

Torrance Council of PTAs
Financial Workshop Handouts
May 2021

Please feel free to contact us if you have any questions. We are here to help you!

Email: tcptafinancial@gmail.com

Treasurer

Mary Scharpf
mary.scharpf@yahoo.com
310-371-0452

Receives copies of Tax Returns, Charitable Trust
Registration forms, Raffle Registration form, Raffle Report;
Worker's Comp form; Unit Annual Financial Report

Financial Secretary

Shanie Asato
akasju@pacbell.net
310-702-3741

Receives all monies – submit with Council remit form.
Contact to purchase Treasurer's Books, Unit Payment
Authorization forms & Cash Verification forms (\$5/50)

Director of Budget & Finance

Jessica Nguyen
tcpta9vp@gmail.com
562-233-1540

Receives requests for reimbursements or advances from
Council; copies of association approved budgets

Auditor

Jennifer Ruste
tcptaauditor@gmail.com
310-918-6298

Receives copies of audits; monthly unit Treasurer's Reports
and minutes

**All copies of financial reports/documents should be turned in via email to:
tcptadocs@gmail.com**

Other Helpful Resources:

Your unit bylaws and standing rules: Available from your unit parliamentarian

Torrance Council Website: www.TorranceCouncilOfPTAs.org

Thirty-third District PTA Website: www.33rdPTA.org

California State PTA Website: www.CAPTA.org

The PTA toolkit can be downloaded from the CAPTA website: toolkit.capta.org

Insurance & Loss Prevention Guide (Red Light, Green Light Book):

AIM Association Insurance Management Inc.

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

Attorney General's Website: www.oag.ca.gov (includes Raffle Registration information)

IRS: www.irs.gov

California Franchise Tax Board: www.ftb.ca.gov

Secretary of State: www.sos.ca.gov

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.”

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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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EIN _____
 Council _____ District PTA _____
 Bank Name _____ Account 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 checking 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.
- 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 _____

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
<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"/> 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"/> Monthly Treasurer Report <input type="checkbox"/> Monthly Financial Secretary Reports <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 If required: <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		
Financial records provided: (Originals)	<input type="checkbox"/>	<input type="checkbox"/>
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 reconciled since last audit by treasurer and reviewed monthly by non-check signer	<input type="checkbox"/>	<input type="checkbox"/>
2. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)	<input type="checkbox"/>	<input type="checkbox"/>
3. 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 columns	<input type="checkbox"/>	<input type="checkbox"/>
c) Agree with treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>
4. 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 # _____ (members) @ \$ _____ (membership dues listed in bylaws)	<input type="checkbox"/>	<input type="checkbox"/>
2. Amount forwarded to council/district PTA equals total number of memberships # _____ (members) @ \$ _____ (amount listed in bylaws)	<input type="checkbox"/>	<input type="checkbox"/>
Insurance – premium(s) forwarded to council/district PTA by due date	<input type="checkbox"/>	<input type="checkbox"/>
Minutes		
1. All expenditures approved and recorded in executive board minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
2. All expenditures approved/ratified in association minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>
3. Committee minutes record plans, proposed expenditures, and total of monies earned	<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	<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 monthly	<input type="checkbox"/>	<input type="checkbox"/>
2. Receipts/Deposits agree with ledger & register	<input type="checkbox"/>	<input type="checkbox"/>
Treasurer Reports		
1. Filed monthly	<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"/>
Reporting Forms and Tax Returns		
1. Verify on Audit Report 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. Prepare and present written report with recommendations to executive board	<input type="checkbox"/>	<input type="checkbox"/>
3. Present audit report to association for adoption	<input type="checkbox"/>	<input type="checkbox"/>
4. Forward report to the next level PTA (See Bylaws, Duties of Officers, Auditor)	<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>	<input type="checkbox"/>	<input type="checkbox"/>
Mismanagement – Is mismanagement suspected? (Contact district PTA president immediately for assistance.)	<input type="checkbox"/>	<input type="checkbox"/>

UNIT: Best High PTA

Treasurer's Book Reconciliation for Annual Report

Unit Dues Amount: \$ 10.00 Amount forwarded to TCPTA: \$ 6.00

RECEIPTS 2019-2020

MONTH	Local Dues:	Other Dues:	Totem Dues:	Fundraising:	Prog. Serv:	Interest:	Don./ Other:	Mo. Totals:
July								\$ -
August								\$ -
September								\$ -
October								\$ -
November								\$ -
December								\$ -
January								\$ -
February								\$ -
March								\$ -
April								\$ -
May								\$ -
June								\$ -
TOTALS:	\$ 1,896.00	\$ 2,796.00	\$ 648.00	\$ 24,000.85	\$ -	\$ -	\$ 325.10	\$ 29,665.95
FOUNDER'S DAY FREE WILL DONATION:							\$ 25.00	
ADJUSTED DONATION/OTHER TOTAL:							\$ 300.10	

DISBURSEMENTS 2019-2020

MONTH	Dues:	St. Welfare:	Fundraising:	Organ. Exp:	Hon. Serv.	Other:	Mo. Totals:
July							\$ -
August							\$ -
September							\$ -
October							\$ -
November							\$ -
December							\$ -
January							\$ -
February							\$ -
March							\$ -
April							\$ -
May							\$ -
June							\$ -
TOTALS:	\$ 2,796.00	\$ 14,183.54	\$ 6,596.00	\$ 4,250.64	\$ 120.00	\$ 25.00	\$ 27,971.18
FOUNDER'S DAY DONATION:				\$ 50.00			
ADJUSTED ORGANIZATIONAL EXPENSE TOTAL:				\$ 4,200.64			
FOUNDER'S DAY FREE WILL DONATION:						\$ 25.00	
ADJUSTED OTHER EXPENSE TOTAL:						\$ -	

BALANCE ON HAND 7/1/2019: \$ 8,254.23

PLUS TOTAL RECEIPTS 7/1/2019 THROUGH 6/30/2020: \$ 29,665.95

LESS TOTAL DISBURSEMENTS 7/1/2019 THROUGH 6/30/2020: \$ 27,971.18

BALANCE ON HAND 6/30/2020: \$ 9,949.00

THIRTY-THIRD DISTRICT PTA
UNIT TREASURER'S ANNUAL REPORT TO COUNCIL
July 1, 2019 to June 30, 2020

UNIT	Best High PTA	COUNCIL	Torrance Council of PTAs
ANNUAL DUES ARE:	\$ 10.00 per member	IRS-EI NUMBER	12-3456789
BANK	Bank Name	STATE ENTITY NUMBER	1234567
CHECKING ACCT#	1234567890		

RECEIPTS

BALANCE ON HAND, ANNUAL REPORT JUNE 30, 2019							\$ 8,254.23
1. Membership Dues	\$ 4.00	X	474.00	+ Totem dues of	\$ 648.00	\$ 2,544.00	
<i>(unit portion times number of members - July 2019 - June 2020 plus Totem \$)</i>							
2. Program Service Revenue						\$ -	
3. Interest Income						\$ -	
4. Special Events and Activities (Gross Income)						\$ 24,000.85	
5. Other Income						\$ 300.10	
TOTAL INSIDE COLUMN (sum of 1,2,3,4 & 5)							\$ 26,844.95
6. Receipts not belonging to unit:							
a. Council, district, state and national portion of dues:							
	\$ 6.00	X	466.00			\$ 2,796.00	
<i>(transitory portion of dues - July 2019 - June 2020 times number of members)</i>							
b. Founder's Day gift (free will offering)						\$ 25.00	
TOTAL INSIDE COLUMN (sum of 6a & 6b)							\$ 2,821.00
TOTAL RECEIPTS							\$ 29,665.95
TOTAL RECEIPTS AND BALANCE ON HAND							\$ 37,920.18

DISBURSEMENTS

1. Program Service Expense (Student Assistance & Parent Education)						\$ 14,183.54	
2. Direct Expenses of Special Events						\$ 6,596.00	
3. Organizational Expenses						\$ 4,200.64	
4. Honorary Service Awards			4			\$ 120.00	
<i>(certificates only; do not include cost of pins) # of awards</i>							
5. Founders Day Unit Donation as Budgeted						\$ 50.00	
6. Other Disbursements						\$ -	
TOTAL INSIDE COLUMN (sum of 1-6)							\$ 25,150.18
7. Disbursements Not Belonging to Unit:							
a. Council, district, state and national portion of dues:							
	\$ 6.00	X	466.00			\$ 2,796.00	
<i>(transitory portion of dues times number of members)</i>							
b. Founders Day Gift (free will offering)						\$ 25.00	
TOTAL INSIDE COLUMN (sum 7a & 7b)							\$ 2,821.00
TOTAL DISBURSEMENTS							\$ 27,971.18
BALANCE ON HAND, JUNE 30, 2020:							\$ 9,949.00

(This figure should be the same as the total in your checkbook and savings at the time of this report)

NAME OF PERSON MAKING THIS REPORT:	John Smith	PHONE:	(310)333-4444
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PTA Filing Requirements

Who must file	Agency	Forms	Due Date
All Units and Councils	Internal Revenue Service (IRS)	Federal tax returns for July 1, 2018 – June 30, 2019 (990N, 990EZ, or 990. Additional forms required if income is over \$50,000)	November 15
All Units and Councils	Franchise Tax Board (FTB)	State tax returns for July 1, 2018 – June 30, 2019 (199N or 199)	November 15
All Units and Councils	California Attorney General	Charitable trust renewal for July 1, 2018 – June 30, 2019 (RRF-1)	November 15
Incorporated Units and Councils	California Secretary of State	Statement of Information (SI-100)	Once every two years
Units or Councils holding raffles	California Attorney General	Raffle registration form (CT-NRP-1) before each registration year (September 1–August 31) in which your PTA will hold a raffle	August 31 (allow at least 60 days before first raffle)
Units or Councils holding raffles	California Attorney General	Raffle report form (CT-NRP-2) after each registration year (September 1–August 31)	October 1 (if you held a raffle in the September 1–August 31 of the previous school year)
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
All Units and Councils	California State PTA	Workers' Compensation Annual Payroll Report	December TCPTA meeting

**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.

**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 who will in turn contact Thirty-Third District PTA; they will work with California State PTA to address the situation.

Federal Tax Returns – 990 Filing Requirements		
Form to File	If your PTA’s gross receipts are:	Where to find the form:
990N (e-postcard)	Normally equal to or less than \$50,000	Form: www.irs.gov/charities-non-profits/exempt-organizations-required-filings Click on link for “electronic notice.
990EZ	Equal to or more than \$50,000 and less than \$200,000 and total assets are less than \$500,000	Form: www.irs.gov/pub/irs-pdf/f990ez.pdf Instructions: www.irs.gov/pub/irs-pdf/i990ez.pdf
990	Equal to or more than \$200,000 or more and total assets are equal to or more than \$500,000	Form: www.irs.gov/pub/irs-pdf/f990.pdf Instructions: www.irs.gov/pub/irs-pdf/i990.pdf
Schedule A	Required if filing 990EZ or 990	Form: www.irs.gov/pub/irs-pdf/f990sa.pdf Instructions: www.irs.gov/pub/irs-pdf/i990sa.pdf
Please follow the IRS instructions carefully; other related forms may be necessary.		

State Tax Returns – 199 Filing Requirements		
Form to File:	If your PTA’s gross receipts are:	Where to find the form:
199N	Normally \$50,000 or less	www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp
199	Normally greater than \$50,000	www.ftb.ca.gov/forms/search/ In the “Form Locator” box, specify the tax year (i.e., for July 1, 2018-June 30, 2019, the tax year is 2018) and form number 199.

Hiring a tax/accounting professional familiar with non-profit requirements is an allowable PTA expense.

CALIFORNIA PTA TAX FILING SUPPORT CENTER

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

Tax Return Search Resources

- Federal Tax Returns
 - Most units and councils show up under the general name of “PTA California Congress of Parents Teachers & Students Inc.” since we are all under the State PTA’s group exemption.
 - 990-N or recently filed 990-EZ/990 forms
 - Go to <http://apps.irs.gov/app/eos/>
 - From the “Select Database” menu, choose “Form 990-N (e-Postcard)” or “Copies of Returns (990, 990-EZ, 990-PF, 990-T).”
 - From the “Search By” menu, choose “Employer Identification Number.”
 - In the “Search Term” field, enter the federal tax ID number. Click the “Search” button.
 - Any 990 forms filed by the unit should appear in the results.
 - Forms are listed by “Tax Year.” A tax year of 2017 refers to the period from July 2017 through June 2018.
 - Older 990-EZ/990 forms
 - Go to foundationcenter.org/find-funding/990-finder
 - Click the “More Search Options” button.
 - In the EIN field, enter the federal tax ID number (without dashes). Click the “Search” button.
 - Forms are listed by the year the return was filed. A year of 2018 refers to the period from July 2017 through June 2018.
- State Tax Returns – Currently there is no way to verify state tax returns online.

RRF-1 (CT#/Raffle Registration and SI-100 Search Resources

- CT number, RRF-1, and Raffle Registration
 - Go to <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y> (or search for “California registry verification search” in any internet search engine).
 - Enter one of the identification numbers in the appropriate field (charitable trust number, FTB organization number, or federal tax ID number). Click the “Search” button.
 - The resulting table should include the charitable trust status. Click on the organization name for more details.
 - Basic charitable trust information will be at the top. Scroll down for RRF-1 information. Scroll to the bottom for links to copies of submitted forms and correspondence.
- SI-100 (for incorporated councils and units only)
 - Go to <https://businessfilings.sos.ca.gov>
 - Enter the corporation number. Click the “Submit” button.
 - Click on the council or unit name to get the detailed list of information, including the date of the last time the SI-100 was submitted.

Charitable Trust Registration Renewal Fee Report and Raffles

Filing requirements from California's Attorney General:

- All units and councils must file the Annual Registration Renewal Fee Report (form RRF-1) annually, along with fee and a copy of the federal tax return.
- Annual Application for Registration for non-profit raffles is due by September 1.
- The Non-Profit Raffle Report is due by October 1 for any raffles held between September 1 – August 31.

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

- Complete the Unit Treasurer Annual Report first, as you will need the gross receipts from the fiscal year (July 1 thru 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.
- A copy of the federal tax return must be sent with the RRF-1, unless the PTA filed an e-postcard, 990N.
- 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.
- **Name of Organization:** PTA California Congress Parents, Teachers, and Students, Inc.
- **List all DBAs and names the organization uses or has used:** <enter your unit name>

Raffles:

- CT number is required, but there are additional steps to register for permission to hold a raffle.
- 90% of 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 that period must be included on the registration form (form CT-NRP-1), which is due to the Office of the Attorney General prior to September 1.
- Any raffles held during the period of September 1 – August 31 must be reported on the Nonprofit Raffle Report (form CT-NRP-2) by October 1.
- 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 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, enter your PTA's EIN at <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y>
- Go to <http://oag.ca.gov/charities/forms> for the RRF-1 form and instructions, raffle forms, and FAQs for Charitable Trust Numbers, Renewals, and Raffles.



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

Enter PTA name as shown in your bylaws		Check if:	
Name of Organization Enter prior PTA names, if any		<input type="checkbox"/> Change of address	
List all DBAs and names the organization uses or has used Enter school's physical address		<input type="checkbox"/> Amended report	
Address (Number and Street) Enter school's city, state, zip code		State Charity Registration Number CT0123456 <small>Enter charitable trust number</small>	
City or Town, State, and ZIP Code 123-456-7890		Corporation or Organization No. 1234567 <small>Enter FTB number</small>	
Telephone Number 123-456-7890		Federal Employer ID No. 12-3456789 <small>Enter Federal Employer Identification Number (FEIN or EIN)</small>	
E-mail Address myemail@gmail.com			

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

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
Include renewal fee payment with form, as applicable.				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 7 / 1 / 20xx ending 6 / 30 / 20xx) list:

Total Revenue for the year <u>990 - line 12, 990EZ - line 9</u>	Noncash contributions <u>(i.e., gift baskets or other donations) or 0</u>	Net assets or fund balance at end of year
Gross Annual Revenue \$ <u>990N - CT-TR-1 total revenue</u>	Noncash Contributions \$ <u>990N - blank</u>	Total Assets \$ <u>990N - blank 990/990EZ</u>
Program Expenses \$ <u>990/990EZ - see instructions</u>	Total Expenses \$ <u>- see instructions</u>	

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?		X
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.		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? If unit used a person or company to run fundraiser(s) on their behalf, and paid them a flat fee or a percentage of proceeds, mark yes.		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes? If you marked yes, make sure your raffle registration and raffle reports are current.		X
7. Does the organization conduct a vehicle donation program?		X
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 PTA units are not GAAP audits; most PTAs mark no.		X
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

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.

Treasurer or authorized officer should fill out this section: sign, print name, enter title, and date.

Signature of Authorized Agent	Printed Name	Title	Date
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MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

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

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

**ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA**

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

(For Registry Use Only)

<p>Enter PTA name as shown on your bylaws</p> <hr/> <p>Name of Organization</p> <p>Enter school's physical address</p> <hr/> <p>Address (Number and Street)</p> <p>Enter school's city, state, zip code</p> <hr/> <p>City or Town, State and ZIP Code</p>	<p style="text-align: right;">Enter charitable trust number</p> <p>State Charity Registration Number CT0123456</p> <hr/> <p style="text-align: right;">Enter FTB number</p> <p>Corporation or Organization No. 1234567</p> <hr/> <p style="text-align: right;">Enter Federal Employer Identification Number (FEIN or EIN)</p> <p>Federal Employer I.D. No. 12-3456789</p>
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For annual accounting period (beginning 7 / 1 / 20xx ending 6 / 30 / 20xx)

BALANCE SHEET

ASSETS

LIABILITIES

Cash	\$	Cash on hand, including balance in checking account, at end of fiscal year
Savings	\$	Balance in savings account at end of year
Investment	\$	
Land/Buildings	\$	
Other Assets	\$	Other assets, as applicable (i.e., inventory, equipment; include itemized list with fair market value of each)
TOTAL ASSETS	\$	

Accounts Payable	\$	Enter liability amounts owed, if applicable (most units will be 0)
Salary Payable	\$	
Other Liabilities	\$	
TOTAL LIABILITIES	\$	

FUND BALANCE

Total Assets less Total Liabilities	\$
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REVENUE STATEMENT

REVENUE

EXPENSES

Cash Contributions	\$	Examples include: unit portion of membership dues, donations, gift cards
Noncash Contributions	\$	Examples include: gift baskets for auction, donations of cases of water, etc.
Program Revenue	\$	Examples include spirit wear sales, movie nights, yearbooks
Investments	\$	
Special Events	\$	Fundraiser revenue
Other Revenue	\$	If you have other revenue, include list with sources and itemized list from each.
TOTAL REVENUE	\$	

Compensation of Officers/Directors	\$	
Compensation of Staff	\$	
Fundraising Expenses	\$	Examples include: catalog sales cost, flyers cost, postage for mailings
Rent	\$	
Utilities	\$	
Supplies/Postage	\$	Used for PTA operations/admin
Insurance	\$	Includes PTA insurance premium and additional workers comp premiums, as applicable
Other Expenses	\$	Examples include: program expenses (spirit wear, yearbook, etc.), gifts to school. Include itemized list w/ total expense amount.
TOTAL EXPENSES	\$	

NET REVENUE

Total Revenue less Total Expenses	\$
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I hereby 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.

Treasurer or authorized officer should fill out this section: sign, print name, enter title, date

Signature of Authorized Agent	Printed Name	Title	Date
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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: _____