A PTA Leader, by virtue of assumed role or assigned responsibility, inspires and influences people to accomplish organizational goals. PTA Leaders motivate people both inside and outside the Association to pursue actions, focus thinking, and shape decisions for the greater good of the Association. These occur through leadership—the process of influencing people by providing purpose, direction, and motivation to accomplish the mission and improve the Association.
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Welcome to the PTA,

Here it is – your PTA Survival Kit!

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

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

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

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

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

Take advantage of all the training and resources we have to offer here at the Council to make your year go smoothly! We’re located in the Harold J. Ballard Parent Center in Old Town – come and visit us often. Office hours are posted on our website. (www.sdcouncilpta.org)

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

Holly Wright
Holly Wright, President 2021-23
San Diego Unified Council of PTAs
Section 1:
What All PTA Executive Board Officers Need to Know

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

Think of it as mini, in the sense that the overall income will usually be under $50,000 indeed most PTAs run under $25,000. Almost all rules below apply to any Non-Profit; they are not unique to the PTA.

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

Rosters – We, at the Council, the District, the State and the National PTA, need to know who you are. It is an IRS requirement. None of the information is ever released to an outside agency. Your data is safe. Rosters are due May 1 each year. If your unit has not filled all the positions, send in what you have. If your unit has not had elections, then let us know so we can help. The PTA uses this information to update the State of California business records for your small business.

Elections – for officers are yearly and take place in March or early April. Check your Bylaws for the election meeting month. Everyone must stand for election each year. One person may serve in an office for two (2) years in a row. You cannot serve for three (3) consecutive years. This practice ensures that leadership development is part of your PTA mission.

Membership – to keep Good Standing and Non-Profit status, a PTA needs to have a list of its members. Keep the membership rolls for three years. Send a copy of your membership list to Council for safe keeping. Send the Council PTA the Annual Historian Report at the end of the year (think volunteer hours). There is no upper limit to membership and membership is open to all parents, students, teacher, relatives, and community members.

Minutes – as a Non-Profit and a membership driven group, accurate minutes need to be kept on what activities a PTA has approved. Membership enrollment numbers are entered in the minutes of the Executive Board each month. Keep the minutes in a bound book and keep your PTA minutes forever. We suggest using the Blue PTA Secretary book, available at our office or on-line from the PTA store.

Financial Data – in order to keep your business on track, we, at the Council, keep a record of your financial data. Here is a list of what we need – Proposed Budget at the beginning of the year, Mid-Year Audit report, Year-End Audit report, Year End Financial Report. These items should also be entered in your Secretary Book as part of an Executive or Association Meeting minutes. Keep your financial data for 7 years.

Workers Compensation Reports are due at the end of the calendar year even if no one was hired or paid for service. This is part of keeping our insurance premiums as a very reasonable rate.
Taxes – All Non-Profits must file taxes no matter how small their income. If any Non-Profit goes 3 years without filing taxes, it will be shut down – not by the PTA but by the IRS. Provide the Council of a copy of your return. We will send out reminders to file your returns for State and Federal. Copies of tax returns should also be entered in the Secretary Book as part of an Executive or Association Meeting minutes. File your taxes as soon as you can after your Year-End Audit.

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

Audits – Audits will provide you with the accurate information to file your tax return. Audits make sure that the minutes and the accounting books match. All Audits Reports should also be entered in the Secretary Book as part of an Executive or Association Meeting minutes. A PTA should be performing a mid-year audit and a year-end audit. The audit is performed by the elected Auditor or can be performed by an appointed Association Member of the PTA, or by Committee. If you do not have an Auditor, the Council will help you perform your audit or we can do the audit for you.

Membership Dues – all Membership dues not belonging to the unit are sent to the Council monthly. For each member, forward $5.75 to our Council. The membership year for the State starts July 1 and runs through June 30. If it does not coincide with your PTA financial year, don’t worry, it doesn’t have to. Your PTA does not need to approve the writing of the checks to our Council to send in your dues. This money does not belong to your PTA, so it does not need authorization. Use the Cash Verification Form for processing membership and the Unit Remittance Form to send on the dues. Make membership easy via jointotem.com online membership. All the work is done by State PTA, no remittance necessary for all JoinTotem members.

Insurance – California State PTA negotiates insurance to cover PTA approved activities. It is a bargain. The insurance payment is sent to the Council and we forward it on. Because the PTA is large this insurance comes to each unit at a very reasonable rate and is one of the perks of being a PTA. For any activities not covered by our basic insurance, your unit can add coverage by simply picking up the phone and talking to Knight Insurance.

Council Assessment – This yearly assessment of $50.00 was voted on by the Unit Presidents of the San Diego Unified Council of PTAs. What do you get? Council PTA support for your unit with training, and individual help when you need it.

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

If your PTA needs help, just call us at (619) 297-7821 or email us at info@sdcouncilpta.org and we will get back to you as soon as possible.

The San Diego Unified Council of PTAs represents you and your members.
Duties of all Officers and Chairmen

The responsibilities of Officers and Chairmen is to ensure a successful term of office. Certain responsibilities begin as soon as officers are elected. Responsibilities of Chairmen begin when appointed by the President. The Standing Rules in the Bylaws define the Standing Committees – committees which operate all year long. Chairmen of Standing Committees count toward quorum at Executive Board meetings.

All board members and chairmen are expected to:

- Accept office or position only when willing to fulfill the responsibilities of the office
- Uphold the policies and procedures of the State and National PTA
- **Study and follow unit Bylaws and standing rules**
- **Attend and participate in meetings**
- **Study the budget and financial reports**
- **Read the minutes for accuracy**
- **Be ready to report at meetings or prepare a written report**
- Abide by the will of the majority
- Respect the privacy of the business of the Executive Board
- Protect members’ privacy by allowing no distribution of membership lists to outside interests
- Meet due dates and fulfill assignments promptly
- **Give accurate and detailed account of all monies entrusted to them**
- Delegate instead of doing everything
- Develop and strengthen leadership
- Attend conferences, workshops and conventions
- Maintain a procedure book to pass on to one’s successor
- Resign if unable to perform the required duties of the office.

The California State PTA does not recognize co-officers. “Co-officer” implies two people of equal rank sharing one position. In PTA, only one name may be listed for each office, and only one individual may vote. Bylaws may be amended to include additional officers to share the workload.

**Executive Board Duties**

- Attend all meetings
- Understand the PTA organization
- Protect assets of the Association
- Transact business as directed by the Association and business between Association meetings
- Pay bills
- Create committees
- Fill vacancies in the Executive Board by election during an Executive Board Meeting
- Present reports to the Association
- Understand and question financial reports at Executive Board and Association meetings.
Executive Board Checklist

A Checklist is always helpful in completing the tasks for the year. Check each off as you complete them. The business of the board is everyone’s business.

Track your progress!

President or Unit Representative Attends Council PTA Association Meetings at our Old Town Location:

☐ September 27, 2021 Council PTA adopts budget
☐ November 15, 2021 Worker’s Comp Report recap
☐ January 24, 2022 Council PTA elects Nominating Committee
☐ March 21, 2022 Council PTA Officer Election for the next term
☐ May 23, 2022 Council PTA Founders Day Celebration Meeting

These items are due to Council on or before these due dates:
All reports can be uploaded by the president or Treasurer to PTAEZ. Either send a copy or upload to PTAEZ and notify Council PTA when complete.

☐ Sept 15 Annual Financial Report for 2020-21 (copy)
☐ Sept 15 Year-End Audit for 2020-21 (copy)
☐ Sept 30 Unit Adopted Budget for 2021-22 (copy)
☐ Oct 8 Remit Membership Dues to qualify for State Award
☐ Nov 1 Remit Membership Dues to stay in Good Standing
☐ Nov 1 Workers’ Compensation Annual Payroll Report due for all units
☐ Nov 1 Remit Insurance Premium
☐ Nov 1 Remit Council Assessment of $50
☐ Nov 15 Deadline to file taxes for fiscal year July 1 – June 30. (copy)
Send to Council copies of Federal 990, State 199 and RRF-1

☐ Dec 15 Deadline to file taxes for fiscal year August 1 – July 31. (copy)
Send to Council copies of Federal 990, State 199 and RRF-1

☐ Mar 15 Mid-Year Audit 2021-22 (copy)
☐ May 1 Roster of Unit Officers for the 2022-23 Fiscal year
☐ May 1 Unit Annual Report of Volunteer Hours
☐ Jun 19 Last day to remit Membership Dues for 2021-22
☐ Treasurer sends membership monthly.

The due dates for Unit PTA business:

September: Due to Council - Annual Financial Report, Year-End Audit, Adopted Budget
November: Due to Council - Insurance, Assessment, Membership Dues; File taxes.
March: Due to Council - Mid-Year Audit
May: Due to Council - Roster of Officers for the following year, Historian Annual Report
Know your Bylaws

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

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

The Bylaws are broken up into sections, called Articles. Specific Articles will give you the needed information. Fill in the following Bylaws-Quick Check form for a quick reference to your Bylaws.

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

**Audits:** Audits are required twice a year and are presented at the next convenient Association Meeting.

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

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

**Executive Board Officers:** The elected officers of the Executive Board are defined in the Bylaws.

**Fiscal Year:** The fiscal year for the California State PTA is July 1 thru June 30, but units will have fiscal years which coincide with the school year although many of them run the same time as the State PTA.

**Membership Dues:** Membership dues are specified. $5.75 goes to Council, District, State and National as collected on a monthly basis. The rest stays with the PTA.

**Nominating Committee:** The size of the nominating committee is determined by the Bylaws and in the same section, the report date is called out. The Nominating Committee needs to be elected at an Association meeting that falls at least two months before the election date.

**PTA Name:** The Legal PTA unit name is the first item of the Articles and is on the cover of your Bylaws.

**Quorum:** Quorums for all meetings are defined in the Bylaws. This is the minimum number of members needed to conduct business (as in vote).

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

**Standing Committees:** Along with officers some committees operate year round and are counted in the Executive Board quorum. These committees are listed in the Standing Rules. (last pages)

**Vice-Presidents:** The number and official position of the vice presidents is listed in Article VI.

**Unbudgeted spending between Association Meetings:** The Executive Board has the authority to spend money not budgeted between meetings up to an amount specified in the Bylaws. This action may be ratified at the next Association meeting (or the Association may vote against it, so be careful).
Types of PTA Meetings

There are three types of PTA meetings. Each meeting has assigned functions and authority. Association and Executive Board meetings produce minutes which are entered into the Secretary Book, committee minutes are not entered into the Secretary Book but the final committee report is entered.

**Association Meetings – our meetings are these days _________________**
The Association consists of all the members of your PTA. Associations usually meet three to four times a year. The Association is the voting body for all action taken, including adopting Bylaws, adopting the programs and the budget for the year, electing the Nominating Committee, officers and state convention delegates and approving all contracts and expenditures.

**Executive Board Meetings – our meetings are on _________________**
The Executive Board consists of the elected and appointed officers, the principal, the teacher representative and the committee chairmen. The Executive Board meets monthly to transact the necessary business between Association meeting. The Executive Board is responsible for accepting and studying recommendations to be presented to the Association for approval. The Bylaws and California State PTA Toolkit detail the Executive Board’s responsibilities.

*Guests may be invited to attend an Executive Board meeting as well as an Association meeting. The President grants a courtesy seat to the guests present. A guest may bring information to share with the group. However, guests do not participate in the discussion or voting and should leave after their information is relayed.*

**Minutes – presented every meeting**
Each PTA group should preserve their activities by recording minutes and they must be approved by the group that attended the meetings. The minutes can be filed by date. Only the Association can approve Association meetings. Only the Executive Board can approve Executive Board meetings. The Executive Board meeting cannot be combined with the Association meeting.

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

**Committee Reports**
Each committee produces a Committee Report which specifies what the Committee has agreed to do, how much money is being spent or made; and how many Volunteer Hours occurred during the event and planning.
Executive Board Meeting Worksheet

*Fill this page out at your first Executive Board Meeting*

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

The President must make an agenda for the Executive Board and Association meetings. The officers and chairmen must tell the President what they wish to have on the agenda.

**Quorum** is the number of members needed to conduct business for the Executive Board or the Associations. The members who make up quorum are all elected board members, Principal, Teacher Representative and all Standing Committee Members. Check your Bylaws.

Executive Board Quorum is ____ officers. Association Quorum is ______ members.

**Monthly Meeting Schedule:** List the days of all the meetings. Meetings never get cancelled.

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<th>Month</th>
<th>Day</th>
<th>Time</th>
<th>Month</th>
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<td>June</td>
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**Association Meeting Schedule** – Association meetings are created and listed for the year and never cancelled. Our Association Meeting schedule is:

_______, __________, __________, __________, __________ at _____[am/pm]

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

**Officer elections** take place on _________________[month & day]. Check Bylaws.

**Nominating Committee Elections** take place at the _________________[month]Association meeting.

**Our elected officers are:**

<table>
<thead>
<tr>
<th>President</th>
<th>Secretary</th>
<th>Treasurer</th>
<th>Historian</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor</td>
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</table>

**Our Standing Committee Chairman** are (all year long committees as defined in the Bylaws):
All Board Officers should know how to

Run a meeting

All meeting dates are defined in the Bylaws.

Call the meeting - a technical term for announcing the meeting.
- The president is responsible for announcing all meetings.
- Most meetings must be called 10 days in advance.
- Association meetings for Elections and Adoption of Bylaws must be called 28 days in advance.
- For an Executive Board Meeting the President can call, text or email all the Executive Board members to announce the meeting.
- For an Association Meeting the President should use all social media to announce the meeting: Website, email, flyers home with the students, robocall from the school on behalf of the PTA and calling members who do not have access to any of the above.
- Even though the meeting is announced in advance, send reminders closer to the day of the meeting.

Make an Agenda. The President must provide an agenda.
- Every meeting must have an agenda. Agendas are simple, a list of things to discuss. All agendas have: Call to Order, Presentation of Minutes, Presentation of Finance, Membership Report, Adjournment.
- Audits are usually on the Agenda twice a year.
- Elections are usually on the Agenda twice a year (see Election Are Yearly!)
- Budgets are on the agenda at the beginning of the year and whenever the budget is altered.

Start the meeting on time. Never cancel at the last minute.
- If the President cannot attend, the Vice President can run the meeting.
- If the Secretary cannot attend, the president appoints a Secretary Pro-Tempore (a secretary for that meeting)
- If the Treasurer cannot attend, the Treasurer report can still be presented.
- Your Executive Board members should be committed to showing up for 10-12 Executive Board meetings a year.

The Secretary must provide the minutes from the previous meeting.
- Executive Board meeting minutes are approved at Executive Board meetings.
- Association Meeting minutes are approved at Association Meetings.
- Minutes should be typed up and circulated as soon as possible to check for inaccuracy. Minutes should be given to the President and Executive Board within 5 days of any meeting.

The Treasurer must provide a financial report for the past month.
- Executive Board *Financial Reports* may run from the beginning to the end of the month, from mid-month to mid-month or some other specified time depending on when your Executive Board Meetings take place.
- Association Meeting *Financial Reports* run from the last meeting until the current meeting.
- The Treasurer report is always presented even if the Treasurer cannot attend the meeting.

The following pages lay out what Agendas, Minutes and Financial Reports look like.
PTA Association Meeting
All Members and Guests are welcome.
Anyone can join the PTA.

When:
Time:
Where:
Agenda: Approve Minutes
Financial Report
Approve Events

Junta de la Asociación General de la PTA

Todos los miembros y visitantes estan invitados.
Todos pueden ser miembros de la PTA

Fecha:
Hora:
Lugar:
Agenda: Aprobación de las Actas
Informe Financiero
Aprobar Eventos
Sample Agenda
[legal name of PTA]
[Address of unit]
[Executive Board or Association] Meeting Agenda / Agenda de la Junta [Ejecutivo o de la Asociacion]
Date of meeting / fecha de la reunión

I. Call to Order / Inicio [president name]

II. Approval of Minutes
   Aprobación de las Actas [secretary name]

III. Financial Report / Informe Financiero
     Ratification of Checks / Ratificación de cheques escritos [treasurer name]

IV. Budget / Presupuesto [treasurer name]

V. Audit/Auditoria [auditor name]

VI. President’s Report / Informe de Presidente [president name]

VII. Principal Report / Informe de Director [principal name]

VIII. Officer Reports / Informes de Oficial
       Vice-President / Vicepresidente
       Historian / Historiador
       Auditor / Auditor

IX. Committee Reports / Informes de los comités
    Membership / Membresia
    Committee 1 / Comité 1
    Committee 2 / Comité 2

X. Unfinished Business / Incoclusos

XI. New Business / Asuntos nuevo

XII. Adjourn / Cierre

Announcements/Anuncios

Elections would take place under New Business.

Next Executive Board Meetings/ Proxima Junta de Ejecutiva  List next 2 meetings

Next Association Meeting – [example: Wednesday, June 1, 2019]
Proxima Junta de la Asociación General – [miércoles de 1 de junio, de 2019]

List upcoming PTA events and dates (example)/ Enumerar los próximos eventos y fechas de la PTA (ejemplo)
Kindergarten Dance – Friday March 7, 2019 / Baile de Kinder – Viernes, 7 de Marzo de 2019

List any upcoming Council PTA and District PTA events relevant to your PTA
Enumere cualquier evento próximo de PTA del Consejo y del Distrito PTA relevante a su PTA
Sample PTA Agenda for an Association Meeting
with President’s Script

I. CALL TO ORDER
The President stands, raps gavel once and calls the meeting to order.
President: “The meeting will please come to order.”

II. OPENING CEREMONIES (optional) – Pledge of Allegiance or other.
President: “__________will lead us in the Pledge of Allegiance.
Will you please stand.”

III. READING/APPROVAL OF MINUTES - NO MOTION NEEDED
You have several ways to approve the minutes at an Association meeting.
- Secretary can read minutes
- Printed minutes can be distributed with agenda.

If the Secretary reads the minutes
President: “The Secretary will read the minutes of the meeting”.
The Secretary stands, addresses chair and reads minutes.
Secretary: “Are there any corrections?” (Omissions and additions are also corrections.)
Or (with approval of group) the minutes may be assigned to a committee for approval or correction.
“The minutes stand approved as read/printed,”
or “The minutes stand approved as corrected.”

IV. FINANCIAL REPORTS NO MOTION NEEDED
(Treasurer, Financial Secretary, Budget & Finance Chairs)
President: “___________will present the Treasurer’s report.”
Treasurer: presents the report
President: “You have heard the report of the Treasurer. Are there any questions?”
President: “The report will be filed for the audit.”
Treasurer: I move to ratify checks #____ - #____ in the total amount of $_____.
(Follow steps for a motion)

V. AUDIT REPORT MOTION NEEDED TO ADOPT
“It has been moved and seconded that the audit report be adopted.” (Follow steps for a motion)

VII. PRESENTATION OF BILLS MOTION NEEDED TO PAY BILLS (allow 5 minutes)
“The Treasurer will present the bills.”

Since approval of budget does not authorize expenditure of funds, new BILLS MUST BE PRESENTED AND THEIR PAYMENT VOTED UPON.

(Bills should be itemized in minutes as to amount, who is to be paid and what payment covers.)
Treasurer: “I move to pay the following ...(list items or have them prepared on a handout)”
President: “It has been moved and seconded that the bills be paid.”
(Follow steps for a motion)
VII. COMMUNICATIONS (allow 5 minutes)
Communications are read by (Corresponding) Secretary and, if action is required, may be acted upon as read.
“The (Corresponding) Secretary will read the communications.”

VIII. REPORT OF THE EXECUTIVE BOARD (allow 5 minutes each)
A summary report (not the minutes) is read for the information of the members.
Recommendations/motions are voted upon one at a time, the Secretary moving the adoption of any of the recommendations.
“The Secretary will present the report of the Executive Board.”
“You have heard the recommendations.” (follow steps for a motion)

IX. REPORTS OF COMMITTEES (allow 3 minutes each)
President calls for the “report of the committee”, not the “chairman’s report”. Person making the report moves the adoption of any recommendations. It is recommended to have a time limit for committee reports – 2 to 3 minutes is usually sufficient.
“________ will present the report of the committee.”
President will say….
“Are there any questions regarding the report?”
“If not, the report will be filed” or “You have heard the recommendations”
(follow steps for a motion)

X. UNFINISHED BUSINESS (allow 10 minutes)
President presents each item of unfinished business.
(The President should not ask “is there any unfinished business?”)
“The first item of unfinished business is ________”

XI. NEW BUSINESS (allow 10 minutes)
A motion is necessary before discussion and vote on any new business.
“The first item of new business is ____________________________”

XII. PROGRAM (optional)
The President introduces the chairman to present the program.
“________ will present the program.”
If the program time indeterminate, it can be presented at the end of the meeting and the President’s statement of adjournment will be altered accordingly.

XIII. ANNOUNCEMENTS (allow 2 minutes)
Date of next meeting and important activities should be announced. If there is a social time following the meeting, this should be announced.
“Are there any announcements?”
Examples: “The next meeting will be [Tuesday June 3 at 5pm]”
“Refreshments will be served.”

XIV. ADJOURNMENT NO MOTION IS NECESSARY
President raps gavel once. “The meeting is adjourned.”
If there is a program the President can announce the adjournment of the meeting prior to the program.
“The meeting stands adjourned after the program”
TOP NOTCH PTSA
4961 Main Street, San Diego 92101
Executive Board Meeting Minutes (Example)
September 4, 2018

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

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

II. The minutes were approved with 2 corrections.

III. Financial Report – Tia Tooly
A. Balance sheet report

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td></td>
</tr>
<tr>
<td>Balance on hand (April 1, 2013)</td>
<td>$6,000.00</td>
</tr>
<tr>
<td>Income</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>Expenses</td>
<td>$6,000.00</td>
</tr>
<tr>
<td>Balance on hand (April 30, 2013)</td>
<td>$5,000.00</td>
</tr>
</tbody>
</table>

B. Tia Tooly moved to ratify checks #2956 through #3000 and #3153 through #3157 totaling $6,000.00. Adopted.

IV. Budget – Tia Tooly presented an updated budget. Tia Tooly moved to recommend to the Association that the amended budget be adopted as presented. Adopted.

V. Audit – Sarah McSue examined the books of the Treasurer of Top Notch PTA and found them to be substantially correct. Sarah McSue moved to recommend to the Association that the 2017-18 Mid-Year Audit be adopted. Motion Adopted.

VI. President's Report – Jane Doe.

VII. Principal's Report – No Report.

VI. Reports of Committees

Membership: Membership is 218. Sara Sears reported that she is actively recruiting new members. Next year's goal is to increase membership to 300.

Vicky Tall moved to extend the Spring Book Fair hours until 4pm on June 3. Adopted.

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

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

VII. New Business –
Kerry Kennedy moved to recommend to the Association to change the July meeting from July 20 to July 13. Adopted.

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

VIII. Announcements
A. Next Exec meeting date will be June 1, 2013, 5:30 p.m., at the school
B. July exec on 6th and Association meeting on 20th – If changing, need approval at May 18 meeting

IX. Adjournment at 6:30pm
## Treasurer’s Report (Sample)

PTA Name here] PTA  
November 14, 2017 – December 14, 2017

### CHECKING ACCOUNT

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/15</td>
<td>DEP: Carnival</td>
<td>$1,450.00</td>
</tr>
<tr>
<td>11/17</td>
<td>DEP: Membership dues, unit portion (150 @ $5)</td>
<td>750.00</td>
</tr>
<tr>
<td>11/22</td>
<td>DEP: Book fair</td>
<td>349.50</td>
</tr>
<tr>
<td>12/05</td>
<td>DEP: Gift wrap</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

**TOTAL funds belonging to the unit**  
$7,533.00

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/17</td>
<td>DEP: Membership, 150 @ $5.75</td>
<td>$862.50</td>
</tr>
<tr>
<td>12/10</td>
<td>DEP: Founders Day freewill offering</td>
<td>$213.00</td>
</tr>
</tbody>
</table>

**TOTAL funds not belonging to the unit**  
$1075.50

**TOTAL INCOME**  
$12,858.50

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEP: Mary Smith, Carnival expenses</td>
<td>55.00</td>
</tr>
<tr>
<td>Bank fee, NSF Ck # 1113</td>
<td>10.00</td>
</tr>
<tr>
<td>Patty Harper, hospitality</td>
<td>7.49</td>
</tr>
<tr>
<td>Book Fair Company</td>
<td>120.00</td>
</tr>
<tr>
<td>VOID</td>
<td>0.00</td>
</tr>
<tr>
<td>Cajon Council, convention/2 delegates</td>
<td>260.00</td>
</tr>
<tr>
<td>Susan Bird, office supplies</td>
<td>15.29</td>
</tr>
<tr>
<td>Beverly Anderson, postage</td>
<td>3.70</td>
</tr>
<tr>
<td>Transfer to savings</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

**TOTAL funds belonging to the unit**  
$5,666.48

**TOTAL EXPENSES**  
$6,741.98

### SAVINGS ACCOUNT

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

**Withdrawals**  
0.00

**BALANCE ON HAND 12/14/2015**  
$13,653.87

Signature ___________________________  
Date _______________________________
8 Steps to Making a Motion

PTA meetings are run using *Parliamentary Procedure*

A motion to “*take action*” is introduced by a member, seconded, discussed, and is voted upon. Only persons who have been members for at least 30 days are legally qualified to make motions, discuss, and vote. More information is available about Robert’s Rules of Order.

The steps are:

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

**Amendments**

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

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

**Amending Examples**

*Main motion:* "I move we have a parenting program at the park."

*Inserting:* "I move we have a parenting program in October at the park."

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

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

*Substituting:* "I move we have an ice cream social."
How to Develop a Budget – Budget due to Council by Sept 30
The Executive Board or Board-elect meets to develop goals for the fiscal year and brainstorm program ideas. The budget is presented at the first Association meeting of the year in September. Without a budget, your meetings and activities are not legal AND you cannot spend any money.

Step One: Form a Budget Committee – (JULY 1)
The President or President-elect appoints the budget committee - three to five people. The Treasurer is responsible for chairing the Budget Committee. The President usually serves on the budget committee.

Step Two: Budget Committee Meets – (JULY & AUGUST)
Treasurer provides last year's budget showing plan and actual figures. Committee uses last year's budget and current year's goals to come up with working budget. Committee can get input from other board members and survey the Association members. Ask other board members, teachers, and principals for their input. The previous board cannot encumber the current board.

Step Three: Budget Committee chair presents budget to the Executive Board (SEPT)
The Budget Chair presents the budget at an Executive Board meeting. The Executive Board can approve as presented or modify.

Step Four: Present to Members at an Association Meeting (SEPT ASSOCIATION MEETING.)
The President presents the budget to the members as an Association Board for final approval. A Treasurer makes the following motion at the Association meeting:
MOTION: "With the Executive Board concurring, I move that the ABC PTA adopt the 2013-2014 budget as presented."
Members can approve as presented or modify. After it is adopted at an Association meeting, send a copy to Council.

Step Five: Follow the Budget Closely
After the Association adopts the budget, it should be followed closely in all financial transactions. Adoption of the budget does not authorize the expenditure of the money. The Executive Board votes to release money and to pay bills. If something new comes up that was not in the budget, the Executive Board has authority to spend up to a certain amount between Association meetings. This amount will be listed in your Bylaws (Article VIII, Section 2) - typically between $500 and $1000.

Step Six: Mid-Year Budget Review (AT A ASSOCIATION MEETING)
Review your budget half-way through the year and if necessary revise. Present the revised budget to your members at an Association meeting for their adoption.

Step Seven: Annual Financial Report (END OF JUNE)
Treasurer produces Annual Financial Report at the end of the year which can be used to file your income tax return and to help next year's Budget Committee.
Budget Committee – Start in July
Your Budget committee should start work immediately (July & August)

The following pages are sample Budget Forms and sample Annual Financial Reports. As they are approved by your Association a copy needs to be sent to Council. Your Association must approve a budget in order for your Executive Board to do Association business. These forms are found in the California State PTA Toolkit that was mailed to your Association president of record in the Summer mailing. You can also access the toolkit on the California State PTA website www.capta.org.

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

Required Budget Items
- Council Assessment $50 - due November 1
- Membership Dues $5.75 per member forwarded to Council
- Insurance - budget $225, actual premium amount to be announced in Summer) - due November 1
- RRF-1 - $25.00 to renew your Charitable Trust #, payable to the Ca. State Attorney Association if your PTA makes over $25,000 a year.
- **Staff Appreciation** - PTA resources may be used for Staff Appreciation; however, PTA’s must maintain their nonprofit status as governed by the IRS Code section 501(c)3. Within the language of the code, the IRS does permit expenses that are not directly related to the primary purpose of the PTA if the expenses are not of a significant amount. “Not of a significant amount” is defined by the IRS as an amount that does not exceed five percent (5%) of the nonprofit organization’s annual budget.
- **Personal gifts or gifts for individuals, such as PTA members or school staff, cannot be purchased with PTA finds.**

Recommended Budget Items for PTAs (Items are estimates only and can vary)
- Membership – incentive, envelopes, etc, $50-$100
- Founder’s Day (Council/9th District) $30 per person (approximately)
- Ninth District Functions - Training $60 per person.
- Insurance ($230) and Council Assessment ($50)
- Reflections - to do the programs/awards at your school
- Honorary Service Award - Associations should be honoring volunteers. (See Toolkit)

Optional:
- Legislative Conference $800.00 per person
- State PTA Convention $1000.00 per person

These recommendations are in addition to all the other items the PTAs budget for each year.
Budget ideas
Programs, Fundraisers and Translation

Movie Nights are allowed with purchase of the movie license.
To show movies for family mixers or fundraisers you must purchase a movie license for viewing. Movies are protected by copywrite. It is a Federal crime to show a movie for entertainment if you do not purchase a license. If you charge for the movie, you can only recoup the license fee, otherwise show the movie for free and charge for snacks and drinks. For more information on our website tab Leadership Resources, look under programs. This rule applies to PTA and to School District.

Raffles are allowed with paperwork
Your PTA is allowed to hold Raffles with the proper paperwork. Do not advertise a raffle without completing the proper paperwork with the California State Attorney General. A raffle permit costs $25.00. It takes up to six (6) weeks to get a permit, plan accordingly. More information on our website tab Leadership Resources, look under programs.

PTA Food Sales are allowed after school – 30 minutes after end of school day.
Food sales to students is governed by California State Law and San Diego Unified School District. No one but the Associated Student Body (ASB) can sell food to students from midnight until 30 minutes after the end of school day/school bell.

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

Babysitting/Child Care on Site is a program
Official Child Care or “Baby sitting” is not allowed by the PTA insurance, instead the PTA can offer childcare at PTA events or meetings by working with the principal to secure childcare workers through the school. The Principal will set up the contract with the school district approved childcare workers. The PTA will reimburse the school site for the services provided. Allow for ½ hour extra beyond the actual time the providers work as they will need to set-up and break-down.

Interpretation/Translation is a program
Often not all parents or family at a PTA meeting or an event speak the same language. Hiring an interpreter for the evening is a great way to involve the whole community. Put a line item in your budget for interpretation at your Association Meetings. An Interpreter costs about $50 per hour. If you have parents willing to interpret as a service to the PTA you can use them. To hire an interpreter, contact Ana Morales at the Translation Department to get a qualified person.

Ana Morales – amorales@sandi.net or call (858) 496-8366.
## Sample PTA Budget

### Year 2021-22 • Sample PTA Budget

<table>
<thead>
<tr>
<th>Income (Receipts)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance on hand beginning of year (carryover)</td>
<td>$2,000.00</td>
</tr>
<tr>
<td><strong>1.1 Membership belonging to the Unit</strong> ($100 dues - $5.75)</td>
<td>$425.00</td>
</tr>
<tr>
<td>- Adult Members (estimate 100)</td>
<td></td>
</tr>
<tr>
<td><strong>1.2 Donations</strong></td>
<td></td>
</tr>
<tr>
<td>1.2.1 Membership</td>
<td>$80.00</td>
</tr>
<tr>
<td>1.2.2 Escrip / Kroger</td>
<td>$700.00</td>
</tr>
<tr>
<td><strong>1.3 Programs</strong></td>
<td></td>
</tr>
<tr>
<td>1.3.1 Book Fair – Income</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>1.3.2 Movie Night – Income</td>
<td>$1,000.00</td>
</tr>
<tr>
<td><strong>1.4 Fundraisers (Income)</strong></td>
<td></td>
</tr>
<tr>
<td>1.4.1 Open House Snack Sales</td>
<td>$200.00</td>
</tr>
<tr>
<td>1.4.2 Chili Cook-off</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>1.4.3 See’s Candy Sales</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>1.4.4 Dine-outs</td>
<td>$500.00</td>
</tr>
<tr>
<td>1.4.5 Sock Hop Family Dance</td>
<td>$2,000.00</td>
</tr>
<tr>
<td><strong>1.5 Fee Recovery (Banking)</strong></td>
<td>$50.00</td>
</tr>
<tr>
<td><strong>Total for Unit Income</strong></td>
<td>$12,955.00</td>
</tr>
<tr>
<td>Income not belonging to the Unit</td>
<td></td>
</tr>
<tr>
<td>Membership dues = ($5.75/ per member X 100 members)</td>
<td>$575.00</td>
</tr>
<tr>
<td>Cash Reseed Money (from events)</td>
<td>$300.00</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>$13,830.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses (Disbursements)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.1 Operating Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>2.1.1 Membership Envelopes / Incentives</td>
<td>$50.00</td>
</tr>
<tr>
<td>2.1.2 Insurance Premium ($219)</td>
<td>$219.00</td>
</tr>
<tr>
<td>2.1.3 Council Assessment ($50)</td>
<td>$50.00</td>
</tr>
<tr>
<td>2.1.4 Taxes - RRF-1 form</td>
<td>$25.00</td>
</tr>
<tr>
<td>2.1.5 Publicity (copy paper, posters, pencils, etc.)</td>
<td>$25.00</td>
</tr>
<tr>
<td>2.1.6 9th District Summer Leadership Conference ($50 person)</td>
<td>$300.00</td>
</tr>
<tr>
<td>2.1.7 Convention (State/National) ($600/per person)</td>
<td>$600.00</td>
</tr>
<tr>
<td>2.1.8 CAPTA Legislation Conference ($400/person)</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.1.9</td>
<td>Officer Expenses (binders, printing)</td>
</tr>
<tr>
<td>2.1.10</td>
<td>Past President Pin ($50)</td>
</tr>
<tr>
<td>2.1.11</td>
<td>Honorary Service Awards</td>
</tr>
<tr>
<td>2.1.12</td>
<td>Founder's Day Meetings</td>
</tr>
<tr>
<td>2.1.12.1</td>
<td>9th District Founder's Day (3 @ $30)</td>
</tr>
<tr>
<td>2.1.12.2</td>
<td>Council Founder's Day (3 @ $35)</td>
</tr>
<tr>
<td>2.1.13</td>
<td>Fees (charged by bank)</td>
</tr>
</tbody>
</table>

### 2.2 Programs

| 2.2.1 | Book Fair – expenses | $3,500.00 |
| 2.2.2 | Movie Night – expenses | $500.00 |
| 2.2.3 | Parent Involvement | $750.00 |
| 2.2.4 | Community Outreach | $240.00 |
| 2.2.5 | Interpretation / Translation (meetings, events) | $240.00 |
| 2.2.6 | Babysitting (for meetings and events) | $200.00 |
| 2.2.7 | Arts/Reflections(program) | $100.00 |
| 2.2.8 | Hospitality / Teacher Appreciation (≈ 5% of income) | $400.00 |
| 2.2.9 | Reading Nights (K-2) | $750.00 |
| 2.2.10 | Math Nights (3-5) | $800.00 |
| 2.2.11 | Field Trips | $2,016.00 |
| 2.2.12 | Newsletter | $100.00 |

### 2.3 Fundraisers (expenses)

| 2.3.1 | Open House Snack Sales | $50.00 |
| 2.3.2 | Chili Cook-off | $400.00 |
| 2.3.3 | See's Candy | $500.00 |
| 2.3.4 | Dine-outs | $35.00 |

**Total Unit Expenses** | **$12,205.00**

**Unallocated Reserves (see Bylaws Article VIII Sec 2.c)** | **$750.00**

### Disbursements not belonging to the Unit

| Membership dues = (100 x $5.75/member) | **$575.00** |
| Cash Box Seed Money (for events) | **$300.00** |

**Total Not Belonging to the Unit** | **$875.00**

**Carry-over to next year** (Summer expenses and before fundraiser) | **$2,000.00**
How to Handle PTA Money
Using the Cash Verification Form
(All Year and all the time)

The *Cash Verification Form* is used to count and record all money collected for any event. Deposit immediately. This would include collecting membership, a book fair or T-shirt sales, any program or event where money is collected, including donations. All officers should know how to fill out a Cash Verification Form. This form is used to track the income of the PTA. **Never reimburse yourself by taking money from the cash box.**

Fill out the top portion indicating the event (membership, book fair, carnival, etc). Sometimes events are dual events, such as a book fair where membership is collected at the same time, with one payment.

**Two PTA members always count the money.** One person must be a PTA Executive Board Officer or Committee Chairman. The other person will be a PTA member, who is assisting.

If membership is collected at the time of the event, itemize the membership collected and any donations made to your PTA in the box marked **Membership Dues.**

**Donations** can be recorded without someone purchasing a membership and will be recorded in the **Membership Dues** box accordingly.

Make a copy of the completed *Cash Verification Form for each person who counted cash, and one copy to accompany the money.* Seal the money in an envelope to be presented to the Treasurer for deposit. If you have a Financial Secretary, that person will make the deposit.

A copy of the *Cash Verification Form* will be part of your **Committee Report**, for the event which has just taken place and you will report at the next Executive Board Meeting.

All membership dues (not belonging to the unit*) collected shall be forwarded to the Council PTA monthly. Membership for the California State PTA starts July 1, so membership can be forwarded for the school year starting in July and August. **Any time a member joins throughout the year, membership is forwarded to Council, even if it is just one member.**

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Membership money not belonging to the unit* - "Membership dues not belonging to the Unit" means the dues which are forwarded to Council, District, State and National PTA. Presently these dues are: Council - $0.50, District - $1.00, State - $2.25, National - $2.25

Your PTA will forward **$5.75** to your Council PTA for each member.

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On the following pages are:
- a *Cash Verification Form* that can be copied and used
- one that has been filled out with an event and membership happening at the same time.

You can fill out a *Cash Verification Form* for every event; separating Membership from all other Events.
# Sample Cash Verification Form (filled)

## CASH VERIFICATION FORM

*(Membership, Fundraisers, Donations)*

### START UP CASH $

<table>
<thead>
<tr>
<th>COINS</th>
<th>CURRENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>x 1¢</td>
<td>x $1 = 0.00</td>
</tr>
<tr>
<td>x 5¢</td>
<td>x 5 = 0.00</td>
</tr>
<tr>
<td>x 10¢</td>
<td>x 10 = 0.00</td>
</tr>
<tr>
<td>x 25¢</td>
<td>x 20 = 40.00</td>
</tr>
<tr>
<td>x 50¢</td>
<td>x 50 = 0.00</td>
</tr>
<tr>
<td>x $1</td>
<td>x 100 = 0.00</td>
</tr>
<tr>
<td><strong>TOTAL $</strong></td>
<td><strong>50.00</strong></td>
</tr>
</tbody>
</table>

### UNIT NAME
Sunshine PTA

### ACTIVITY
Open House and Membership

### DATE
10/10/2018

### CHECKS
Attach adding machine tape of itemized checks.

<table>
<thead>
<tr>
<th>#</th>
<th>$</th>
<th>#</th>
</tr>
</thead>
<tbody>
<tr>
<td>4402</td>
<td>20.00</td>
<td></td>
</tr>
<tr>
<td>543</td>
<td>25.00</td>
<td></td>
</tr>
<tr>
<td>622</td>
<td>10.00</td>
<td></td>
</tr>
<tr>
<td>1367</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>#</td>
<td>$</td>
<td>#</td>
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<td>#</td>
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<tr>
<td>#</td>
<td>$</td>
<td>#</td>
</tr>
<tr>
<td><strong>TOTAL $</strong></td>
<td><strong>319.00</strong></td>
<td></td>
</tr>
</tbody>
</table>

### MEMBERSHIP DUES

- # 10 members @ $10.00 (dues) = $100.00
- donations = $30.00
- Grand Total = $130.00

### FOR OFFICIAL USE ONLY

<table>
<thead>
<tr>
<th>Signature</th>
<th>Amount Received: $339.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jane Doe</td>
<td>Stan Treasurer</td>
</tr>
<tr>
<td>Susan Davis</td>
<td>10/10/2018</td>
</tr>
</tbody>
</table>

### FORMS
- Two people counted the money.
- The Treasurer verified and deposited the money on the same day.
## CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

### START UP CASH $

<table>
<thead>
<tr>
<th>COINS</th>
<th></th>
<th>CURRENCY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>x 1¢</td>
<td></td>
<td>x $ 1</td>
<td></td>
</tr>
<tr>
<td>x 5¢</td>
<td></td>
<td>x $ 5</td>
<td></td>
</tr>
<tr>
<td>x 10¢</td>
<td></td>
<td>x $ 10</td>
<td></td>
</tr>
<tr>
<td>x 25¢</td>
<td></td>
<td>x $ 20</td>
<td></td>
</tr>
<tr>
<td>x 50¢</td>
<td></td>
<td>x $ 50</td>
<td></td>
</tr>
<tr>
<td>x $1</td>
<td></td>
<td>x $100</td>
<td></td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
<td>TOTAL $</td>
<td></td>
</tr>
</tbody>
</table>

### UNIT NAME

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th></th>
<th>CHECKS</th>
<th></th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>x 1¢</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x 5¢</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x 10¢</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x 25¢</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x 50¢</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>x $1</td>
<td></td>
<td>#</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL $</td>
<td></td>
<td>GRAND TOTAL $</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Membership Dues

<table>
<thead>
<tr>
<th># members</th>
<th>$ (dues)</th>
<th>donations</th>
<th>Grand Total</th>
</tr>
</thead>
</table>

### FOR OFFICIAL USE ONLY

<table>
<thead>
<tr>
<th>Signature</th>
<th>Amount Received: $</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

*California State PTA Toolkit – May 2016*
Spending PTA Money
(All Year and all the time)

All PTA expenses are paid out using checks and the PTA checking account. Use the Payment Authorization Form when getting reimbursed. All monies spent must be budgeted. All expenses are paid for with a check either to a vendor or to a person upon the presentation of receipts with the Payment Authorization Form. All payments are reflected in the monthly financial report given by the Treasurer.

PTA Officers never withdraw CASH for use and the PTA should not have “Cash on Hand” or a “Petty Cash Box”. Never take Cash from money collected for an event to buy more inventory.

The PTA never deposits ASB money. PTA Officers may work on behalf of the ASB as volunteers and the money collected is counted in accordance to ASB requirements and deposited with the Financial Clerk of the school.

The PTA budget drives the spending of the money. The Treasurer will write a check when receiving a Request for Advance or Payment Authorization for a budgeted item. The PTA cannot spend money on a last-minute request. PTA money is already earmarked as laid out in the budget. All requests for expenditures which are not budgeted must be voted on by the Association. A PTA Executive Board can spend money on an unbudgeted item, by following PTA meeting protocol, which requires an Executive Board meeting.

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

A PTA shall not:
- Deposit funds from other groups or organizations in the PTA account;
- Deposit PTA funds in a personal account; or
- Deposit PTA funds in school or school district accounts.

For tax reporting and filing purposes, the IRS considers all monies deposited to the PTA account as that PTA’s gross receipts, excluding:
- funds forwarded through channels (e.g., per capita dues).
- funds used to start an event (cash box seed money)

1. Use the form on the following page for all checks written. This means for all reimbursements.
2. Always attach receipts to the request.
3. A request for payment means that the expense was in the budget and that the Association agreed to spend the money.
PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT
ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name________________________________________________________

PTA Position _______________________________________________

Address _________________________________________________________________________________________

City/Zip _________________________________________________________________________________________

Telephone (_____)________________________ Email ________________________________

Expenditure was for: ________________________________________________________________

List Expenditures: __________________________________________ $__________

________________________________________ $__________

________________________________________ $__________

________________________ $__________

________________________ $__________

TOTAL EXPENSE $__________

Total Amount Claimed From Above $__________

Minus Advance Received $__________

Reimbursement Claimed $__________

Not claimed – donate to PTA $__________

Refund to PTA (Enclose Check) $__________

Signature __________________________________________________________________________ Date ____________

FOR PTA TREASURER USE:

☐ Membership-approved activity ☐ Funds released by membership

☐ Executive Board-approved expenditure

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

President’s signature: ____________________________________ Date: ______________

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

03/2009

328 California State PTA Toolkit – 2013
Tax Information

EVERY PTA MUST FILE A FEDERAL TAX RETURN, A STATE TAX RETURN AND AN RRF-1
THERE ARE NO EXCEPTIONS!

On-line tax support available:
https://capta.org/pta-leaders/services/tax-filing-support-center/

PTA’s with Gross Receipts normally $50,000 or less
- File IRS Form 990-N (e-Postcard)
- File CA Franchise Tax Board Form 199-N (e-Postcard)
- File CA RRF-1 Charitable Trust Renewal (fee required) over $25,000
- File CA CT-TR-1 (Annual Treasurer’s Report)

PTA’s with Gross Receipts normally over $50,000
- File IRS Form 990-EZ
- File CA Franchise Tax Board Form 199 (fee required)
- File CA RRF-1 Charitable Trust Renewal (fee required)
- Send copy of 990-EZ with RRF-1 to OAG

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

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

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

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

Call or email the Council PTA immediately if you receive any letters from the IRS or the California State Attorney General.
Section 2: Duties of the Auditor

The auditor is a key officer to ensure a healthy PTA.

- Attend every meeting – the auditor is a voting member of the Executive Board
- Reconcile the checking and savings accounts each month – 5 Minutes Audit on page 39.
- Follow the Monthly Financial Reports closely.
- Keep copies of all minutes distributed at all meetings.
- If financial impropriety is suspected, contact Council PTA.
- Audits should be completed in the month after the end of the Fiscal Year and in the month at the end of the fiscal mid-year.
- The Auditor is the only officer who continues working past the fiscal year to conduct the Year-End Audit.
- The Auditor is never a signer on the checking account.

The Auditor should try to stay away from handling money for the PTA as that represents a conflict of interest. The Auditor checks on how the PTA board handles the money and cannot check on him/herself. But given that money collected is counted by two people, if needed the auditor can be the second counter.

The PTA auditor is an elected officer and member of the Executive Board. However, an individual or a committee may be appointed by the president to carry out this responsibility in the absence of an auditor. The books may also be audited, in accordance with PTA guidelines by a paid auditor.

An internal audit shall be performed by an impartial person not related by blood or marriage or residing in the same household of the president, financial officers, check signer or any chair handling funds.

The purpose of an audit is to
- Determine the accuracy of the books and records of the financial officers;
- Detect and recommend correction of errors;
- Protect the financial officers and relieve them of responsibility except in case of fraud;
- Verify funds have been transferred through channels (e.g., membership, insurance, Founders Day freewill offering).
- Assure the membership that the Association’s resources and funds are being managed in a businesslike manner within the regulations established for their use.
When to do an audit?

- At the end of the first six months of your fiscal year. This is called the mid-year audit.
- At the end of the fiscal year. This is called the year-end audit.
- Upon resignation of the treasurer, financial secretary or any check signer.
- Whenever deemed necessary.

Presenting the Audit

At the Executive Board Meeting:
Upon completion of the Audit the Auditor will present the Audit Report, the Audit Checklist and the Recommendations (if any) to the Executive Board. Make copies for all board members.

Motion: I have examined the books of the treasurer of the PTA and find them to be [Correct/ Substantially Correct]. I move to recommend that the Association adopt the audit report.

At the Association Meeting:
The auditor will present the Audit Report and the Audit Check List. Post a copy with the Agenda. Make copies to circulate to the members.

Motion: I have examined the books of the treasurer of the PTA and find them to be [correct/ substantially correct]. With the recommendation of the Executive Board, I move that the Association adopt the audit report.

What does the Auditor never do?

The auditor never takes the minutes of a meeting. The auditor audits the actions of the board and cannot audit themselves.

The auditor is never a check signer.

The auditor should also stay away from counting money, if possible.
Preparation for an Audit

More information on the Auditor’s job description or how to conduct an audit are available on the California State PTA website (www.capta.org), the California State PTA Toolkit (toolkit.capta.org) and on the National PTA website (www.pta.org).

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

- *A copy of the previous audit report.*
- **Current Bylaws and standing rules - all officers should have a copy of the Bylaws.**
- **The Secretary Book which contains** copies of Executive Board, executive committee and Association minutes, including an adopted budget, any budget amendments approved during the year, approval of expenditures, and ratification of payments.
- **The Treasurer Books:**
  1. Originals of checkbook register, whether handwritten or computer generated, and canceled checks (including voided checks).
  2. Originals of bank statements, bank book for each bank or savings account.
  3. Deposits and supporting documents for the cash receipts.
  4. Authorizations for payment with attached receipts.
  5. Itemized statements and receipts of bills paid.
  6. Monthly Treasurer’s Reports.
  7. Original treasurer’s books/ledgers including back-up files (external storage device) if books are kept on a computer.
  8. Financial Report by category for the period of the audit with or without budget comparison;
  9. Password access to any PayPal or online deposit accounts.

- **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;
  1. Copies of all required state and federal report forms if PTA hires employee(s);
  2. Copies of all required federal report forms if PTA hires independent contractor(s);

- **Tax filings (copies) – should be found in the Secretary Book**
  1. Copies of the most recently filed *IRS Form 990*;
  2. Copies of the applicable State *Form 199*.
  3. Copy of the RRF-1
Audit Procedure and Recommendations

Copies of the Audit Report and Checklist can be found on pages 11-14. Additionally, these forms can be downloaded from the Council website.

The Audit Checklist should be used, and each box marked in the negative should result in an audit recommendation. Audit each account separately: Checking, PayPal, Savings, Money Market. Check off items in red ink as they are reviewed. Do not correct errors. Ask the responsible financial officer to correct errors. After errors have been corrected, and the auditor is satisfied that the financial accounts are correct, the auditor needs to denote the ending date of the audit. If a manual ledger and check register exists, draw a double line across the ledger and checkbook register where the audit concludes and sign and date using red ink, “Audited by (name) on (date).” If a computerized accounting program is used, attach a copy of the cash account and the last page of the check register to the audit report filed with the secretary minutes, sign and date using red ink, “Audited by (name) on (date).”

The auditor ensures that the Association’s financial transactions have been accurately recorded:

- Include bank account information: bank name, bank address, type of account and the account number on each report.
- Start audit with records posted after the last audit. Verify the amount shown on the first bank statement (adjusted for outstanding checks and deposits per the prior audit) corresponds to the starting balance recorded in the checkbook register, ledger, and treasurer report, and the ending balance of the last audit.
- Confirm bank statement was reviewed by another non-check signer if the auditor had not been assigned that task.
- Verify there have been no ATM transactions.
- Make sure every check issued for the audit period is substantiated with an authorization for payment, the reason and budget line item for the disbursement, appropriate payee and a receipt or bill. Each authorization should be signed by the president and the secretary. If the check has cleared the bank verify that there are two signatures and that both were from authorized check signers.
- Verify authorization/ratification in the minutes. Note: Checks issued for pass-through funds do not require pre-authorization but should be ratified.
- Check that all bank charges and interest earned are recorded in the checkbook register, ledger and treasurer reports.
- Trace each deposit slip to bank statement and checkbook entries. Verify deposits are properly supported and that a Cash Verification Form (Forms, Chapter 9) or equivalent was used for each deposit. Verify that at least one
signers of the form was an officer or committee chair. Ensure money was deposited promptly.

- Ensure collection process is in place for returned checks that includes reimbursement of applicable bank charges. A returned check is treated as reverse income and reimbursed bank charges are treated as reverse expenses. Verify returned checks have been properly reported.

- **Verify deposits and checks have been properly recorded in the treasurer’s reports.**

- **Verify the deposits and checks have been properly posted to the ledger and check register.** Note: Request computer reports that show all the various accounts affected by the transaction.

- **Verify that all income and expenditures are allocated into budgeted categories.**

- **Make sure membership collected equals membership forwarded.** Make certain that council, district, State and National PTA portions of the membership dues have been kept separate from other receipts.

- **Make certain that the number of memberships agrees with membership chair’s report,** and verify that membership monies collected correspond to membership monies forwarded.

- **Ensure payment for insurance premiums.**

- **Make certain the money collected for a specific purpose (special projects, Founders Day, scholarship funds, council dues, etc.) has been so disbursed.**

- **Check event reports to verify receipts and expenditures have been properly reflected in the financial records.**

- **If an advance has been given, verify that receipts and/reimbursements have been received and properly recorded.** If money was returned, verify it has been redeposited into the PTA account.

- **Compare figures on monthly treasurer and financial reports against ledger for accuracy.**

- **Ensure proper tax returns have been filed.** (mid-year audit duty)

- **Verify that the PTA-required Workers’ Compensation Annual Payroll Report form has been filed through PTA channels.** (year-end audit duty)

- **Verify that all required state and federal report forms have been filed if PTA hires employee(s) or independent contractor(s).**

For more information about PTA audit procedures, refer to *Bylaws for Local PTA/PTSA Units*, Article VI, Section 8

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**The auditor should feel free to contact the treasurer** if there are questions or issues needing clarification. If an error in recording a transaction is found,
the auditor needs to recommend the entry be corrected. Any corrections made as a result of the audit need to be listed on the next treasurer’s report.

**The auditor should not be punitive** in the report/recommendations. Difference of opinion as to process should not result in a recommendation if the treasurer’s records are correct.

**Some examples of recommendations are:**

- Cash must be counted by two PTA members and each must sign the *Cash Verification Form*. On xxxx, xxxx, xxxx, and xxxxxx there was only one signature.
- Authorization for expenditure must be voted on by the Executive Board or Association before checks are issued. Check numbers xxx, xxx, xxx were issued before authorizations were approved.
- Authorization forms must be signed by the secretary and president for check numbers xxxx, xxx and xxx.
- Check numbers xxx, xxx and xxx were issued more than six months ago. They should be voided, and investigated and reissued if necessary.

If assistance is needed, contact the council or district PTA. At any time during the process, the California State PTA also may be contacted for information and assistance.

**Audit Resources**

[Audit Checklist](#)
[Audit Report](#)
### Mid-Year Audit Report

**AUDIT REPORT**

<table>
<thead>
<tr>
<th>Date</th>
<th>Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Unit</th>
<th>IRS EIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Council</th>
<th>District PTA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Name</th>
<th>Acct Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Address</th>
<th>City/Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Membership Dues Per Bylaws $</th>
<th>Total Members YTD</th>
<th>E-Members YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dates covered by this audit</th>
<th>Check numbers reviewed in this audit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BALANCE ON HAND at date of last audit (date)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS since last audit</td>
<td>TOTAL</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>DISBURSEMENTS since last audit</td>
<td>$</td>
</tr>
<tr>
<td>BALANCE ON HAND as of (date)</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BANK RECONCILIATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>BANK STATEMENT BALANCE as of (date)</td>
</tr>
<tr>
<td>DEPOSITS not yet credited (add to balance)</td>
</tr>
<tr>
<td>$</td>
</tr>
</tbody>
</table>

**UNCLEARED CHECKS** (List check number and amount)

<table>
<thead>
<tr>
<th>#</th>
<th>$</th>
<th>#</th>
<th>$</th>
<th>#</th>
<th>$</th>
</tr>
</thead>
</table>

| TOTAL uncleared checks (subtract from balance) | $ |
| BALANCE in bank account as of (date) | $ |

*These lines must balance*

---

Read the following when the auditor's report is given: I have examined the financial records of the treasurer of ____________ PTA/PTSA and find them:

- [ ] correct with no recommendations.
- [ ] correct with the attached recommendations.
- [ ] substantially correct with the attached recommendations and findings.
- [ ] partially correct. More adequate accounting procedures need to be followed so that a more thorough audit report can be given.
- [ ] incorrect.

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

<table>
<thead>
<tr>
<th>Date Audit Completed</th>
<th>Date Audit Reviewed by Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date Executive Board Adopted</th>
<th>Date Association Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Auditor's Signature</th>
<th>Auditor’s Printed Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Auditor is a qualified accountant? [ ] Yes [ ] No  (If Yes, Audit Review Committee is not required.)

Definition of qualified accountant can be found in the Insurance Guide.

Review Committee Signature(s)

(Copies to: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copies of tax filings to copies provided to next level PTA.)

35
# Mid-Year Audit Checklist

<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 Form 990</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ IRS Form 990EZ/990N</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ State Form 199</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ State Form RRF-1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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/clarified 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.)
# Year-End Audit Report

### AUDIT REPORT

<table>
<thead>
<tr>
<th>Date</th>
<th>Fiscal Year</th>
<th>Name of Unit</th>
<th>IRS EIN</th>
<th>Council</th>
<th>District PTA</th>
<th>Bank Name</th>
<th>Acct Name</th>
<th>Bank Address</th>
<th>City/Zip</th>
<th>Membership Dues Per Bylaws</th>
<th>Total Members YTD</th>
<th>E-Members YTD</th>
</tr>
</thead>
</table>

### Dates covered by this audit: ___________ to ___________.

Check numbers reviewed in this audit: ___________ to ___________.

<table>
<thead>
<tr>
<th>BALANCE ON HAND at date of last audit</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RECEIPTS since last audit</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISBURSEMENTS since last audit</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BALANCE ON HAND as of (date)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

### BANK RECONCILIATION

<table>
<thead>
<tr>
<th>BANK STATEMENT BALANCE as of (date)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEPOSITS not yet credited (add to balance)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

### UNCLEARED CHECKS (List check number and amount)

<table>
<thead>
<tr>
<th>#</th>
<th>$</th>
<th>#</th>
<th>$</th>
<th>#</th>
<th>$</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>TOTAL uncleared checks (subtract from balance)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BALANCE in bank account as of (date)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

*These lines must balance

---

Read the following when the auditor’s report is given: I have examined the financial records of the treasurer of PTA/PTSA and find them:

- [ ] correct with no recommendations.
- [ ] correct with the attached recommendations.
- [ ] substantially correct with the attached recommendations and findings.
- [ ] partially correct. More adequate accounting procedures need to be followed so that a more thorough audit report can be given.
- [ ] incorrect.

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

<table>
<thead>
<tr>
<th>Date Audit Completed</th>
<th>Date Audit Reviewed by Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date Executive Board Adopted</th>
<th>Date Association Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Auditor’s Signature</th>
<th>Auditor’s Printed Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Auditor is a qualified accountant? Yes [ ] No [ ] (If Yes, Audit Review Committee is not required.)

Definition of qualified accountant can be found in the Insurance Guide.

Review Committee Signature(s)

(Copies to: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copies of tax filings to copies provided to next level PTA.)
## Year-End Audit Checklist

### 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>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 1099</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>State Form RRF-1</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>If required:</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>IRS Form 941</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>IRS Form 1099</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>State Form DE-6</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>State Form DE-542</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td><strong>Financial records provided:</strong></td>
<td>(Originals)</td>
<td>☐</td>
</tr>
</tbody>
</table>

**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 reports. Sign & date the audited materials.

**Mismanagement – Is mismanagement suspected?** (Contact district PTA president immediately for assistance.) | ☐ | ☐ |
The five-minute audit for PTAs

A treasurer's report includes a lot of 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>Income</td>
<td>$3,500</td>
</tr>
<tr>
<td>Giftwrap 11/1</td>
<td>$2,400 ✔</td>
</tr>
<tr>
<td>Memberships 11/14</td>
<td>$300 ✔</td>
</tr>
<tr>
<td><strong>Ending Cash Balance</strong></td>
<td>$2,700 ✔</td>
</tr>
<tr>
<td>Expense</td>
<td></td>
</tr>
<tr>
<td>CK 100 ABC Co $1,299 ✔</td>
<td>Deposits</td>
</tr>
<tr>
<td>CK 102 Alpha PTA Council $160</td>
<td>11/05 $2,400 ✔</td>
</tr>
<tr>
<td>CK 103 Mary Smith $250 $300 ✔</td>
<td>11/15 $300 ✔</td>
</tr>
<tr>
<td><strong>Ending Bank Balance</strong></td>
<td>CK 102 $1,649</td>
</tr>
<tr>
<td></td>
<td>110 $1,299 ✔</td>
</tr>
<tr>
<td></td>
<td>103 $300</td>
</tr>
<tr>
<td></td>
<td><strong>$4,601 ✔</strong></td>
</tr>
</tbody>
</table>

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 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 make it to the bank or that a 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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Helpful Contacts for Officers

San Diego Unified Council of PTAs
The Harold J. Ballard Parent Center in Old Town
2375 Congress Street, Bungalow 7
San Diego, CA 92110
Phone: (619) 297-7821
President: Holly Wright
Email: info@sdcouncilpta.org
Website: www.sdcouncilpta.org
Check our office hours on-line.

Contact Council first. We represent all the PTAs in San Diego Unified School District. Our office is manned by volunteers, with limited hours, but we return calls within 24 hours. Check our website.

We have your membership cards, and some supplies on hand.

Ninth District PTA
San Diego County Office of Education
6401 Linda Vista Rd., Annex A
San Diego, CA 92111
Hours: 8:30-4:30 most days
Phone: (858) 268-8077 or (858) 268-8078
President: Derick Boerner
Email: office@ninthdistrictpta.org
Website: www.ninthdistrictpta.org

If you need an answer right away, it sometimes helps to call Ninth District. They represent all of San Diego & Imperial Counties. Full-time staff. They have supplies on hand – membership envelopes, supplies, Cash Verification Forms (triplicate) & more.

Website has lots of good information and ideas.

If you need to prove you are a non-profit you will need a Letter of Determination. President emails LOD@capta.org to obtain this document.

California State PTA
2327 L Street
Sacramento, CA 95816-5014
Phone: (916) 440-1985
Fax: (916) 440-1986
President: Carol Green
Email: info@capta.org
Website: www.capta.org

Check out National PTA Programs:
Reflections
Membership
Elevate Math Program
And more!

National PTA
Toll-Free: (800) 307-4PTA (4782)
Phone: (703) 518-1200
President: Anna King
Email: info@pta.org
Website: www.pta.org

Insurance Information
AIM
Associated Insurance Management
Toll free: 800-876-4044
Email: capta@aim-companies.com

Is your event insured? Is your vendor insured?
Call or email anytime with any question. Dedicated support for all your questions by Associated Insurance Management.