

Funds being requested for: _______________________________________________ Total Advance Requested: $ _________________

I request the above advance for expenses of authorized PTA / PTSA 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_______________________________

Write Check to: ______________________________________________________________________________________________________

Officer/Chairman’s Signature_____________________________________________________________________

Date approved in minutes: __________________________ Secretary’s Signature: _______________________________________________

President’s signature: ____________________________________________________________________________________________

TREASURER’S USE ONLY

<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>

---

Request for Advance (request for “Authorization or Reimbursement” on other side)  Date: ______________________

Name: ___________________________________________________ PTA position: _____________________________________________

Address: ___________________________________________________ Telephone (_____) ____________________________

Street  City  Zip

Funds being requested for: _______________________________________________ Total Advance Requested: $ _________________

I request the above advance for expenses of authorized PTA / PTSA 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_______________________________

Write Check to: ______________________________________________________________________________________________________

Officer/Chairman’s Signature_____________________________________________________________________

Date approved in minutes: __________________________ Secretary’s Signature: _______________________________________________

President’s signature: ____________________________________________________________________________________________

TREASURER’S USE ONLY

<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>
THIRTY-THIRD DISTRICT PTA
INSTRUCTIONS FOR UNIT TREASURER’S ANNUAL REPORT TO COUNCIL
July 1, 2017 to June 30, 2018

This report is to be prepared in triplicate: one copy for the Thirty-Third District PTA treasurer, one copy for the council treasurer, and one copy for the unit procedure book. This report is most important, especially when filing Federal Income Tax Forms and are audited by the IRS. PLEASE NOTE: if you have more than one account, you may report the less active accounts on a separate page and include sub totals on the main report, or you may do a report for each separate account and combine all accounts on one main report. CAUTION: Do not duplicate transferred amounts from one account to another in the total.

RECEIPTS:
1. **Membership Dues** – indicate only the portion that the unit keeps. Fill in the unit portion of dues per member times the number of members (for example: $1.50 x 200 = $300).
2. **Program Service Revenue** – any revenue received from events sponsored for parents & students (activities not meant as fundraisers).
3. **Interest Income** – interest received on checking and savings accounts.
4. **Special Events and Activities** – all receipts (gross) from fundraisers; i.e., carnivals, paper drive, magazine subscription sales, book fairs, etc.
5. **Other Income** – any income not included in the above categories is included on this line.
6. **Receipts Not Belonging to the Unit** – the portion of the per capital membership that is passed on to the council for council, district, State and National dues, as well as receipts from the Founders Day free will offering are included here. Indicate the number of memberships times the dollar amount sent to the council, as well as the total.

DISBURSEMENTS
1. **Program Service Expense (Student Assistance & Parent Education)** – the amount expended for student welfare and programs, such as room parties, awards, scholarships, gifts to the school, leadership training expenses and parent education programs.
2. **Direct Expenses of Special Events** – all expenses incurred in fundraisers (see #4 above).
3. **Organizational Expenses** – President’s reimbursable expenses, convention expenses, officers’ and chairmen expenses, insurance, supplies, etc. This category also includes Honorary Service Award pins and past president’s pins.
4. **Honorary Service Award** – include only the money sent to State PTA for each award (do not include cost of pin). This money is used for scholarships and the amount is part of Program Service Expense on the tax forms.
5. **Founders Day** – Unit donation as budgeted. Also, part of Program Service Expense on the tax forms.
6. **Other Disbursements** – list anything that doesn’t come under another category.
7. **Disbursements Not Belonging to the Unit** – per capita membership sent to council for council, district, State and National share of dues, as well as Founders Day receipts (free will offering only). Indicate the number of memberships times the dollar amount sent to the council.

BALANCE ON HAND, ANNUAL REPORT June 30, 2018 – subtract TOTAL DISBURSEMENTS from TOTAL RECEIPTS AND BALANCE ON HAND. These figures must match the checkbook balance plus balances in any savings and/or investment accounts. Draw a green line in the checkbook and ledger to show what has been included in this year’s report and where the treasurer will begin next year's report.
THIRTY-THIRD DISTRICT PTA
UNIT TREASURER’S REPORT TO COUNCIL
July 1, 2017 to June 30, 2018

UNIT __________________________________ COUNCIL _______________________________
ANNUAL DUES ARE $__________ PER MEMBER IRS-EI NUMBER ___________________
BANK _______________________________ CHECKING ACCOUNT #_________________

RECEIPTS

BALANCE ON HAND, ANNUAL REPORT June 30, 2017  $______________
1. Membership Dues ($________) X (________) $____________
   unit portion times # of members
2. Program Service Revenue $____________
3. Interest Income $____________
4. Special Events and Activities (Gross Income) $____________
5. Other Income $____________
   TOTAL INSIDE COLUMN (sum of 1, 2, 3, 4 & 5) $______________ *
6. Receipts not belonging to unit:
   a. Council, district, state and national portion of dues
      ($5.05) X (_____________) $____________
      transitory portion of dues times number of members
   b. Founders Day gift (free will offering) $____________
   TOTAL INSIDE COLUMN (sum of 6a & 6b) $______________ *
   TOTAL RECEIPTS (SUM OF TOTALS MARKED WITH *) $______________ B
   TOTAL RECEIPTS AND BALANCE ON HAND (sum of A & B) $______________ C

DISBURSEMENTS

1. Program Service Expense (Student Assistance & Parent Ed) $____________
2. Direct Expenses of Special Events $____________
3. Organization Expenses $____________
4. Honorary Service Awards (_______) $____________
   (do not include cost of pins)# of awards
5. Founders Day Unit Donation as Budgeted $____________
6. Other Disbursements $____________
   TOTAL INSIDE COLUMN (sum of 1-6) $______________ #
7. Disbursements Not Belonging to Unit:
   a. Council, district, state & national portion of dues
      ($5.05) X (____________) $____________
      transitory portion of dues times number of members
   b. Founders Day Gift (free will offering) $____________
   TOTAL INSIDE COLUMN (sum 7a & 7b) $______________ #

TOTAL DISBURSEMENTS (sum of totals marked with #) $______________ D
BALANCE ON HAND, June 30, 2018 (subtract D from C) $_____________
(This figure should be the same as the total in your checkbook and savings at the time of this report.)

NAME OF PERSON MAKING THIS REPORT ___________________________ PHONE ____________

RETAIN ONE COPY FOR YOUR UNIT & SEND TWO COPIES TO YOUR COUNCIL
The five-minute audit for PTAs

A treasurer’s report includes meaningful information, but how does the PTA know it’s accurate? The unit needs to assign a non-check signer to review the bank statement each month. The most logical choices are the auditor or a member of the audit committee.

Armed with the treasurer’s financial report, minutes and the bank statement the following can be checked:

<table>
<thead>
<tr>
<th>Treasurer’s Report Nov. 1–Nov. 30:</th>
<th>Bank Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance – Nov. 1</strong></td>
<td><strong>Bank Stmt Beginning Balance</strong></td>
</tr>
<tr>
<td>$3,500</td>
<td>$3,550</td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td><strong>Deposits</strong></td>
</tr>
<tr>
<td>Giftwrap 11/01 $2,400</td>
<td>11/05 $2,400</td>
</tr>
<tr>
<td>Memberships 11/14 $300</td>
<td>11/15 $300</td>
</tr>
<tr>
<td><strong>$2,700</strong></td>
<td><strong>$2,700</strong></td>
</tr>
<tr>
<td><strong>Expense</strong></td>
<td><strong>Checks</strong></td>
</tr>
<tr>
<td>CK 100 ABC Co $1,299</td>
<td>99 $50 last treas. rpt</td>
</tr>
<tr>
<td>CK 102 Alpha PTA Council $160</td>
<td>100 $1,299</td>
</tr>
<tr>
<td>CK 103 Mary Smith $300</td>
<td>103 $300</td>
</tr>
<tr>
<td><strong>$2,709</strong></td>
<td><strong>$1,649</strong></td>
</tr>
<tr>
<td><strong>Ending Cash Balance</strong></td>
<td><strong>Ending Bank Balance</strong></td>
</tr>
<tr>
<td>$3,493</td>
<td>$4,601</td>
</tr>
<tr>
<td><strong>$4,441</strong></td>
<td>CK 102 -160</td>
</tr>
</tbody>
</table>

Call president and treasurer. Looks like Nov. treas.’ report –check #103 needs to be corrected. Could be bank error?

Note: If the bank statement does not include copies of checks, the unit has to obtain copies. Most banks have online access. PTAs can have online access to their bank accounts, but they must decline any access to online payment of bills.

**Step 1: Look at the checks. Verify**
- Two signatures on every check
- Payee, amount and date match the treasurer’s report
- Purpose of payment is included in the check’s note section

**Step 2: Look at the deposits. Verify**
- Date and amount match the treasurer’s report
- Deposits have been timely

**Step 3: Assure no online payments or withdrawals have been made using a debit/ATM card.**

**Step 4: Reconcile the bank statement to the treasurer’s report.**
- Make adjustments for checks that have not cleared and for deposits not shown.

**Step 5: Contact the treasurer to determine the source of the error(s).** Corrections, if required, are included in the next treasurer’s report. Report findings to unit president, treasurer and auditor (if reviewer isn’t the auditor).

Note: the five-minute audit will NOT reveal that the treasurer allocated $100 collected for Membership Dues to Gift-Wrap Income instead, but it will point out that a $1,000 deposit showing on the treasurer’s report didn’t actually make it to the bank or that a check cashed by the bank didn’t show up on the treasurer’s report. If this happens, ask more questions and investigate further!

PTA resources include Toolkit, Finance section: 5.3 Banking, 5.3.3 Bank Statements, 5.3.6a Check Writing; Forms section: Check Sample.

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Purpose of an Audit
http://toolkit.capta.org/finance/pta-audit/purpose-of-an-audit/

An audit determines the accuracy of the books, detects inconsistencies or errors, provides recommendations for corrective action, protects the financial officers, verifies that funds were sent through channels as appropriate, and assures the membership that the association’s resources were managed in a businesslike manner within the regulations established for their use. The person conducting the audit should always be impartial and not related by blood or marriage nor reside in the same household as the president or other financial officers or any chairmen handling funds. The auditor is often a member of the budget, programs, or fundraising committees, but is never authorized to sign the PTA’s checks. The auditor may be an elected officer, appointed individual or committee, or a professional hired by the PTA in accordance with the procedures listed in the bylaws. The president, treasurer, financial secretary, secretary, or committee chairmen handling funds may not audit the finances.

Preparation for an Audit
http://toolkit.capta.org/finance/pta-audit/preparation-for-an-audit/

Collect all financial books, records and reports from the treasurer, including:

- A copy of the last audit report;
- Current bylaws and standing rules;
- Originals of checkbook register, whether handwritten or computer generated, and canceled checks (including voided checks);
- Originals of bank statements, bank book for each bank or savings account;
- Deposits and supporting documents for the cash receipts;
- Authorizations for payment with attached receipts;
- Itemized statements and receipts of bills paid;
- Monthly Treasurer’s Reports;
- Original treasurer’s books/ledgers including back-up files (external storage device) if books are kept on a computer;
- Financial Report by category for the period of the audit with or without budget comparison;
- Copies of board, executive committee and association minutes, including an adopted budget, any amendments that were approved during the year, approval of expenditures, and ratification of payments;
- Committee reports from chairmen (e.g., fundraising, membership, etc.);
- Any other information requested by the auditor;
- Copy of PTA-required Workers’ Compensation Annual Payroll Report form;
- Copies of all required state and federal report forms if PTA hires employee(s);
- Copies of all required federal report forms if PTA hires independent contractor(s);
- Copies of the most recently filed IRS Form 990;
- Copies of the applicable State Form 199 and RRF-1.
### Audit Checklist

**Unit Name ______________________________**

**Date _________________**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bylaws &amp; Standing Rules</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Budget(s)</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Last Audit Report</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Ledger</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Checkbook register</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cancelled checks (including voids)</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Authorizations for Payment</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cash Verification Forms</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Bank statements, bank books and deposit slips</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Receipts/bills</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cash receipts</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Executive board minutes</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Association minutes</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Committee reports</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Monthly Treasurer Report</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Monthly Financial Secretary Reports</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Annual Financial Report</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Workers’ Compensation Annual Payroll Report form</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>IRS Forms 990/990EZ/990N</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>State Form 199</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>State Form RRF</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

If required: ☐ IRS Form 941 ☐ IRS Form 1099 ☐ State Form DE-6 ☐ State Form DE-542

**Financial records provided:** (Originals) ☐ ☐

### 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 ☐ ☐

### Bank Reconciliation

1. All bank statements reconciled since last audit by treasurer and reviewed monthly by non-check signer ☐ ☐

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) ☐ ☐

3. Deposits and Checks Written: (signed by two authorized check signers per the bylaws) ☐ ☐
   a) Recorded in checkbook register ☐ ☐
   b) Recorded in ledger in proper columns ☐ ☐
   c) Agree with treasurer reports ☐ ☐

4. Bank charges and interest recorded in checkbook register, ledger and treasurer reports ☐ ☐

### Membership

1. Amount recorded and deposited equals total number of memberships ☐ ☐
   
   # _________ (members) @ $ _________ (membership dues listed in bylaws)

2. Amount forwarded to council/district PTA equals total number of memberships ☐ ☐
   
   # _________ (members) @ $ _________ (amount listed in bylaws)

### Insurance – premium(s) forwarded to council/district PTA by due date ☐ ☐

### Minutes

1. All expenditures approved and recorded in executive board minutes ☐ ☐
   
   (List those expenditures not approved on recommendation report)

2. All expenditures approved/ratified in association minutes ☐ ☐
   
   (List those expenditures not approved on recommendation report)

3. Committee minutes record plans, proposed expenditures, and total of monies earned ☐ ☐

### Authorizations for Payment (signed by secretary and president) ☐ ☐

1. All authorizations written for approved amounts ☐ ☐
   
   (List missing authorizations on recommendation report)

2. All authorizations have receipt/bill attached ☐ ☐
   
   (List missing receipts/bills on recommendation report)

3. Authorizations match checks written ☐ ☐

### Income

1. Deposits properly supported ☐ ☐

2. Cash Verification Forms used with two people counting money ☐ ☐

3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports ☐ ☐

4. Designated income spent as specified ☐ ☐

### Financial Secretary Reports

1. Filed monthly ☐ ☐

2. Receipts/Deposits agree with ledger & register ☐ ☐

### Treasurer Reports

1. Filed monthly ☐ ☐

2. Agree with ledger and checkbook register ☐ ☐

3. Annual Financial Report ☐ ☐

### Committee Reports

1. Committee reports for all fundraisers submitted or report in minutes. ☐ ☐

### Reporting Forms and Tax Returns

1. Verify on Audit Report that all forms have been filed annually (if required) ☐ ☐

### Audit Reports

1. Audit done semiannually ☐ ☐

2. Prepare and present written report with recommendations to executive board ☐ ☐

3. Present audit report to association for adoption ☐ ☐

4. Forward report to the next level PTA (See Bylaws, Duties of Officers, Auditor) ☐ ☐

### Audit Recommendations

All “No” answers should be included in the report as recommendations to change financial procedures.

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.

**Mismanagement – Is mismanagement suspected?** (Contact district PTA president immediately for assistance.) ☐ ☐
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 $ ____________

DISBURSEMENTS since last audit $ ____________

TOTAL $ ____________

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) $ ____________

☐ 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 Audit completed __________________________

☐ substantially correct with the following recommendations Executive Board Adopted __________________________

☐ partially correct more adequate accounting procedures need to be followed so that a more thorough audit report can be given Association Adopted __________________________

☐ incorrect 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.

05/2016
All PTAs must pay the base Workers’ Compensation premium, which is part of the California State PTA Insurance Program, whether or not they hire employees.

Each unit, council, and district PTA must file a Workers’ Compensation Annual Payroll Report no later than January 31 of each year. This report will cover the period of January 5 through January 4 of the preceding year. If no one was hired, complete all the information requested and write, “No one paid,” sign and forward through channels.

Any individuals paid directly by PTA are considered employees of the PTA and must be listed by name of individual worker, type of work performed, dates worked, amount paid, and whether this person has his/her own Workers’ Compensation insurance on the Workers’ Compensation Annual Payroll Report. If the PTA does not pay the worker directly but donates the money to the school, do not list the worker.

If total payments (gross) for ALL employees are more than $1,000, a PTA will incur an additional premium.

For example: $2,500 total (gross) payments, less $1,000 = $1,500 x 5% = $75 premium for this PTA. $200 (Base Premium) + $75 (5% surcharge) = $275 (Total Premium).

PTAs can avoid paying this additional premium by not hiring or making payments to individuals. If the PTA membership votes to support a program that requires payments to individuals in any capacity, ask your school district to employ and pay that person, and gift the funds to the school district for the expense. This not only reduces the cost to support programs, it offers an additional layer of protection against potential liability and removes the PTA’s responsibility for filing government-required employee reporting forms and payroll withholding. If the school district pays the individual with monies gifted from a PTA, the PTA does NOT have to report this activity on the Workers’ Compensation Annual Payroll Report.

For more information on Workers’ Compensation Insurance, please review Bonding and Insurance, and the Insurance and Loss Prevention Guide.

**PTA-Provided Baby-Sitting Services**

These guidelines shall apply to all baby-sitters, whether paid or volunteer. Baby-sitting services are exempt from licensing by the State Department of Social Services, since such services are defined as being provided when a parent/guardian is on the premises; e.g., children being tended in the same building as the association meeting being attended by parents. Baby-sitting services must be provided by two unrelated persons 18 or over for parents engaged in PTA-sponsored volunteer activities or parents who are attending a PTA meeting.

All baby-sitters paid by the PTA must be listed on the Workers’ Compensation Annual Payroll Report form filed by each PTA and submitted through channels to the California State PTA office no later than January 31 of each year. Treasurers must ensure that records of such payments are kept current, both for the PTA’s records and to facilitate completing the required Workers’ Compensation Annual Payroll Report.

State law mandates that “every employer shall establish, implement and maintain an effective injury and illness prevention program.” Any PTA that pays wages directly to an individual must comply with this state law.

If baby-sitters are paid more than $100 in a calendar year, see IRS Publication 937 for further information. The PTA may charge a reasonable fee for baby-sitting services.

For more information on the noncommercial policy see Bylaws for Local PTA/PTSA Units, Article III, a. and b.

**Insurance Requirements**

**Guidelines for baby-sitters:**

There are at least two unrelated persons 18 or over in attendance at all times.

**Children are kept in a safe environment:**

If outdoors – in an enclosed playground.

If indoors – in a room with safe, age-appropriate toys.

Bathroom facilities should be nearby.

**Child:adult ratios are not exceeded:**

0 to 5 years of age, 10 children to 2 adults; 1 additional person, high school age or older, for 11-15 children, and so forth.

6 to 10 years of age, 14 children to 2 adults; 1 additional person, high school age or older, for 15-28 children, and so forth.

A baby-sitter shall not change any diapers. A parent should be called to perform this task.
**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** ___________ **Twain Elementary** ___________ **District PTA** ___________ **Thirty-third**

**Address** ___________ 5021 E. Centralia St. ___________ **Council** ___________ **Long Beach**

**City** ___________ **Long Beach, CA** ___________ **Zip** ___________ **90808**

**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’</th>
<th>DATES WORKED</th>
<th>PAYROLL AMOUNT PAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Mary Jones</td>
<td>Babysitter</td>
<td>No</td>
<td>2/14; 4/21</td>
<td>$50.00</td>
</tr>
<tr>
<td>2 Sally Smith</td>
<td>Babysitter</td>
<td>No</td>
<td>10/14; 11/5</td>
<td>$200.00</td>
</tr>
<tr>
<td>3 Joe Harris</td>
<td>Musician</td>
<td>No</td>
<td>10/12; 10/14</td>
<td>$500.00</td>
</tr>
<tr>
<td>4 Bill Johnson</td>
<td>Carpenter</td>
<td>No</td>
<td>1/3; 4/5</td>
<td>$1,500.00</td>
</tr>
<tr>
<td>5 John White</td>
<td>Storyteller</td>
<td>Yes</td>
<td>1/10</td>
<td></td>
</tr>
<tr>
<td>6 Sarah Melody</td>
<td>Holiday show help</td>
<td>No</td>
<td>12/1; 12/5</td>
<td>$250.00</td>
</tr>
</tbody>
</table>

**A** Total Payroll for ALL Employees $2,500.00

**B** Less $1,000 $1,000.00

**C** Gross Payroll $1,500.00

**D** Premium due for additional Workers’ Compensation insurance coverage. % of Gross Payroll (Line C) $75.00

*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** ___________ **December 21, 2014** ___________ **Signed** ___________ **Martha Jones**

**Telephone** ___________ **(562) 123-4567** ___________ **Position** ___________ **Treasurer**
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.

<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>
<td></td>
<td>YES</td>
<td>JAN 5, ____ TO JAN 4, ____</td>
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<td>2</td>
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<td>NO</td>
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<tr>
<td>12</td>
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</tr>
</tbody>
</table>

A Total Payroll for ALL Employees $0.00
B Less $1,000 - $1,000.00
C Gross Payroll $0.00
D Premium due for additional Workers’ Compensation insurance coverage. ____% of Gross Payroll (Line C) $0.00

*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 ____________________________
Page left blank for printing purposes
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)
- Corporation reports filed with the Secretary of State
- Legal correspondence
- Insurance records:
  - Accident reports
  - Claims
  - Employee Acknowledgment Forms
  - Insurance Incident Reports
  - Policies
- Ledgers (bound)
- Minutes of executive board and association (bound)
- PTA Charter
- Tax documents:
  - Exempt status
  - Group exemption
  - Letters assigning federal and state identification number (Federal Identification Number and State Taxes and Government Forms)
  - State and federal tax forms, as filed
- Correspondence with state or federal agencies
- Trademark registrations

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
- 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

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

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 Tax Returns

California State PTA is committed to providing information to help make your PTA aware of the latest state and federal requirements. Federal and state laws require nonprofit groups, including PTAs, to file tax returns. Below is a list of the requirements as they relate to PTAs for the Federal IRS Form 990 and for the State of California Franchise Tax Board Form 199. Please continue to check the California State PTA's website www.capta.org for the latest information.

Note: For PTAs that require specific filing assistance, it is recommended that an accountant or tax professional specializing in nonprofit 501(c) 3 organizations be consulted regarding all tax filings.

**Federal IRS Form 990**

Internal Revenue Service (IRS) Form 990 tax returns or an extension request Form 8868 must be filed by the return due date. Returns are due four months and 15 days after the fiscal year-end.

Which form to file:

- **990N**  
  Gross receipts normally equal to or less than $50,000
- **990EZ**  
  Gross receipts equal to or more than $50,000 and less than $200,000 and total assets less than $500,000
- **990**  
  Gross receipts equal to or more than $200,000 or more, and total assets equal to or more than $500,000

A *Schedule B* must be completed if the PTA receives a donation of $5,000 or more from a single donor.

**California State Franchise Tax Board Form 199**

Starting with the 2010 tax year, the California State Franchise Tax Board (FTB) is requiring all tax-exempt organizations to file the electronic Form 199N or Form 199. In the past, PTA units and councils were not required to file Form 199 of they were unincorporated. Based on this new reporting requirement, all units, councils and districts must now file the Form 199. Returns are due four months and 15 days after the fiscal year-end.

Which form to file:

- **199N**  
  Gross receipts normally equal to or less than $50,000
- **199**  
  Gross receipts normally greater than $50,000

**Form RRF – 1**

Please see info on next page.

You should file your taxes in July/August once you have completed the Annual Treasurers Report in July. Please contact LBCPTA if you need help finding an accountant.
The purpose of the Form RRF-1 is to assist the Attorney General’s Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. The Form RRF-1 is a short form calling for the most current information available to the charity and is designed to close the reporting delays on significant issues of charity fiscal accountability.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General’s Office is also required to annually file Form RRF-1 regardless of whether the corporation files Form 990s annually or is on extended reporting. Nonprofit corporations and organizations not required by law to register with the Attorney General are not required to file the RRF-1. These include:

(1) a government agency,

(2) a religious corporation sole,

(3) a cemetery corporation regulated under Chapter 19 of Division 3 of the Business and Professions Code,

(4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,

(5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,

(6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,

(7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 1606016063.

WHAT TO FILE

ALL REGISTERED charities, regardless of receipts or assets, except for those listed above as being exempt, must file the Annual Registration Renewal Fee Report (RRF-1) with the Attorney General’s Registry of Charitable Trusts four months and fifteen days after the close of the organization’s calendar or fiscal year.

Charities with total gross revenue or assets of $25,000 or more must file a copy of the IRS Form 990, 990-EZ, or 990PF and attachments with the Attorney General’s Registry of Charitable Trusts.

EXTENSIONS FOR FILING

Extensions of time for filing the RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, or 990EZ. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, or 990-EZ) with the Registry of Charitable Trusts at the same time, along with copies of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

Charities and trustees registered with the Attorney General’s Registry of Charitable Trusts must file the appropriate registration renewal fee with the Annual Registration Renewal Fee Report (RRF-1) based on the registrant’s gross annual revenue for the preceding fiscal year, as follows:

<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>

NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID.
STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. The State Charity Registration Number consists of no more than six digits. If you do not know the organization’s State Charity Registration Number, check the “CT Number Search” on the Charitable Trusts’ web site at http://ag.ca.gov/charities/. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporate number is assigned by the Office of the Secretary of State and is stamped on the organization’s articles of incorporation.

The organization number is assigned by the Franchise Tax Board for non-corporate entities. Both are seven-digit numbers.

The Federal Employer Identification Number is assigned by the Internal Revenue Service. It is a nine-digit number.

The following will assist you in responding to the questions on the RRF-1 report:

PART B, QUESTION #1
If “yes,” provide the following information on the attachment:

1) Full name of the director, trustee, or officer involved and position with the organization.

2) Nature of the transaction, e.g., loan to director, contract with officer’s business, etc.

3) Attach a copy of the board of directors’ meeting minutes authorizing the transaction.

4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

PART B, QUESTION #2
If “yes,” provide the following information on the attachment:

1) Nature, date, amount of the loss.

2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.

3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3
If “yes,” provide a signed statement listing the non-program expenditures and the reasons why they exceeded 50% of gross revenues. If you believe that non-program expenditures were reasonable, furnish a signed statement explaining the reasons why. If not, describe the steps the organization will take to lower non-program expenditures.

Non-program expenditures are any expenditures that do not meet the definition of “program services” set forth in the Internal Revenue Service Instructions for Form 990 and Form 990-EZ. The IRS Instructions are set forth on the Attorney General’s web site (http://ag.ca.gov/charities/). See the IRS Instructions for a discussion of the expenses that are attributable to program services.

PART B, QUESTION #4
If “yes,” provide the following information on the attachment:

1) Description of the fine, penalty, or judgment and the circumstances that resulted in the payment. Also indicate the name and title of the person(s) responsible and why the payment was made with the organization’s funds.

2) Name of the organization or government agency that issued the fine, penalty or judgment; date of payment; and the amount of the fine, penalty, or judgment.

3) Copies of all communications with any governmental agency regarding the fine, penalty, or judgment.

4) Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

PART B, QUESTION #5
If “yes,” provide an attachment listing the name, address, telephone number, and e-mail address of the commercial fundraiser, fundraising counsel, or commercial coverture.

PART B, QUESTION #6
If “yes,” provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.

PART B, QUESTION #7
If “yes,” provide an attachment indicating the number of raffles and the date(s) they occurred.

PART B, QUESTION #8
If “yes,” provide an attachment indicating whether the vehicle donation program is operated by the charity or whether the charity contracts with a commercial fundraiser.
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021
WEB SITE ADDRESS:
http://ag.ca.gov/charities/

ANNUAL
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

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

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 ____________________________

Name of Organization ______________________________________

Address (Number and Street) ____________________________________

City or Town, State and ZIP Code ________________________________

Check if:
___Change of address
___Amended report

Corporate or Organization No. _____________________________

Federal Employer I.D. No. _________________________________

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)

Make Check Payable to Attorney General’s Registry of Charitable Trusts

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

For your most recent full accounting period (beginning ______/_____/______ ending ______/_____/______ ) list:

Gross annual revenue $_________________________ Total assets $_____________________

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 RRF-1 instructions for information required.

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? YES NO

2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization’s charitable property or funds?

3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?

4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.

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.

6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.

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.

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.

9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?

Organization’s area code and telephone number (_____ ) ___________________________ – ___________________________

Organization’s e-mail address ____________________________________________________________________________

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

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

LBCPTA Red Book 2017 - 2018
5.1.5 Fiduciary Agreements and Gifts to Schools

PTA programs promoting parent education, home and school cooperation, children’s well-being, community betterment, and funding for education must have first call on PTA funds. However, when a PTA is asked to purchase or provide materials for the local school, it is necessary to follow certain guidelines so that the gift will be acceptable to both the PTA membership and the school district.

When making gifts, a Fiduciary Agreement should be completed by the PTA and signed by all involved so that all parties acknowledge and agree to gift restrictions (Forms, Chapter 9). If a Fiduciary Agreement is not completed, gifts to the school that are accepted by the school district become the property of that district and can be moved or used at any school within the school district.

Certain gifts, such as funding for field trips, enrichment programs, teacher aides, special instructors, books, classroom supplies, or major equipment purchases, require prior approval from the PTA membership, school principal, and school district. Many school districts have policies and regulations on accepting gifts. Be sure to check with the school district before purchasing any materials or gifting funds to the school.

PTA members must approve all expenditures of funds, including the amount of monies to be used for gifts to the school, prior to the expenditure of those funds. This approval must come in the form of a motion and vote at a meeting of the membership and must be recorded in the association minutes of the meeting. Since PTA membership is new each year, funds cannot be committed from one year to the next unless funds were raised for a specific purpose and are therefore restricted. One example might be funds raised over three years for a major purchase. If restricted funds are not used for their designated purpose the funds must be returned to the donors or the donors must agree to the new purpose.

A gift to the school should benefit the largest number of students possible. Gifts should be in the form of a donation, presented and accepted by the school board at a school board meeting and recorded in the school board minutes. This ensures the school district will assume responsibility for the liability, maintenance and upkeep of any equipment purchased. Check with the school district to determine whether it is better to donate money for any equipment and have the district purchase the item(s) instead of the PTA purchasing the item(s) and then gifting them to the school.

At the first association meeting following the acceptance of the gift by the school board, a description of what was given to the school district must be noted again, and the date the school board accepted the gift must be recorded in the PTA association minutes.

The school district is subject to fiduciary responsibility. If the school district accepts money or equipment that is given subject to a restriction, then the restriction must be honored or the law will impose personal liability on the officers or trustees of the school district in their individual capacities. It is possible that the law would merely require the refund of the gift not used for the restricted purpose. The law does not do that automatically – there must be a complaint filed with the school district by the donor.

If the school district or any recipient is not willing to honor the restrictions on use which accompany a charitable contribution, then the recipient must decline to accept the gift. There is no duty of any recipient of an offered charitable gift to actually accept the gift if there is a restriction attached.

Gifts to Schools

- **Field Trips** - Should benefit the majority of students within the school. **PTA should not pay directly for the bus, nor sign any papers relating to the proposed trip.** REMEMBER: PTA Insurance does not cover children except as volunteer workers.
- **Trees and Plants** – Should be cleared by the principal through the school district.
- **Computers** - Should benefit the majority of students within the school. All purchases should be made in consultation with the school district. PTAs should determine how the equipment will be used to enhance the instructional program and make sure:
  1. That there is a comprehensive school district plan specifying how the equipment will be used with school curriculum.
  2. That the equipment to be purchased is part of the school district’s overall plan.
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
Working with Foundations and Booster Clubs

The goal of most on-campus organizations is to provide support and sometimes resources for the students and their families. We are all volunteers trying to make our school a better place for our children. It is because of this common goal that we must strive for trust, communication and coordination with other school affiliated groups. Also, it is imperative to know that we only have the power and duty to run our own organization. We have no jurisdiction over any other organization.

The first step in working with other groups is to schedule a meeting with the principal. All leaders should present their ideas and goals for the school year and seek the principal’s approval on special calendar events (the issue of fundraising is of the utmost importance and should also be discussed). This meeting should serve to set an example of cooperation and to create a harmonious tone.

Fundraising events and activities should be scheduled in such a way as to not conflict with each other.

Another important step would be to develop a non-voting advisory position on the PTA board. This step requires an amendment to the bylaws. A courtesy seat can be granted to a liaison who is not a PTA member. Having a liaison from another group would promote the spirit of cooperation, enable the sharing of information and helping to avoid the duplication of services and activities. Those PTAs who publish a newsletter can allow another organization to have space as long as their information is aligned with the PTA standards and approved by the PTA president.

When it comes to financial matters, the rule to know is that all monies must be kept separate – there should be no co-mingling of funds. Please consult the Toolkit, it is an excellent resource for these and other financial issues. Also when it comes to financial matters, be advised that the IRS has many regulations pertaining to non-profit organizations and that there are significant tax implications when dealing in conjunction with other non-profit organizations.

Make sure you are well informed before engaging in any financial arrangements.
FAQs about Contracts

*Who, What, and Why*

**What is a contract?**
A contract is a written legally enforceable agreement between two or more persons or organizations.

**Who approves a contract?**
Any contract with another organization must be read carefully and must be signed by two elected officers, one of whom must be the president, after a vote of approval by the membership.

**Who is responsible for the contract?**
When entering into a contract, the president is responsible for the agreement and should clearly identify that it is the PTA entering into the contract. The signature on a written contract should read FOR EXAMPLE: “SUNSHINE PTA, BY: JOHN DOE, PRESIDENT.”

**What about a verbal contract?**
There are no verbal contracts in PTA. Contracts must be in writing. Understand the terms and conditions of the contract. Have the contract reviewed by legal counsel if needed. Ensure that the length of the contract is limited. Do not sign a contract that makes the PTA responsible for injury or damages.

**Why is evidence of insurance important?**
It is critical that outside vendors/concessionaires/service providers have their own insurance to reduce the possibility the PTA unit will be held liable for the activity. PTAs are required to obtain a Hold Harmless Agreement and Evidence of Insurance from each vendor/concessionaire/service provider that is used. The vendor/concessionaire/service provider, instead of providing a copy of their insurance to each unit, may file an annual Evidence of Insurance with the California State PTA insurance broker.

A list of vendors/concessionaire/service providers that have filed Evidence of Insurance with the PTA is included in the Insurance Loss Prevention Guide. These vendors/concessionaire/service providers do not need to sign the Hold Harmless Agreement or provide a copy of their insurance AS LONG AS the policy had not expired – refer to policy expiration date following their name.

**The bottom line is...**
**NEVER sign a Hold Harmless Agreement on behalf of the PTA unit** until the California State PTA insurance broker has been contacted. If the school district requires the PTA to sign a Hold Harmless Agreement for the use of school premises, the PTA should first contact the California State PTA insurance broker. If you are then directed by the insurance broker to sign an Addendum to the facilities use permit, you will find that form in the forms section of the Toolkit.

**CAPTA Insurance Broker:**
Knight Insurance Services ........................................................................ (800) 733-3036
DIRECTORS AND OFFICERS LIABILITY INSURANCE

California State PTA provides $1,000,000 Directors and Officers Liability Insurance. This policy covers all unit, council and district PTA officers in the state.

You as a director, officer, member or volunteer of an organization, can be sued because of failure or alleged failure to act within established guidelines. Directors and Officers have a fiduciary duty to their organization and are sued by those who feel members have not lived up to the responsibilities or duties assumed as members of the organization.

Generally these duties are:

**Duty of Loyalty:** Requires you to act in good faith. You must not allow your personal interest to prevail over the interests of the organization. Don’t us the PTA as a personal forum.

**Duty of Care:** Requires you to be diligent and prudent in managing the organization’s affairs. You must be informed and regularly review all financial statements, have regular attendance at board meetings and avoid conflicts of interest.

**Duty of Obedience:** Forbids acts outside the scope of corporate powers. The governing board of the organization must comply with state and federal law, and conform to the organization’s charter, articles of incorporation and bylaws. Refer to your bylaws.

Examples of actual claims that have been filed against nonprofit organizations:

- Wrongful Termination
- Breach of Employment Contract
- Fund Misappropriation
- Discrimination
- Antitrust
- Civil Rights Violation
- Sexual Harassment
- Promotions and Compensation
- Invasion of Privacy
- Interference with Employment Contract
- Inefficient Administration
- Waste of Assets
- Failure to Deliver Services
- Fund-Raising Activities
- Lobbying Activities
- Entering into Contracts where Conflict of Interest May Exist
- Libel and Slander

If you have a potential claim or receive a summons, do NOT hire an attorney. Report the loss immediately to our Broker. If you hire your own defense you will not be reimbursed.
BONDING INSURANCE

The basic bond for all unit, council and district PTAs provides $15,000 Employee/Volunteer Theft, $15,000 Forgery and $15,000 Theft, Disappearance and Destruction of money or scrip. There is a $500 deductible. CA State PTA is able to negotiate a very low premium for the bond coverage because of the financial guidelines contained in the PTA Toolkit. It is important to be familiar with and follow the guidelines.

“Theft” means an unlawful taking of property covered by the Policy to the deprivation of the PTA. The term “unlawful” requires criminal intent, and the PTA must have been deprived of the benefit of the claimed property.

The bond provides very limited coverage for credit cards; therefore we discourage the use of cards by unit, council and district PTAs. If you accept cards for payment at your events and one of your volunteers steals the number and misuses it our bond will not cover this type of loss. Units are not allowed to have credit card in the name of the unit or ATM card attached to any PTA bank account.

The insurance carrier has higher limits available for those PTA who have a need. If you wish a higher limit please contact the PTA broker, KNIGHT Insurance Services, Inc. The higher limit must be purchased by the renewal date in January and is available to units, councils and districts. (Please check the most current Loss and Prevention guide to get the exact date in January)

It is very critical that PTA Financial Guidelines be followed. Two signatures are required on all checks. When a fundraiser is held and large amounts of cash are collected, two unrelated people should count the funds and deposit the money in the bank. Cash should not be left unattended in any car. When a large fundraiser is held it is a good practice to do a review on the fundraiser immediately upon completion of the event. A review will immediately reveal if funds are missing. If funds are not deposited right away a copy of the cash verification form must be kept separated from the cash. If stolen with the cash you will have lost your evidence.

It is very critical that you have a good paper trail on your transactions. If you have a loss, you need to prove the loss to the company with sufficient paperwork. If you cannot, the bonding company will not pay the loss.

You must report a loss within 60 days of discovering a potential claim. Contact your PTA District President as soon as you suspect mismanagement.

The bonding company can refuse to insure a unit if they are not following PTA financial procedures. There is no coverage afforded to anyone under the bond if you are aware they have previously stolen. See Page 19 in the Insurance and Loss Prevention Guide for the Bond Claim Form.

No Property Insurance

The California State PTA does not provide insurance for any personal or real property the association might own. If the PTA owns computers, merchandise being held for sales (e.g., gift wrap, food items), staging, costumes, decorations or any other items of value, the association should contact a local insurance broker for coverage. If goods held for sale are stolen, burn in a fire or are in anyway damaged there is no coverage. The PTA unit may also contact the California State PTA Insurance broker for coverage.
Conflict of Interest Policy


Anyone in a position to make decisions about spending the PTA’s resources (i.e., transactions such as purchases and contracts) – who also stands to benefit from that decision – has a duty to disclose that conflict as soon as it arises or when it becomes apparent; he or she should not participate in any final decisions.

A copy of this policy shall be given to all members of the board, officers, and staff members upon commencement of such person’s relationship with the PTA or at the official adoption of this policy. Each board member, officer, and staff member shall sign and date the policy at the beginning of his or her term of service or employment and each year thereafter. Failure to sign does not nullify the policy.

Each member of the board, officer, and staff member shall annually sign a statement which affirms such person (see Conflict/Whistleblower Form on next page):

a. Has received a copy of this conflict of interest policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands that the PTA is a constituent organization of the California State PTA as a nonprofit corporation and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax exempt purposes.

Whistleblower Policy

http://toolkit.capta.org/running-your-pta/planning-organizing/whistleblower-policy/

This Whistleblower Policy of the California State PTA: (1) encourages directors, officers, staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the association; (2) specifies that the association will protect the person from retaliation; and (3) identifies where such information can be reported.

1. **Encouragement of reporting.** The association encourages complaints, reports or inquiries about illegal practices or serious violations of the association’s policies, including illegal or improper conduct by the association itself, its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the association has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the association’s president or the council/district president. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

2. **Protection from Retaliation.** The association prohibits retaliation by or on behalf of the association against employees or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The association reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

**Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the basis of the complaints, reports or inquiries. They should be directed to the association president and the council/district PTA president; if the president is implicated in the complaint, report or inquiry, it should be directed to the only to the council/district PTA president. The association or council/district will conduct a prompt, discreet, and objective review or investigation. Officers, volunteers, and staff must recognize that the association may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.
CONFLICT/WHISTLEBLOWER FORM
ANNUAL QUESTIONNAIRE

UNIT NAME _________________________________________________________

NAME: _________________________________________________________ Telephone: (______) _____________________

PTA POSITION: __________________________________________________________________________________________

Occupation: ____________________________________________________________________________________________

Name of Employer: __________________________________________

Employer’s Address: _____________________________________________________________________________________

______________________________________________________________________________________________________

City State Zip

1. I have read the California State PTA Conflict of Interest Policy (http://toolkit.capta.org/running-your-pta/planning-organizing/conflict-of-interest-policy)/: ___ Initial

2. I have read the California State PTA Whistleblower Policy (http://toolkit.capta.org/running-your-pta/planning-organizing/whistleblower-policy)/: ___ Initial

3. I understand that as a board member, I have a responsibility to review the tax return: ___ Initial

4. Are you currently being compensated by the PTA for services rendered to the organization (whether as a part-time or full-time employee, independent contractor, consultant or otherwise) within the previous 12 months? ___Yes ___No

5. Do you anticipate the receipt of compensation from the PTA for the rendering of services as described in question 1 above during the upcoming 12 months? ___Yes ___No

6. If any person bearing any of the following relationships to you is currently being compensated by the PTA for services rendered to it as described in question 4 above within the previous 12 months, please list his or her name in the following space and indicate the person’s relationship to you by using the relationships designated below (if no such person is being compensated, please print the word “none” in the first space): ___Yes ___No


Name ___________________________________ Relationship _______________________________________

7. If any person bearing any relationship to you as described in question 6 above anticipates the receipt from the PTA for the rendering of services to it as described in question 4 above within the next 12 months, please list his or her name in the following space and indicate this person’s relationship to you (if no such person anticipates receipt of such compensation, please print the word “none” in the first space).

Name ___________________________________ Relationship _______________________________________

8. Are you a director, an officer, an employee or an owner in any business or entity which has done business within the previous 12 months with the California State PTA, or currently is, or is contemplating doing business with the business? ___Yes ___No

If yes, please explain type of business, type(s) of transaction(s), relationship:

______________________________________________________________________________________________________

______________________________________________________________________________________________________

______________________________________________________________________________________________________

Date: ________________________________, 20___ Signature __________________________________________________

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