PTA Treasurer Survival Manual

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 2019-20 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 meeting 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 chairman. 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>
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<tr>
<td>December</td>
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</tbody>
</table>

**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>
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**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, robo-call 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.
Sample Meeting Announcement

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/Auditoría [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  (Begin on time!)
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 (allow 3 minutes)
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 (allow 5 minutes)
(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 (allow 5-10 minutes)
“It has been moved and seconded that the audit report be adopted.” (Follow steps for a motion)

VI. 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

    | Description                      | Amount      |
    |----------------------------------|-------------|
    | Balance on hand (April 1, 2013)  | $6,000.00   |
    | Income                           | $5,000.00   |
    | Expenses                         | $6,000.00   |
    | Balance on hand (April 30, 2013) | $5,000.00   |

    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

EXPENSES

<table>
<thead>
<tr>
<th>Check #</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3150</td>
<td>Cajon Council, insurance premium</td>
<td>$195.00</td>
</tr>
<tr>
<td>3151</td>
<td>Mary Smith, Carnival expenses</td>
<td>55.00</td>
</tr>
<tr>
<td>3152</td>
<td>Bank fee, NSF Ck # 1113</td>
<td>10.00</td>
</tr>
<tr>
<td>3153</td>
<td>Patty Harper, hospitality</td>
<td>7.49</td>
</tr>
<tr>
<td>3154</td>
<td>Book Fair Company</td>
<td>120.00</td>
</tr>
<tr>
<td>3155</td>
<td>VOID</td>
<td>0.00</td>
</tr>
<tr>
<td>3156</td>
<td>Cajon Council, convention/2 delegates</td>
<td>260.00</td>
</tr>
<tr>
<td>3157</td>
<td>Susan Bird, office supplies</td>
<td>15.29</td>
</tr>
<tr>
<td>3159</td>
<td>Beverly Anderson, postage</td>
<td>3.70</td>
</tr>
<tr>
<td>3152</td>
<td>Transfer to savings</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

TOTAL funds belonging to the unit | $5,666.48

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>#3152 Cajon Council, 150 members @ $4.00</td>
<td>$862.50</td>
</tr>
<tr>
<td>#3160 Cajon Council, Founders Day freewill offering</td>
<td>213.00</td>
</tr>
</tbody>
</table>

TOTAL funds not belonging to the unit | $1075.50

TOTAL EXPENSES | $6,741.98

BALANCE ON HAND 12/14/2015 | $6,116.52

SAVINGS ACCOUNT

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/10</td>
<td>DEP: Interest</td>
<td>4.32</td>
</tr>
<tr>
<td>12/13</td>
<td>DEP: Transfer from checking</td>
<td>5,000.00</td>
</tr>
</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 $250+, 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 ($250+) 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>Balance on hand beginning of year (carryover)</th>
<th>$2,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income (Receipts)</strong></td>
<td></td>
</tr>
<tr>
<td>1.1 <strong>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>1.2 <strong>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>1.2.3</td>
<td></td>
</tr>
<tr>
<td>1.3 <strong>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>1.3.3</td>
<td></td>
</tr>
<tr>
<td>1.4 <strong>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>1.5 <strong>Fee Recovery</strong> (Banking)</td>
<td>$50.00</td>
</tr>
<tr>
<td><strong>Total for Unit Income</strong></td>
<td>$12,955.00</td>
</tr>
</tbody>
</table>

### Income not belonging to the Unit

- Membership dues = ($5.75/ per member X 100 members) $575.00
- Cash Reseem Money (from events) $300.00

**Total Receipts** $13,830.00

<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>
</tbody>
</table>
## Year 2021-22 SAMPLE

| 2.1.9 | Officer Expenses (binders, printing) | $100.00 |
| 2.1.10 | Past President Pin ($50) | $50.00 |
| 2.1.11 | Honorary Service Awards | $100.00 |
| 2.1.12 | Founder's Day Meetings |
| 2.1.12.1 | 9th District Founder's Day (3 @ $30) | $90.00 |
| 2.1.12.2 | Council Founder's Day (3 @ $35) | $105.00 |
| 2.1.13 | Fees (charged by bank) | $50.00 |

### 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

22
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.**

**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.

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></th>
<th>CURRENCY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>x 1¢ =</td>
<td>0.00</td>
<td>x $ 1 =</td>
<td>0.00</td>
</tr>
<tr>
<td>x 5¢ =</td>
<td>0.00</td>
<td>x $ 5 =</td>
<td>0.00</td>
</tr>
<tr>
<td>x 10¢ =</td>
<td>0.00</td>
<td>7 x $ 10 =</td>
<td>10.00</td>
</tr>
<tr>
<td>x 25¢ =</td>
<td>0.00</td>
<td>2 x $ 20 =</td>
<td>40.00</td>
</tr>
<tr>
<td>x 50¢ =</td>
<td>0.00</td>
<td>x $ 50 =</td>
<td>0.00</td>
</tr>
<tr>
<td>x $1 =</td>
<td>0.00</td>
<td>x $100 +</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL $</td>
<td>0.00</td>
<td>TOTAL $</td>
<td>50.00</td>
</tr>
</tbody>
</table>

**UNIT NAME** Sunshine PTA  
**DATE** 10/10/2018

**ACTIVITY** Open House and Membership  
**CHECKS** Attach adding machine tape of itemized checks.

<table>
<thead>
<tr>
<th>CHECKS</th>
<th>Amount</th>
</tr>
</thead>
</table>
| # 4402 | $ 20.00  
| # 543  | $ 25.00  
| # 622  | $ 10.00  
| # 1367 | $ 50.00  
| ...    | ...     
| ...    | ...     
| ...    | ...     
| ...    | ...     
| ...    | ...     
| TOTAL $319.00 |

**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></td>
</tr>
<tr>
<td>Susan Davis</td>
<td></td>
</tr>
</tbody>
</table>

**DATE** 10/10/2018  
**Forms** Two people counted the money. The Treasurer verified and deposited the money on the same day.
# Cash Verification Form

## CASH VERIFICATION FORM
(Membership, Fundraisers, Donations)

<table>
<thead>
<tr>
<th>START UP CASH $</th>
<th>CURRENCY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>x 1¢ = _______</td>
<td>x $ 1 =</td>
<td></td>
</tr>
<tr>
<td>x 5¢ = _______</td>
<td>x $ 5 =</td>
<td></td>
</tr>
<tr>
<td>x 10¢ = _______</td>
<td>x $ 10 =</td>
<td></td>
</tr>
<tr>
<td>x 25¢ = _______</td>
<td>x $ 20 =</td>
<td></td>
</tr>
<tr>
<td>x 50¢ = _______</td>
<td>x $ 50 =</td>
<td></td>
</tr>
<tr>
<td>x $1 = _______</td>
<td>x $100 =</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL $**  

<table>
<thead>
<tr>
<th>UNIT NAME</th>
<th>ACTIVITY</th>
<th>DATE</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>CHECKS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td># $</td>
<td># $</td>
</tr>
<tr>
<td># $</td>
<td># $</td>
</tr>
<tr>
<td># $</td>
<td># $</td>
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<td># $</td>
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</tr>
<tr>
<td># $</td>
<td># $</td>
</tr>
<tr>
<td># $</td>
<td># $</td>
</tr>
</tbody>
</table>

**GRAND TOTAL $**

## Membership Dues

\[
\text{# members} \times \$ \text{(dues)} = \$ + \text{donations} = \$ \text{Grand Total} \\
\]

<table>
<thead>
<tr>
<th>FOR OFFICIAL USE ONLY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Amount Received: $</td>
</tr>
<tr>
<td>Signature</td>
<td>Signature</td>
</tr>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
</tbody>
</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: __________________________________________

<table>
<thead>
<tr>
<th>List Expenditures:</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td>TOTAL EXPENSE</td>
<td>$ _____</td>
</tr>
</tbody>
</table>

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.
How to File Taxes
For units with gross receipts normally $50,000 or less
For units with gross receipts more than $50,000 – use an accountant

Before you file have this information handy:

- Your Unit Bylaws – this will have your
- The name of your organization name (exactly as it appears on the cover of your Bylaws)
- School address (as listed on the cover of your Bylaws)
- IRS Employer Identification Number (EIN) (found in Article XIV, Fiscal Year and Identification Numbers, Section 3)
- Your State Entity Number - This number is in your Bylaws. If you have old Bylaws, check with your Council or Ninth District PTA. We have a list of the state entity number for every PTA.
- Charitable Trust Number
- Fiscal year start and end date – (found in Article XIV, Fiscal Year and Identification Numbers, Section 1)
- The name and home address of a Principal Officer (usually President or Treasurer, but can be any elected officer)
- Gross Receipts – the total amount your PTA received from all sources during the fiscal year, without subtracting any costs or expenses. This includes all the money you raised from fundraisers, donations, bank interest and the membership dues you keep in your unit (not the membership dues you forward to Council). You will find this number in your Annual Financial Report.

California State PTA has complete assistance:
https://capta.org/pta-leaders/services/tax-filing-support-center/

When completed make 4 copies of the documents and give a copy to:

- President
- Treasurer
- Secretary - to post in the Secretary Minute book
- Council –email is preferred or send a hard copy

Report out to the Executive Board
At your next monthly Executive Board meeting, report that you have filed your PTA’s federal tax return and make sure it is included in the minutes.

If you have any questions, contact your Council or Ninth District PTA. The IRS also has Frequently Asked Questions.
Sample RRF-1

For all tax filing information use the following:

California State PTA Tax Filing Support Services
https://capta.org/pta-leaders/services/tax-filing-support-center/

Examples of how to fill out your RRF-1 and CT-TR-1 are on this website page hyperlinked for your convenience.

If your PTA makes over $50,000 and especially if your PTA makes over $100,000 hire a tax accountant for tax filing. If there is a mistake, they are accountable not you the PTA volunteer. Budget up to $300 for a tax accountant it is well worth it for peace of mind.

Ninth District PTA will also hold Tax Workshops during October and November.
Duties of the Treasurer

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

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

- **Attend all meetings.**
- **Be in charge of writing all checks.** Pay by check all bills duly authorized. The budget is not an authorization to pay bills. Bills must be presented to the Association or to the Executive Board for payment or ratification according to procedures specified in unit Bylaws.
- **Oversee all deposits.**
- **Present monthly Financial Reports** of all checks written and all deposits made. Report beginning and ending balance for the month.
- At the beginning of your term obtain hard copy of financial records and materials such as supplies, ledger, checkbook, tax records, and procedure book from the previous Treasurer or auditor if the auditor has the “books”. These should include the standardized PTA Treasurer’s book (ledger). Keep ledger forever.
- **Keep all records of deposits and expenses in the PTA Treasurer’s ledger.** Write in ink. Make changes in red ink
- Ensure collection process is in place for returned checks that includes reimbursement of applicable bank charges. A returned check is treated as reverse income and reimbursed bank charges are treated as reverse expenses. Verify returned checks have been properly reported.
- **Be an authorized check signer** (not related by blood or marriage or reside in the same household.) The Treasurer must be able to establish and sign on the PTA bank account. California banks usually requires two forms of ID and you SSN.
- **Chair the Budget Committee** and work with the President and the Executive Board to develop a budget that reflects the goals and projects of the PTA.
- **Present the budget** at the first Association Meeting of the year for adoption. The budget can be presented for change at any Association Meeting thereafter.
- **Make sure that membership dues are sent on or before November 1 and monthly after that. Use the Unit Remittance Form.**
- **Make sure that insurance payment and assessment are sent to the Council on or before the due dates. Use the Unit Remittance Form.**
- **File tax returns,** state and federal, and the RRF-1 (Registration Renewal Fee for the charitable trust registration number – CT#). Send copies of tax returns to Council.
• **Send in Workers’ Compensation Annual Payroll Report.** Required even if no one is hired by the PTA. If you used babysitters or interpreters, anyone paid for hours worked for your PTA. If no one was hired, so note on the form.

• **Prepare the Annual Financial Report** at the end of the year.

• Comply with State Board of Equalization sales tax requirements. Unit PTAs are considered consumers rather than retailers and are not required to hold sales tax permits or to collect, report or pay sales tax on fundraising activities. Units pay sales tax at the time of purchase.

### Additional Tips:

- All check signers must be elected officers as specified in your Bylaws and must be a member of the PTA.
- All PTA checks must have two (2) signatures.
- Always use the schools address for PTA. Bank Statements and Bills.
- Two people should always count the money, one being a financial officer or committee chair.
- Never take PTA money home, ask the school to lock it up for you or make a night drop.
- **Keep the filed Tax Forms and ledger permanently.**
- Membership, Insurance and Council Assessment are forwarded to the Council by the due dates. These items do not need board approval.

### Get a binder and keep it by months with:

- A copy of the current budget
- Bank Statement reconciled monthly
- All **Cash Verification Forms** identifying deposits and attached the deposit slip and the balance match.
- All **Payment Authorization Forms** with receipt attached and signed by the President and secretary
- Monthly Treasurer’s report is presented to the Executive Board and filed for audit and attached to the secretary’s minutes.
- The PTA should keep this binder for 7 years.

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

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 15</td>
<td>Upload to myPTEZ a copy of <strong>Annual Financial Report</strong> from the previous fiscal year as approved by Association</td>
</tr>
<tr>
<td>September 15</td>
<td>Upload to myPTEZ a copy <strong>Year-end Audit</strong> from the previous fiscal year as approved by the Association (usually January to June)</td>
</tr>
<tr>
<td>September 30</td>
<td>Upload to myPTEZ a copy <strong>Unit Adopted Budget</strong> for this fiscal year (adopted budget means it has been presented at an Association Meeting and adopted by the Association)</td>
</tr>
<tr>
<td>October 8</td>
<td><strong>Membership</strong> due for State and District Awards</td>
</tr>
<tr>
<td>November 1</td>
<td><strong>Required remittance</strong> of per capita membership dues (send membership monthly thereafter)</td>
</tr>
<tr>
<td>November 1</td>
<td>Complete on-line <strong>Workers’ Compensation Annual Payroll Report</strong> even if no one was hired or paid.</td>
</tr>
<tr>
<td>November 1</td>
<td><strong>$50 Council Assessment</strong> payment due</td>
</tr>
<tr>
<td>November 1</td>
<td><strong>Insurance Premium</strong> payment (Budget $250+, actual premium amount to be announced in Summer)</td>
</tr>
<tr>
<td>November 1</td>
<td>(if the <strong>Insurance Premium</strong> payment is late, you may be assessed a $25 <strong>late fee by California State PTA</strong>)</td>
</tr>
<tr>
<td>November 15</td>
<td>Upload to myPTEZ a copy <strong>Copy of your tax return</strong> - IRS Federal Form 99, State form 199 &amp; RRF-1 (see page 32)</td>
</tr>
<tr>
<td>November 15</td>
<td><strong>Every unit must file ALL Tax Returns each year!</strong></td>
</tr>
<tr>
<td>March 15</td>
<td>Upload to myPTEZ a copy <strong>Mid-year Audit</strong> for current fiscal year (usually July to December)</td>
</tr>
<tr>
<td>June 10</td>
<td><strong>Final remittance of per capita membership dues</strong> for “school year”</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Description of Transaction</th>
<th>Payments ($)</th>
<th>Fee ($)</th>
<th>Deposit/Credit (+/-)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/03</td>
<td>Balance forward</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1500.00</td>
</tr>
<tr>
<td>1096</td>
<td>9/1/03 Bay Council</td>
<td>30.00</td>
<td></td>
<td>-0.00</td>
<td></td>
<td>$170.00</td>
</tr>
<tr>
<td></td>
<td>(membership envelopes)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEP</td>
<td>9/21/03 Membership</td>
<td>-0.00</td>
<td>300.00</td>
<td></td>
<td></td>
<td>$170.00</td>
</tr>
<tr>
<td>1097</td>
<td>9/24/03 Bay Council</td>
<td>120.00</td>
<td></td>
<td>-0.00</td>
<td></td>
<td>$150.00</td>
</tr>
<tr>
<td></td>
<td>(30 @ $10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1098</td>
<td>10/02/03 VOID</td>
<td>0.00</td>
<td></td>
<td>-0.00</td>
<td></td>
<td>$150.00</td>
</tr>
<tr>
<td>DEP</td>
<td>10/02/03 Membership</td>
<td>-0.00</td>
<td>1000.00</td>
<td></td>
<td></td>
<td>$2650.00</td>
</tr>
<tr>
<td></td>
<td>(100 @ $10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1099</td>
<td>10/05/03 Bay Council</td>
<td>400.00</td>
<td></td>
<td>-0.00</td>
<td></td>
<td>$2250.00</td>
</tr>
<tr>
<td></td>
<td>(100 members)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEP</td>
<td>10/12/03 Fall Festival</td>
<td>-0.00</td>
<td>2700.00</td>
<td></td>
<td></td>
<td>$4950.00</td>
</tr>
<tr>
<td>2000</td>
<td>11/5/03 a-b-c novelties</td>
<td>210.00</td>
<td></td>
<td>-0.00</td>
<td></td>
<td>$4740.00</td>
</tr>
<tr>
<td></td>
<td>(festival)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/07/03</td>
<td>Returned check</td>
<td>-0.00</td>
<td>(30.00)</td>
<td></td>
<td></td>
<td>$4710.00</td>
</tr>
<tr>
<td></td>
<td>(R Brown #3100 - festival)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/07/03</td>
<td>Bank fee</td>
<td>-0.00</td>
<td>10.00</td>
<td></td>
<td></td>
<td>$4700.00</td>
</tr>
<tr>
<td></td>
<td>(for returned check)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sample reconciled checkbook register

---

### Sample check

**My PTSA**

6200 Oak Court  
Pleasant Oaks, CA 90000-1100  

**PAY TO THE ORDER OF**  

**Meat Market**

**Thirty-nine and 40/100**  

VOID AFTER 30 DAYS

**FOR** meat - sqght. dinner

"503796" 4567823456897567"1010"

**Jane Courtly**  
**John Price**

TWO SIGNATURES REQUIRED

Date: January 1, 2007

---

344 California State PTA Toolkit – 2011
# Ledger (Sample)

## RECEIPTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Received From</th>
<th>Deposits</th>
<th>Total Receipts</th>
<th>Membership Dues</th>
<th>Fund Raising</th>
<th>Founders Day &amp; Donations</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Local</td>
<td>C/U/SIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7/1/03</td>
<td>Balance forward</td>
<td></td>
<td>1,500.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/1/03</td>
<td>Membership (30 @ $10)</td>
<td>300.00</td>
<td>300.00</td>
<td>18.00</td>
<td>120.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/1/03</td>
<td>Membership (100 @ $10)</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>600.00</td>
<td>400.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/28/03</td>
<td>Fall Festival</td>
<td>2,700.00</td>
<td>2,700.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/6/03</td>
<td>Membership (12 @ $10)</td>
<td>120.00</td>
<td>120.00</td>
<td>72.00</td>
<td>46.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/25/03</td>
<td>Donation</td>
<td>25.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12/1/03</td>
<td>Winter Craft Fair</td>
<td>1,500.00</td>
<td>1,500.00</td>
<td></td>
<td></td>
<td>1,500.00</td>
<td>25.00</td>
</tr>
<tr>
<td>12/7/03</td>
<td>Pizza Night (90 @ $8)</td>
<td>720.00</td>
<td>720.00</td>
<td></td>
<td></td>
<td>720.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6,365.00</td>
<td>7,865.00</td>
<td>852.00</td>
<td>568.00</td>
<td>4,920.00</td>
</tr>
<tr>
<td></td>
<td>audited by Mary Smith 1-15-04</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/20/04</td>
<td>Membership (10 @ $10)</td>
<td>100.00</td>
<td>100.00</td>
<td>60.00</td>
<td>40.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## DISBURSEMENTS

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

---

*California State PTA Toolkit – 2011*
### Annual Financial Report (Sample)

The *Annual Financial Report* reports gross receipts and disbursements for the fiscal year and has separate sections for amounts belonging to the Association and amounts NOT belonging to the Association. The report is distributed to the Executive Board, to the Membership, and may be required by federal and state tax agencies. Copies of these reports must also be forwarded to the council and district PTAs, as required in the Bylaws.

![Image of Annual Financial Report (Sample)](image)

---

**Fig. F-6 Annual Financial Report (Sample)**

---

*California State PTA Toolkit – November 2016*
Records retention schedule and destruction policy

It is very important that certain records be retained. The current IRS letter of determination, the current bylaws and standing rules approved by the state parliamentarian, and articles of incorporation (for incorporated PTAs) must be readily accessible at all times.

Listed here are items that must be reviewed on a periodic basis and kept in a safe place. Members of the executive board must properly dispose of records by shredding the document within 30 days of the expiration of the holding period.

To assist in this process, it is recommended that upon filing records, note on the outside of the box a “Destroy After” date.

**PERMANENT STORAGE**

All audit reports
Articles of Incorporation
Canceled checks for important transactions (e.g., taxes, contracts). Checks should be filed with papers pertaining to each transaction.
Corporation exemption documents (if incorporated)
Reports filed with the Attorney General
Corporation reports filed with the Secretary of State
Legal correspondence

Insurance records:
- Accident reports
- Claims
- Employee Acknowledgement Forms
- Insurance Incident Reports
- Policies

Ledgers (bound)

Minutes of executive board and association (bound)

PTA Charter

Tax documents:
- Exempt status
- Group exemption
- Letter assigning IRS Employer Identification Number (EIN)
- State and federal tax forms, as filed

Correspondence with state or federal agencies
Trademark registrations

**10 YEARS**

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

**7 YEARS**

Bank statements that contain photocopies of canceled checks
Cash receipt records
Checks (other than those listed for permanent retention)
Expired contracts and leases
Invoices
List of board members and their contact information
Payment authorization and expense forms (receipts attached) for payments to vendors or reimbursement to officers
Purchase orders
Sales records

**3 YEARS**

General correspondence
Employee records (post-termination)
Employment applications
Membership lists, including names and full contact information

**1 YEAR**

Bank reconciliations
Certificates of Insurance
Correspondence with vendors if non-contested
Duplicate deposit slips
Inventories of products and materials, updated yearly
Membership envelopes/forms for current membership

**NOTE:** Financial officers have a fiduciary responsibility to protect sensitive and confidential information. Copies of deposited checks should be shredded after the audit has been completed.

California State PTA  www.capta.org
*The Communicator* July 2011
Workers’ Compensation Payroll Report

All PTAs must complete this form. Workers Compensation Report now on-line!

All Unit PTAs must file a Workers’ Compensation Annual Payroll Report. Reports must be forwarded through channels and received by California State PTA no later than January 31. The report covers payments to workers made from January 5 through January 4. The previous Treasurer should have compiled a list of payments made from January to the end of the term for the current Treasurer to use in preparing this annual report.

If no one was hired (or paid), this form can be filled out and returned to Council PTA on November 1 when your PTA is remitting the Insurance payment. If your PTA hired someone, this form can be completed before winter break and mailed to Council.

If no one was employed during the report period, complete the information as requested and write “No Payment Made” in the area where one would list any employee’s name.

If workers were paid (even for one hour), report the name of the worker, specific type of work performed, date worked, amount paid and whether the worker carried personal Workers’ Compensation insurance.

- If the PTA does not pay the worker directly but donates the money to the school, do not list the worker.
- Individuals paid directly are considered to be hired by the PTA and listed on this form (PTA as an Employer).
- If independent contractors have their own insurance, they are listed but a copy of their certificate of insurance is included with the form. The association will not be paying any additional premium if independent contractors have their own insurance.

You must be specific about what type of work is performed:

- Off-duty interpreters hired by PTA, with payment made by the PTA directly to the interpreter, are considered employees.
- Individuals such as custodians paid by a school district or other employer through a Rental Agreement are NOT considered to be hired by the PTA and are not listed on this form.
- Individuals paid by the PTA and the PTA has filed any employment report such as a 1099 ARE considered to be hired by the PTA and ARE listed on this form.
- Payments to the school with a fiduciary agreement are not included, if the persons were salaried by the school during the period of service to the PTA.
- Aids hired by the PTA as an independent contractor for the purposes of special education support during a PTA event (e.g. Grad Nite, dances) are considered employees of the PTA.
Worker Compensation Report Instructions

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

Every Unit, Council and District PTA must complete and return this form even if no one was paid.

Name of PTA ___________________________ District PTA ____________
Address _______________________________ Council ________
City ____________________________ Zip ______

Please note: List only those employees that PTA pays directly. Attach copies of all DE 6 and DE 642. Do NOT list when monies are donated to school district for employee salaries. Do NOT list company name, only individual names.

<table>
<thead>
<tr>
<th>NAME OF WORKER</th>
<th>TYPE OF WORK BE SPECIFIC</th>
<th>DOES PERSON PAID CARRY HIGHER OWN WORKERS' COMPENSATION INSURANCE?</th>
<th>DATES WORKED</th>
<th>PAYROLL AMOUNT PAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>JAN 5,____ to JAN 4,____</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
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<td></td>
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<tr>
<td>11</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Payroll for All Employees

B
Less $1,000
- $1,000.00

C
Gross Payroll

D
Premium due for additional Workers' Compensation Insurance coverage, _____% of Gross Payroll (line C)

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

This form must be completed and forwarded through渠道 to reach the California State PTA office no later than January 31.

- Unit, council and district PTAs are required to file this form, even if no one was paid.
- Report ALL paid workers - attach additional Payroll Report detail pages(s) as necessary.
- Attach copies of quarterly employee reporting forms DE-6 and DE-642 for Independent Contractors.
- Write "NO ONE PAID" across form if no one was paid.
- Signed by treasurer or president.
- Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.
- See California State PTA Toolkit, "Workers' Compensation Annual Report," 5.3.31 for more information.

Date__________________________ Signed__________________________
Telephone (______) ___________________________ Position__________________________

Your contact info here
EVERY UNIT, COUNCIL AND DISTRICT PTA MUST COMPLETE AND RETURN THIS FORM EVEN IF NO ONE WAS PAID

WORKERS' COMPENSATION ANNUAL PAYROLL REPORT
(Attach insurance premium payment to Report and forward to council/district PTA as directed by their deadline date. Payment must be received from district PTA on or before January 31)

Name of PTA: Scarratt Elementary
District: 45
Address: 1234 Bales Street
City: My Town, CA
Zip: 90000

Please note: List only those employees that PTA pays directly. Attach copies of all DE-6 and DE-542. Do NOT list when monies are donated to school district for employee salaries. Do NOT list company name, only individual names.

<table>
<thead>
<tr>
<th>NAME OF WORKER</th>
<th>TYPE OF WORK</th>
<th>BE SPECIFIC</th>
<th>DOES PERSON PAY HIS/HER OWN WORKERS' COMPENSATION INSURANCE?</th>
<th>DATES WORKED</th>
<th>PAYROLL AMOUNT PAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Mary Jones</td>
<td>babysitter</td>
<td>no</td>
<td>Yes*</td>
<td>2/14, 4/21</td>
<td>$50.00</td>
</tr>
<tr>
<td>2 Sally Smith</td>
<td>babysitter</td>
<td>no</td>
<td></td>
<td>10/14, 11/5</td>
<td>$200.00</td>
</tr>
<tr>
<td>3 Joe Harris</td>
<td>musician</td>
<td>no</td>
<td></td>
<td>10/12-10/14</td>
<td>$500.00</td>
</tr>
<tr>
<td>4 Bill Johnson</td>
<td>carpenter</td>
<td>no</td>
<td></td>
<td>1/3 - 4/5</td>
<td>$1500.00</td>
</tr>
<tr>
<td>5 John White</td>
<td>storyteller</td>
<td>paid $150.00</td>
<td>YES*</td>
<td>1/10</td>
<td></td>
</tr>
<tr>
<td>6 Sarah Melody</td>
<td>Holiday show</td>
<td>no</td>
<td></td>
<td>12/1 - 12/5</td>
<td>$250.00</td>
</tr>
</tbody>
</table>

Total Payroll for ALL Employees: $2500.00

Less $1000 = $1,000.00

Gross Payroll: $1500.00

Premium due for additional Workers' Compensation insurance coverage. 3.5% of Gross Payroll: $52.50

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

This report form must be completed and forwarded through channels to reach the California State PTA office no later than January 31.

- Unit, council and district PTAs are required to file this form, even if no one was paid.
- Report ALL paid workers – attach additional Payroll Report detail pages(s) as necessary.
- Attach copies of quarterly employee reporting forms DE-6 and DE-542 for Independent Contractors.
- Write "NO ONE PAID" across form if no one was paid.
- Signed by treasurer or president.
- Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.
- Insurance premium received in the California State PTA office after January 31 is subject to a $25 late fee by State PTA.
- See California State PTA Toolkit, 'Workers' Compensation Annual Report,' 5.6.5 for more information.

Date: December 21, 2012
Signed: Martha Jones
Phone: 123-4567
Position: Treasurer

FOR COUNCIL/DISTRICT PTA USE ONLY

<table>
<thead>
<tr>
<th>PAYMENT DATE</th>
<th>CHECK NUMBER</th>
<th>AMOUNT OF CHECK</th>
<th>TOTAL ADDITIONAL PREMIUM (LINE D)</th>
<th>AMOUNT DUE</th>
</tr>
</thead>
</table>

Signature: (Council/district PTA president or treasurer)
SDUSD Administrative Regulation 1230
School Connected Organizations

San Diego Unified School District Administrative Regulation 1230 governs fundraisers held on school campuses by non-district organizations. PTAs are non-district organizations because we are independent non-profit organizations and not part of the school. Whenever you hold a fundraiser or membership drive on school property, you must follow this procedure.

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

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

2. **PTAs are not required to donate 50% minimum of their fundraising proceeds to the school's control.**
   PTA money raised is under PTA control, not school control.

3. **School District employees such as teachers or school secretaries can serve on PTA Executive Boards as an elected officer as long as it does not present a conflict of interest and all duties are conducted in a volunteer capacity.**

4. **PTA funds must be kept separate from school and ASB funds.**
   The PTA shall be responsible for their own bookkeeping and accounting.

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

6. **Students cannot participate in fundraising during instruction time.**
   The manner in which the fundraising activity will be conducted (e.g., demand made on staff or instructional time and district materials) **must be minimal.**
   Academic instruction time is considered to be “bell-to-bell.” Make sure your PTA fundraiser including jog-a-thons is scheduled before - or after school hours.

To read Administrative Regulation 1230, go to the San Diego Unified website at [www.sandiegounified.org](http://www.sandiegounified.org). At the very top line find “A-Z Index” and click. Or on the index page look for Procedures and click.
To be completed by organization:

Name of Organization: ____________________________________________
Address: ______________________________________ Phone: _______
Organization Contact: ____________________
Address: ______________________________________ Phone: _______
Purpose of Activity: ____________________________________________

Description of Activity: ________________________________________
Date: ______ Time: ______

The signature of the organization's representative below confirms compliance with the following criteria:

- Organization is nonpartisan.
- Organization is charitable as defined by Internal Revenue Code Section 501(C)(3).
- Purpose of the activity is nonpartisan and charitable.
- Organization has reviewed Administrative Regulation 1230 and will conduct activity in compliance with the procedure.

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

To be completed by principal:

Name of school: _______________________________________________

The principal agrees to:

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

Signature of Principal: __________________________ Date: _____________
Common Forms Treasurer Will Use

Forms to follow for copying.
You can also download from www.sdrcouncilpta.org

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

Cash Verification Form – Give this form to people collecting money for your PTA whether from membership, fundraisers, or donations. Two people count funds (cash and checks), fill out form and both sign. Treasurer recounts and signs that you received the funds. Keep one copy for your Treasurer records and give a copy to each person who counted the money. For ease of processing you can purchase carbonless triplicate forms at the Council Office.

Request for Advance/Payment Authorization – Give this form to person requesting a cash advance to pay for an approved PTA expense. Person is expected to submit an expense statement within about 2 weeks along with the required receipts and refund any unused portion of the advance.

Payment Authorization/Request for Reimbursement – Use this form whenever you pay a bill to a company or individual. Attach invoice or receipt. You can also use this form to reimburse someone who paid for an authorized PTA expense out of their own pocket. Refer to How to Handle PTA Money starting on page 22.

Committee Report – Fill out for each event or activity. Should be filled out by committee chair but can be filled out by Treasurer. Helps you keep track of income and expenses and shows net income. This is a suggested format, any format works.

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

Fiduciary Agreement – Use this form when you donate money to your school for a specific reason. The school principal or designate signs the form which means they agree to spend the money for the designated purpose by a specified date or they will return the money.
2018 - 2019 Unit Remittance Form

Name of PTA ____________________________________________
Treasurer Name ____________________________________________ Date: ____________
Phone (____) ___________ E-Mail ____________________________________________

Membership dues: _____ at $5.75 per capita $_____
15 Members Due to us by Sep. 14 for 9D PTA Early Bird Recognition

$50 Council Assessment Due November 1st $_____

$232 Insurance Premium Due November 1st $_____

Check #__________ TOTAL $_____

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

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

2017 - 2019 COUNCIL FINANCIAL TEAM
Treasurer: Rachel Wohnhaas 619-297-7821 treasurer@sdcouncilpta.org
Council Office 619-297-7821
REQUEST FOR ADVANCE/PAYMENT AUTHORIZATION

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name __________________________________________ Telephone (____) ______________________
Address __________________________________________________________________________________
City/Zip __________________________________________________________________________________

Funds being requested for: _____________________________________________________________

List estimated costs:

____________________________________________________________________________________
$ __________

____________________________________________________________________________________
$ __________

____________________________________________________________________________________
$ __________

____________________________________________________________________________________
$ __________

TOTAL ADVANCE REQUESTED $ __________

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

Signature __________________________________________ Date __________________________

FOR PTA TREASURER USE:

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

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

President's signature: __________________________ Date: __________________________
Date approved in minutes: __________________________ Secretary's signature: __________________________
COMMITTEE REPORT

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

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

Goals
Money to be used for __________________________

Committee Details
Chairman __________________________ Secretary __________________________
Members (including students) __________________________
Consultants __________________________

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

Financial Details
Proposed budgeted income $ ________ Actual income $ ________
Proposed budgeted expense $ ________ Actual expense $ ________
Net income $ ________

Volunteer Details
Number of volunteers needed to conduct activity adequately: ________ Total volunteer hours: ________

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

Report Details. Attach any detailed information as requested.
1. Was insurance company contacted prior to planning?  Cold Yes ☐ No
Was extra coverage required?  ☐ Yes ☐ No
Cost? ________

2. Was the Insurance and Loss Prevention Guide reviewed prior to event?  ☐ Yes ☐ No

3. Was a written contract required?  ☐ Yes ☐ No
Association approval? ☐ Yes ☐ No Signed by president and one elected officer?  ☐ Yes ☐ No

4. Was the timing of the activity appropriate?
If not, suggest more appropriate date(s): __________________________

5. Attach a detailed timeline to report.

6. Were there any special requirements?  ☐ Yes ☐ No

7. How was activity publicized?
Attach any articles or fliers

8. Specify equipment needs:

9. Special contacts/contact information (Speakers, judges, service providers):

10. Attach a detailed financial report. Attach copies of all inventory reports and cash verification forms for auditor.

11. Additional comments:

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

Prepared by __________________________ Date ____________

Report due 30 days after completion of activity.
DONATION RECEIPT

Date ________________________________

Name ____________________________________________

Cash contribution $ ______________________________

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

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

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

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

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

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

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

Authorized by ____________________________________________

IRS EIN ____________________________________________

PLEASE RETAIN FOR YOUR TAX RECORDS
THANK YOU FOR YOUR SUPPORT
FIDUCIARY AGREEMENT

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

The gift money is for the sole purpose of ___________________________.

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

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

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

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

PTA/PTSA President

Date

PTA/PTSA Treasurer

Date

School Administrator

Date

School District Administrator

Date
AUTHORIZATION TO TRANSFER FUNDS BETWEEN ACCOUNTS

Date: __________________________

Reason for transfer: __________________________

Transfer from account: __________________________

Transfer to account: __________________________

Amount to transfer: __________________________

Requested by: __________________________

Authorized by: __________________________
  (Authorized Check Signer)

Authorized by: __________________________
  (Authorized Check Signer)

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

Date of Transfer __________________________ Bank Transaction Number __________________________

10/2010
How to Open a new PTA Bank Account

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

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

Typically the bank will ask for the following:

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

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

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

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

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

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

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

- **Signed minutes of Election Meeting**
  
  In the minutes the bank will want to see the motion:

  [some person] moved to remove [past treasurer], [past President] and [past third signer] from the bank account effective [date of end of fiscal year].

  [some person] moved to add [new treasurer], [new President] and [new third signer] to the bank account effective [date of beginning of fiscal year].

- **Identification Cards for each check signer** – most banks require two forms of identification. Ask the bank what ID cards they will accept.
PTAEZ Makes PTA Accounting Easier

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

ONLINE PROGRAM STREAMLINES ACCOUNTING

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

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

- **Easily record your transactions** within a secure ledger program that can be accessed from any desktop or laptop computer with internet connectivity. You can record checks, receipts, deposits, and electronic transfers, and you can even print your actual checks with the system.

- **Manage budgets, fundraisers and programs**, and generate reports to review your progress.

- **Broaden your fundraising reach** with an integrated online store that is easy to set up – sell memberships and receive donations from friends and family not in your area.

- **Send emails** to individuals or groups with attachments.

- **Provide limited access to others** for viewing, or even provide functional capability to others within your account.

- **Generate a variety of PTA-specific reports** to include federal and California tax worksheets for tax-form completion.

MORE INFORMATION AVAILABLE

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

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.

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

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.