

Torrance Council of PTAs
Financial Training Workshop
Handouts
September 2022

AIM Association Insurance Management Inc.

<https://capta.org/pta-leaders/services/insurance/>

Contact AIM: capta@aim-companies.com
 (800) 876-4044 or (214) 360-0801

The following information is available to you on the website:

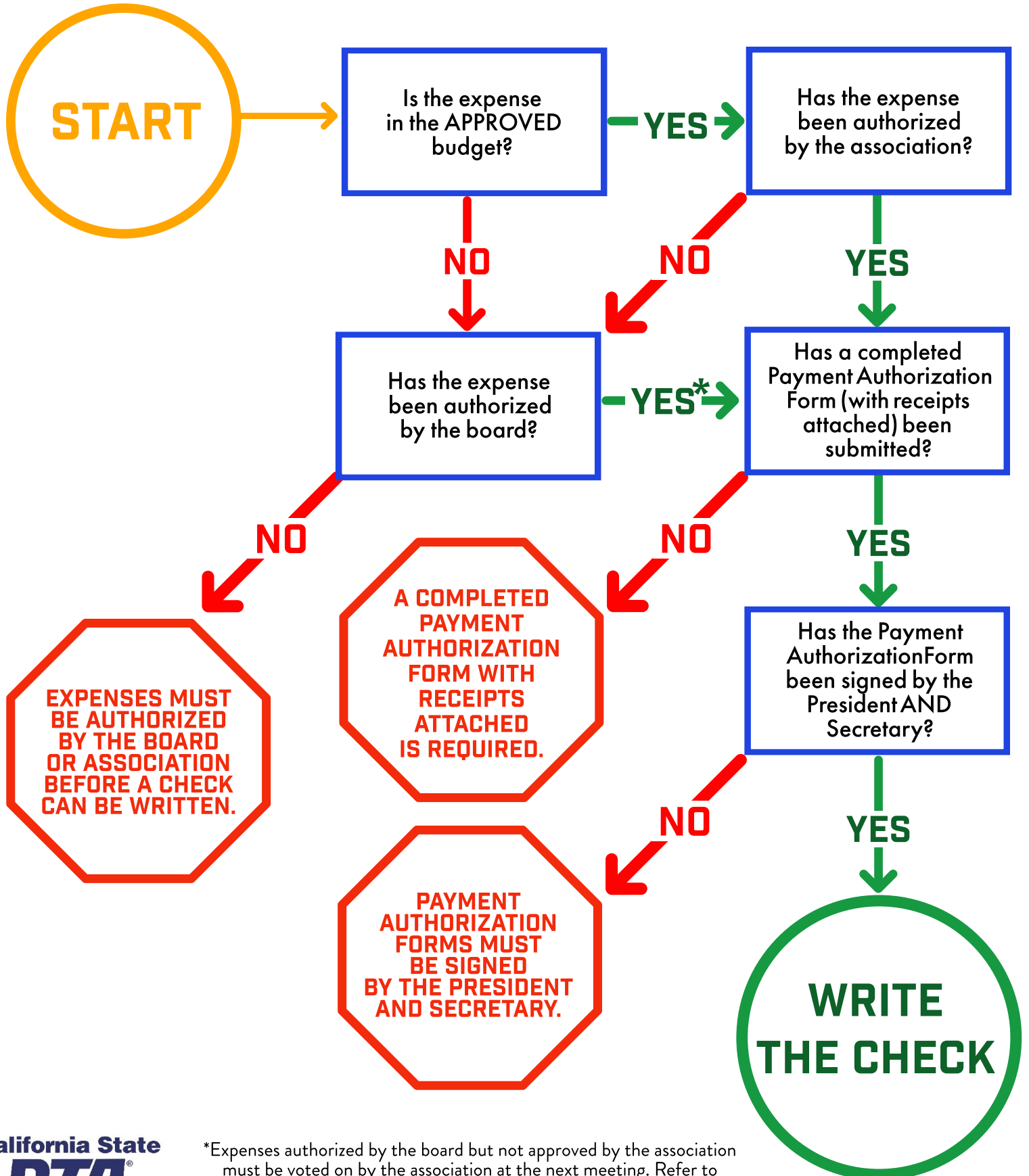
- A complete *Insurance & Loss Prevention Guide*
 - http://downloads.capta.org/Leaders/Insurance/CAPTA_Insurance_Guide_2019_FINAL.pdf
- Red Light, Yellow Light, Green Light pages are listed in the *Insurance & Loss Prevention Guide*. Some events that are covered by insurance may not be approved activities in TUSD. Please check with the school's administration and TUSD if there is any question.
 - Red Light – Certain activities and events are prohibited and are not covered under your insurance policy. Individual PTA officers may be held personally liable for conducting any of the events noted in RED in the guide. The RED light activities are prohibited activities.
 - Yellow Light – Occasionally, PTAs want to sponsor activities which may require waivers of liability and certificates of insurance. PTAs must strictly adhere to PTA guidelines and/or other special arrangements. All conditions must be met before undertaking any activities noted in YELLOW on the following page of the guide. The insurance broker must be consulted.
 - Green Light – Approved activities and events are noted in GREEN in the guide. Please refer to the California State PTA Toolkit and the National PTA Quick-Reference Guides for more information about appropriate PTA fundraising activities.
- Updated vendors list
- The following are available online or in the *Insurance & Loss Prevention Guide*:
 - Waiver Forms*
 - List of approved vendors
 - Vendor Insurance Requirements
 - Vendor Hold Harmless Agreement* (for PTA fundraising events)
 - Claim/Incident Report Form*

*These forms are available in English and Spanish.

NOTE: The insurance runs from January 5 through January 4 of each year. All school districts should have on file a certificate and endorsement for your district. When filling out the *Facilities Use Form* for the use of school facilities, please note the following on the form:

“Insurance certificate is on file with the school district. My insurance agent mailed a certificate and endorsement directly to the school district business insurance or facilities office.”

CAN WE WRITE THIS CHECK?



PTA Check Request Procedure

Budget approval is **not** authorization for the expenditure of funds except as stated in the bylaws (e.g., transitory portion of membership dues and Founders Day freewill offering). Authorization for the expenditure of funds within the approved budget is obtained in one of two ways:

1) Authorized by the Association: Funds released prior to spending

Releasing funds authorizes the executive board to approve purchases and expenditures. A motion must be made at an association meeting to release funds; this is separate from budget approval.

- Before the association meeting
 - VPs/chairmen should plan ahead and inform the financial team of funds needed to be released before the next association meeting
 - Financial team should ensure that there are/will be enough funds to cover the funds released
- At the association meeting, move to release the funds needed before the next association meeting. Note that this could be only a portion of the budgeted amount for an item and not necessarily the entire budgeted amount. Examples of motions:
 - “I move to release \$100 for Red Ribbon Week”
 - “I move to release up to \$10 per person to attend the council luncheon, not to exceed \$200”
 - “I move to release 55% of the funds collected for the cookie dough fundraiser”
 - In the interest of time, a list of funds to be released may be posted.
“I move to release funds as posted”
- At the executive board meeting, Vice President or Committee Chairman presents activity plan and estimated expenses for approval (must be recorded in the minutes).
 - A plan is recommended for programs, fundraisers, and events such as Teacher Appreciation Lunches, promotion activities, or any other event that the executive board should review. For items like council lunches, workshops, and postage, a plan may not be needed.
 - If the plan and expenses are not presented in advance of the activity they should be presented to the executive board at the time the receipts are submitted. There is a risk to the chairman if the executive board does not approve of how the funds were spent.
- Check request
 - Requestor submits original receipts and Payment Authorization Form (PA).
 - President signs the PA to denote that it is a PTA-authorized expenditure. Secretary signs the PA to denote that the expense has been approved (a motion to release the funds has been recorded in the association meeting minutes).
 - Treasurer writes the check. Since the funds have been released, the check can be written at any time.

2) Authorized by the Executive Board: Funds NOT released prior to spending

If funds were not released by the association the executive board must authorize the spending.

- At the executive board meeting, Vice President or Committee Chairman presents activity plan and estimated expenses for approval (must be recorded in the minutes)
 - A plan is recommended for programs, fundraisers, and events such as Teacher Appreciation Lunches, promotion activities, or any other event that the executive board should review. For items like council lunches, workshops, and postage, a plan may not be needed.
 - If the plan and expenses are not presented in advance of the activity they should be presented to the executive board at the time the receipts are submitted. There is a risk to the chairman if the executive board does not approve of how the funds were spent.
- Check request
 - Requestor submits original receipts and Payment Authorization Form (PA).
 - Executive board votes to 'pay the bill.'
 - President signs the PA to denote that it is a PTA-authorized expenditure. Secretary signs the PA to denote that the expense approval by the executive board has been recorded in the minutes.
 - Treasurer writes the check. Since the funds have not previously been released, the check should be disbursed after the expense has been approved by the executive board.
- Unbudgeted expenditures

Spending funds on unbudgeted items between meetings of the association is limited by an amount specified in the bylaws. Consult the bylaws for the specific amount allowed (see Article VIII, Section 2).

Regardless of approval method, all checks written must be either approved (bills to pay) or ratified at the next association meeting.

EVENT PLANNING WORKSHEET

Attach separate sheet(s) if more space is required for any section

* Item must be approved by the executive board.

** Item must be approved by the association.

EVENT / FUNDRAISER / PROGRAM TITLE:	
Chairperson(s):	
Email & Cell:	
Location:	Date and time:
Description:	

EVENT INCOME AND EXPENSES

Budgeted income: \$ _____

Budgeted expense: \$ _____ **Is this a self-funding event?** **Yes** **No**

List income and expense categories and estimates. Include things such as facility use permit, flyers, handouts, copy fees, nametags, refreshments, signs, presenter, publicity, audio/visual, etc.

Income	Expenses
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
Total estimated income:	Total estimated expenses:
\$	\$

CATERING

Name of Company:	Contact Information:
Cost per person:	Tip Amount:
Tax Amount:	Delivery Charge:
Menu Options:	

COMMITTEE MEMBERS

Committee members are appointed by the president and ratified by the executive board

1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

SPECIAL CONTACTS (JUDGES, SPEAKERS, SERVICE PROVIDERS)

Name	Contact Information

CHECK WHEN COMPLETED (if applicable)

- | | | |
|---|---|---|
| <input type="checkbox"/> Program approved by council
<input type="checkbox"/> OK with PTA budget
<input type="checkbox"/> OK with council/TUSD calendar
<input type="checkbox"/> OK with insurance
<input type="checkbox"/> Vendors need hold harmless and liability insurance
<input type="checkbox"/> Received staff input
<input type="checkbox"/> Facility Use Permit
<input type="checkbox"/> Special requirements
<input type="checkbox"/> Podium/Microphone
<input type="checkbox"/> Flag
<input type="checkbox"/> Custodian | <input type="checkbox"/> Volunteers confirmed
<input type="checkbox"/> Judges confirmed
<input type="checkbox"/> Hospitality arranged
<input type="checkbox"/> Parking logistics
<input type="checkbox"/> Signage
<input type="checkbox"/> Publicity/Invitation materials
<input type="checkbox"/> Developed
<input type="checkbox"/> Copied
<input type="checkbox"/> Email notification sent
<input type="checkbox"/> Posted on social media
<input type="checkbox"/> Press release via TUSD | <input type="checkbox"/> Parental permission slip
<input type="checkbox"/> Developed
<input type="checkbox"/> Copied
<input type="checkbox"/> Distributed
<input type="checkbox"/> Evaluation form(s)
<input type="checkbox"/> Developed
<input type="checkbox"/> Copied
<input type="checkbox"/> Other (list)
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/> |
|---|---|---|

CHECK AND DATE WHEN COMPLETED

- Date funds allocated by council: _____
- Date event plan approved by executive board: _____
- Date contract approved by association (write N/A if not applicable) : _____

NOTES (include items to be finalized):

Copy to President, Treasurer, and Chairman

Chairman: Keep with copy of signed contract, flyers, announcements, etc.



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AUTHORIZATION TO TRANSFER FUNDS BETWEEN ACCOUNTS

Date: _____

Reason for transfer: _____

Transfer from account: _____

Transfer to account: _____

Amount to transfer: _____

Requested by: _____

Authorized by: _____

(Authorized Check Signer)

(Authorized Check Signer)

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

Date of Transfer _____

Bank Transaction Number _____



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AUTHORIZATION FOR PAYMENT VIA EFT/BANK BILL PAY SERVICES

ATTACH ALL INVOICES AND ORIGINAL SIGNED REQUEST FOR PAYMENT

Date _____

Vendor Name _____

Address _____

City/State/Zip _____

Telephone (_____) _____ Email _____

Budget Account _____

Reason for Payment _____

Payment Account _____

Payment Amount _____

Requested By _____

Authorized By _____ Date _____
(Authorized Check Signer)

Authorized By _____ Date _____
(Authorized Check Signer)

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

FOR PTA TREASURER USE:

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

Transaction Date	Transaction Number
------------------	--------------------

Date Approved in minutes: _____ Secretary's signature _____

08/2017

Fig. F-11 Authorization for Payment Via EFT/Bank Bill Pay Services

Bank Reconciliation Worksheet

Statement Date: _____

- Record any bank fees and/or charges listed on the statement in the checkbook register and treasurer report.
- Record any interest earned and/or automatic deposits in the checkbook register and treasurer report.
- Determine any discrepancies in recorded checks and/or deposits and record adjustments in the checkbook register and treasurer report.

List of uncleared checks (checks written and recorded in checkbook register but not yet cashed by bank; i.e, not posted on the statement) (include check number and amount):

			TOTAL	

List of uncleared deposits (deposits made to the bank not posted on the statement):

			TOTAL	

Statement Ending Balance _____

+ Total of uncleared deposits _____

(Add total of uncleared deposits listed above)

Subtotal _____

- Total of uncleared checks _____

(Subtract total of uncleared checks listed above)

Reconciliation Balance _____

Checkbook Register/
Treasurer Report Balance _____

(Reconciliation balance should be equal to the
checkbook register/treasurer report balance)

Signature _____ Date _____

Reviewed by _____ Date _____



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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EIN _____
 Council _____ District PTA _____
 Bank Name _____ Acct Name _____
 Bank Address _____ City/Zip _____
 Membership Dues Per Bylaws \$ _____
 Total Members YTD _____ E-Members YTD _____

Dates covered by this audit _____ to _____

Check numbers reviewed in this audit _____ to _____

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

BANK RECONCILIATION

BANK STATEMENT BALANCE as of _____ (date)	\$ _____
DEPOSITS not yet credited (add to balance)	\$ _____
\$ _____ \$ _____ \$ _____	

UNCLEARED CHECKS (List check number and amount)

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

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

*These lines must balance

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

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

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

Date Audit Completed _____ Date Audit Reviewed by Committee _____

Date Executive Board Adopted _____ Date Association Adopted _____

Auditor's Signature _____ Auditor's Printed Name _____

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

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

Review Committee Signature(s) _____

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



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AUDIT CHECKLIST

Unit Name

Date

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

Fig. F-5 Audit Checklist



SUMMARY OF TAX & GOVERNMENTAL FILINGS (For July-June tax year):

Who must file	Government agency	Forms	Due Date
All Units and Councils	Internal Revenue Service (IRS)	Federal tax returns (990N, 990EZ, or 990. (Additional schedules required if income is over \$50,000))	November 15
All Units and Councils	Franchise Tax Board (FTB)	State tax returns (199N or 199)	November 15
All Units and Councils	California Attorney General	Charitable trust renewal (RRF-1) (plus CT-TR-1 or 990EZ/990 and schedules)	November 15
Incorporated Units and Councils	California Secretary of State	Statement of Information (SI-100)	Once every two years (depending on the date of incorporation)
Units or Councils holding raffles	California Attorney General	Registration form (CT-NRP-1) before each registration year (September 1-August 31)	Allow at least 60 days prior to starting first raffle
Units or Councils holding raffles	California Attorney General	Report form (CT-NRP-2) after each registration year (September 1-August 31)	October 1
Units or Councils holding charitable gaming activities	California Department of Justice	Fundraiser annual registration: form available at http://oag.ca.gov/gambling/charitable	Allow at least 30 days before event

For more details: <https://capta.org/pta-leaders/services/tax-filing-support-center/>

Please make sure that your council and units have submitted all required filings. Government agencies can revoke your PTA's non-profit, tax-exempt status if you fall behind.

IMPORTANT - If you have received notices from any government office (for example Internal Revenue Service, Franchise Tax Board, Attorney General, Department of Justice, or Secretary of State) regarding fines, penalties, revocations, or suspension of your PTA, please **DO NOT CALL** that office directly. Contact your council and Thirty-Third District PTA immediately (taxandgovfiling@33rdpta.org) and we will work with the California State PTA to resolve all issues as they have expertise and have developed good working relationships with these state and federal agencies.

Tax Return, RRF-1, and SI-100 Search Resources

990N (e-postcard):

Go to <http://apps.irs.gov/app/eos/>

From the “Search Database” menu, choose “Form 990-N (e-Postcard).”

From the “Search By” menu, choose “Employer Identification Number.” (This seems to be the default setting.)

In the “Search Term” field, enter the federal tax ID number (with or without dash).

Hit the “Search” button.

If the PTA has filed any 990-N forms, it will appear in the results. Click on the link to get a list of the 990-N forms filed by the PTA. Forms are listed by “Tax Year.” A tax year of 2021 refers to the period from July 2021 through June 2022.

Recently filed 990EZ/990 forms are available at the website above.

From the “Search Database” menu, choose “Copies of Returns (990, 990-EZ, 990-PF, 990-T).”

RRF-1 forms (as well as raffle registration status):

Go to rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y

OR enter “registry verification search” in your search engine.

Enter one of the identification numbers in the appropriate field (Charitable Trust number, FTB organization number, or federal tax identification number). Hit the “Search” button.

The resulting table should include the Charitable Trust status. Click the organization name for more detail. The details include information about all submitted RRF-1 forms, as well as links to any correspondence from the Attorney General’s office.

SI-100: (for incorporated councils and units only)

Go to the **new** SOS website: <https://bizfileonline.sos.ca.gov/search/business>

Enter the corporation number (without the “C”) in the search field. Hit the magnifying glass icon.

Click on the council or unit name to get the detailed list of information.

California State PTA’s Tax Filing Support Center:

<https://capta.org/pta-leaders/services/tax-filing-support-center/>

Electronic filing for forms 990/990EZ:

For tax years ending later than July 31, 2021, form 990EZ can only be filed electronically; the IRS will no longer accept the paper forms.

The CAPTA tax filing support center links to this site where you can file electronically:

<https://efile.form990.org>

CHARITABLE TRUST NUMBERS, RRF-1, SI-100, & RAFFLE PERMITS

Charitable Trust Registration Renewal Fee Report (RRF-1):

- Complete the Annual Financial Report first, as you will need the gross receipts from the tax year (July 1 - June 30) to complete the RRF-1.
- Gross receipts on RRF-1 should match tax returns.
- Fees paid with RRF-1 depend on gross receipts.
- There is a new version of the RRF-1 form that must be used starting with the 2019-2020 tax year. If you're filing the RRF-1 for prior years, please use the old form.
- A copy of the 990EZ/990 (plus schedules) OR the CT-TR-1 (plus schedules for Other Revenue or Other Expense, if needed) must be sent with the RRF-1.
- RRF-1 is due to the Registry of Charitable Trusts by November 15. Extensions are allowed if the PTA has been given an extension by the IRS for the federal tax return.
- The name of the organization should match the name in the Registry of Charitable Trusts.
- On the CT-TR-1, in the assets section, the balance of CDs is recorded as savings, not investment.
- See the attached annotated RRF-1 and CT-TR-1 for more information.

For incorporated units and councils, Statement of Information (SI-100):

- File this form once every two years with the California Secretary of State's office. The due date depends on the date that the PTA was incorporated.
- You may file online and pay the \$20.00 fee by personal credit card; this is a useful option if you need the SI-100 to be processed quickly. Be sure to print out a second copy of the form to submit with your reimbursement request.
- You may also print out the form and pay by check. If you pay by personal check, be sure to print out a second copy of the form to submit with your reimbursement request.
- Under "Agent for Service of Process," please put: Sherry Griffith, 2327 L Street, Sacramento, CA 95816.

Raffles:

- CT number is required, plus you must register for permission to hold a raffle.
- 90% of the gross receipts from selling raffle tickets **must** go toward charitable purposes. (At most 10% can be used for administrative costs, purchasing prizes, etc.)
- 50/50 raffles are illegal.
- The registration period for raffles is September 1-August 31. Any raffles planned for during that period must be included on the registration form (CT-NRP-1), which is due to the Office of the Attorney General prior to September 1. An entity status letter (see resources below) must be attached as proof of current California state tax exempt status.

- Any raffles held during the period of September 1-August 31 must be reported on the Nonprofit Raffle Report (CT-NRP-2) by October 1. If no raffles were held, submit a report indicating zero gross receipts.
- Please read the FAQs about raffles on the Attorney General's website prior to planning any raffles.
- Please read the questions on the Nonprofit Raffle Report prior to planning any raffles.
- Charity poker events, casino nights, and bingo games all have many regulations. Please check with the Attorney General's website, local law enforcement, capta.org, the school district, and PTA's insurance broker prior to planning this type of event.

Resources

- To look up your PTA's CT number or status at the Registry of Charitable Trusts: <http://rct.doj.ca.gov/MyLicenseVerification/Search.aspx?facility=Y> and enter your PTA's FEIN.
- RRF-1 form and instructions: <https://oag.ca.gov/charities/renewals>
- Raffle registration form: http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_1.pdf
- Raffle registration checklist: <https://oag.ca.gov/charities/raffles> scroll down to Non-profit Raffles Checklist.
- Raffle report form: http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_2.pdf
- FAQs for Charitable Trusts: <https://oag.ca.gov/charities/initial-reg> (at the bottom of the page)
- FAQs for RRF-1: <https://oag.ca.gov/charities/renewals> (at the bottom of the page)
- FAQs for Raffles: <https://oag.ca.gov/charities/raffles> (at the bottom of the page)
- To look up you SI-100 status or file the SI-100 online: <https://bizfileonline.sos.ca.gov/search/business>
- For a hard copy of the SI-100 form to submit with a check: https://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_so100.pdf
- Franchise Tax Board Entity Status Letter: <https://webapp.ftb.ca.gov/eletter>

If IRS Form 990N filed, include completed Form CT-TR-1 with RRF-1.
If IRS 990 or 990EZ filed, include a full copy with RRF-1.



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

(For Registry Use Only)

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

WEBSITE ADDRESS:
www.oag.ca.gov/charities

John J. Smith Elementary PTA ← Enter PTA name as shown on your bylaws
Name of Organization

← Enter prior legal name(s), if any

List all DBAs and names the organization uses or has used

1234 Any Street ← Enter school's physical address
Address (Number and Street)

My Town, CA 90000 ← Enter school's city, state & zip
City or Town, State, and ZIP Code

123-456-7890 myemail@gmail.com
Telephone Number E-mail Address

Check if:
 Change of address
 Amended report

Enter Charitable Trust Number

State Charity Registration Number CT0123456

Corporation or Organization No. 1234567 ← Enter FTB number

Federal Employer ID No. 12-3456789

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Department of Justice

Include Renewal Fee

Enter Federal Employer Identification Number, also known as FEIN or EIN

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$10 million	\$300	More than \$500 million	\$1,200

Enter amount of noncash contributions or 0.
Examples include: gift basket for your auction or cases of water for an event.

If 990N filed, total revenue from Form CT-TR-1 or from IRS Form 990, line 12 or 990EZ, line 9.

Net assets or fund balances at fiscal year end.

For your most recent full accounting period (beginning 7 / 1 / 2021 ending 6 / 30 / 2022) list:

Total Revenue \$ (including noncash contributions) 26,405.00
Noncash Contributions \$ 0.00
Total Assets \$ 8,452.00

Program Expenses \$ Total Expenses \$ 24,322.00

Leave blank if IRS 990N filed. See instructions if 990 or 990EZ filed.

If IRS 990N filed, total expenses from Form CT-TR-1. See instructions if 990 or 990EZ filed.

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

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		✓
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds? If the PTA suffered a theft or mismanagement and a police report was filed, mark "Yes"		✓
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		✓
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? If the PTA used a person or company to run a fundraiser(s) on their behalf and paid them a flat fee or a percentage of the donations, mark "Yes"		✓
5. During this reporting period, did the organization receive any governmental funding?		✓
6. During this reporting period, did the organization hold a raffle for charitable purposes? If you marked "Yes", make sure your Raffle Registration & Raffle Reporting are current		✓
7. Does the organization conduct a vehicle donation program?		✓
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period? "Audits" conducted by a PTA are not GAAP audits. Most PTAs should mark "No"		✓
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		✓

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

Signature of Authorized Agent First Last Treasurer 1/10/2022
Printed Name Title Date

Treasurer or authorized officer should complete this section: sign, print name, title, date

1/10/2022

Required to be filed along with Form RRF-1 for organizations that filed an IRS 990N, whose annual gross receipts are normally \$50,000 or less.



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA
Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(For Registry Use Only)

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

(FORM CT-TR-1)

Name of Organization John J. Smith Elementary PTA	State Charity Registration Number CT0123456
Address (Number and Street) 1234 Any Street	Corporation or Organization No. 1234567
City or Town, State and ZIP Code My Town, CA 90000	Federal Employer I.D. No. 12-3456789

For annual accounting period (beginning 7 / 1 / 2021 ending 6 / 30 / 2022)

BALANCE SHEET

ASSETS	LIABILITIES
Cash \$ 8,452.00	Accounts Payable \$ 0.00
Savings \$ 0.00	Salary Payable \$ 0.00
Investment \$ 0.00	Other Liabilities \$ 0.00
Land/Buildings \$ 0.00	TOTAL LIABILITIES \$ 0.00
Other Assets \$ 0.00	
TOTAL ASSETS \$ 8,452.00	
	FUND BALANCE
	Total Assets less Total Liabilities \$ 8,452.00

REVENUE STATEMENT

REVENUE	EXPENSES
Cash Contributions \$ 15,200.00	Compensation of Officers/Directors \$ 0.00
Noncash Contributions \$ 0.00	Compensation of Staff \$ 0.00
Program Revenue \$ 6,200.00	Fundraising Expenses \$ 9,800.00
Investments \$ 0.00	Rent \$ 0.00
Special Events \$ 5,005.00	Utilities \$ 0.00
Other Revenue \$ 0.00	Supplies/Postage \$ 100.00
TOTAL REVENUE \$ 26,405.00	Insurance \$ 232.00
	Other Expenses \$ 14,190.00
NET REVENUE	TOTAL EXPENSES \$ 24,322.00
Total Revenue less Total Expenses \$ 2,083.00	

I hereby declare under penalty of perjury that I have examined this report, including a **rest of my knowledge** and belief, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent	First Last Printed Name	Treasurer Title	1/10/2022 Date
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Treasurer or authorized officer should complete this section: sign, print name, title, date

1/10/2022

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. PTA California Congress of Parents Teachers and Students Inc.		
	2 Business name/disregarded entity name, if different from above <PTA name as shown on your bylaws>		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
	<input checked="" type="checkbox"/> Other (see instructions) ▶ Association 501(c)3		
	5 Address (number, street, and apt. or suite no.) See instructions. <PTA mailing address>		Requester's name and address (optional)
	6 City, state, and ZIP code <PTA city, state, zip code>		
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
1	2		3	4	5	6	7	8	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ <Signed by PTA board member>	Date ▶	Date signed ▶ <Date signed>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

PTA Donations to Schools

Donations to the school must be made through TUSD to assure that donations will be accurately recorded as donations and so that expenditures will be accurately accounted for and recorded. PTA presidents may request a monthly accounting of their PTA's local donation account from the council president.

These procedures apply to donations of Materials and Supplies, Equipment, Transportation (buses), Print Shop services, Contract Services (for assemblies, speakers, or consultants, unless directly contracted with PTA), and Personnel Costs.

TUSD prefers to have items purchased through the district purchasing office. If the unit does not go through the district, there is no guarantee that the items will be compatible or appropriate. Consult with your school's administration for guidance.

To purchase through TUSD:

1. The school will request an estimate from the district.
2. The PTA will follow the Monetary Donation procedure. After the check is deposited with the district, the school will send in a requisition.
3. TUSD Purchasing will generate a purchase order.

For equipment installation:

1. The school will fill out a Capital Improvement request to get the cost of installation.
2. If a volunteer is providing installation, the school should check with the district for any guidelines that must be followed to ensure proper installation.

Procedure for Monetary Donations to Schools:

1. Approve the donation at executive board and association meetings.
2. Fill out the Monetary Donation section of the Torrance Council of PTAs Fiduciary Agreement (download from www.torrancecouncilofptas.org).
 - a. The principal and the PTA president and treasurer must sign.
 - b. Make copies and distribute as indicated on form.
3. Write the check for the approved donation amount payable to TUSD. Write the PTA name and "Local Donation Account" in the memo line of the check. Checks should never be written to the school or to the school's ASB.
4. Give the check and a copy of the Fiduciary Agreement to the school.
5. The school will identify the donation amount on a Deposit Breakdown Form and submit it with the check to the TUSD Accounting Office. The school will also submit a TUSD Donation Notification Form that identifies how and where the donation will be applied, the donating PTA name, and the PTA president's name to Sandy Terrano, Senior Administrative Assistant to the Deputy Superintendent.

Procedure for Equipment Donations to Schools:

1. Approve the donation at executive board and association meetings.
2. Fill out the Equipment Donation section of the Torrance Council of PTAs Fiduciary Agreement (download from www.torrancecouncilofptas.org).
 - a. The principal and the PTA president and treasurer must sign.
 - b. Make copies and distribute as indicated on form.
3. Purchase the equipment.
4. The school will submit a TUSD Donation Notification Form that describes the donation and identifies the donating PTA name and the PTA president's name to Sandy Terrano, Senior Administrative Assistant to the Deputy Superintendent.

FIDUCIARY AGREEMENT

MONETARY DONATION:

All monies being donated to schools should be payable to TUSD and given to the school site for deposit in the school's district account. The school name should be written on the memo line.

The _____ PTA/PTSA, hereafter referred to as "PTA", hereby gives to _____ School, hereafter referred to as "School", a monetary grant in the amount of _____ dollars (\$_____), PTA 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 _____ (date). Any portion of such funds that is unused or unexpended as of such date shall be reimbursed in full to the PTA within sixty (60) business days of the expiration date.

PTA President: _____ Date: _____

PTA Treasurer: _____ Date: _____

School Administrator: _____ Date: _____

EQUIPMENT DONATION:

The _____ PTA/PTSA, hereafter referred to as "PTA", hereby gives to _____ School, hereafter referred to as "School", the following equipment _____

_____.

The School accepts ownership of the above described equipment and accepts responsibility for the installation, operation and maintenance of the above described equipment.

PTA President: _____ Date: _____

PTA Treasurer: _____ Date: _____

School Administrator: _____ Date: _____