



# June 2020 Treasurer Training

## Outline of New Unit Treasurer Training

- I. Introduction
  - a. 31<sup>st</sup> District Treasurer – Ira Weinreb – [ira@fosterparents.com](mailto:ira@fosterparents.com) – 818-808-8412
  - b. Council Treasurers
- II. What do Unit Treasurers do?
  - a. Receive Money
  - b. Spend Money
  - c. Keep Books
  - d. Reporting/Compliance
- III. PTA Channels (Levels of PTA)
  - a. National
  - b. State
  - c. District (31<sup>st</sup> District)
  - d. Council (6 Councils in the 31<sup>st</sup> District)
  - e. Unit (School)
- IV. What should be done in July?
  - a. Change Bank Account(s)
  - b. Receive Books from Prior Treasurer
  - c. Online access:
    - i. Bank account(s)
    - ii. Totem
    - iii. PTA-EZ
  - d. Make sure Unit is active on Totem
  - e. Read Bylaws
  - f. 2019-20 Annual Financial Report
  - g. 2019-20 EOY Audit
  - h. 2020-21 Budget
  - i. Raffles?
    - i. 2019-20 Report
    - ii. 2020-21 Application
- V. Receiving Money
  - a. Cash Verification Forms
  - b. Safeguarding money
  - c. No Commingling Money
    - i. No money of other groups in PTA account
    - ii. No PTA money in personal account
    - iii. No PTA money in school account
- VI. Membership Money
  - a. Receiving Checks or Cash
  - b. Remitting Per Capita Membership Money
    - i. Remitting other money to Council
  - c. Receiving eMemberships via Totem

- d. More on Totem
- VII. Spending Money
  - a. Must be Authorized
    - i. By Association
    - ii. Or by Board (within limits)
    - iii. Except for per capita membership money
  - b. Must be for a Proper PTA Purpose
  - c. Payment Authorization/Request for Reimbursement
  - d. Advances
  - e. No use of cash to pay bills
    - i. No petty cash
    - ii. Cash to use for making change
- VIII. Bank Statements
  - a. Non-Signer Review/Sign
  - b. Monthly Reconciliation
    - i. Reviewed/Signed by Non-Signer
- IX. Keeping Books
  - a. System of keeping track of every receipt and disbursement
    - i. Computer program such as Quicken or Quickbooks
      - 1. Unit must own program
    - ii. Spreadsheet
    - iii. Even a handwritten ledger can work in simple Units
  - b. Be sure to back up computer data frequently
- X. Reporting/Compliance
  - a. Treasurer's Reports at every Association and Board Meeting
  - b. At least 1 comparison of Actual to Budget
  - c. Annual Financial Report
  - d. Raffle Report
  - e. Mid-Year and Year-End Audits
  - f. Tax Returns & RRF-1
    - i. New RRF-1/TR-1 Requirements starting with 2019-20
      - 1. Non-Cash Contributions
- XI. Documents That Must Be Provided Through Channels
  - a. Annual Financial Report, Annual Budget, Audits, Raffle Application & Report, Tax Returns and RRF-1
  - b. You may provide these on paper (TWO copies) to Council Treasurer.
  - c. OR, you may upload to PTA-EZ (for free!)
- XII. Resources Available to Help You
  - a. Council Treasurers
  - b. District Treasurer (me)
  - c. CA PTA Toolkit – [www.capta.org](http://www.capta.org)
- XIII. Questions

# Introduction

2019-21 31<sup>st</sup> District Treasurer

Ira Weinreb [ira@fosterparents.com](mailto:ira@fosterparents.com)

818-808-8412 (cell)

2019-21 Council Treasurers:

Council	Treasurer	Phone	Email
Los Amigos	Launa Bogartz	818-399-3439	<a href="mailto:launaalicia@gmail.com">launaalicia@gmail.com</a>
Los Robles	Mark Conboy	818-219-2284	<a href="mailto:mconboy84@hotmail.com">mconboy84@hotmail.com</a>
North West Valley	Gilma Koch	818-288-7611	<a href="mailto:gilmakoch@gmail.com">gilmakoch@gmail.com</a>
Valley Gateway	Heather Slotnick	818-601-8989	<a href="mailto:hslot123@gmail.com">hslot123@gmail.com</a>
Valley Hills	Nelson Tang	310-986-3426	<a href="mailto:nelson@tangspace.com">nelson@tangspace.com</a>
Valley West	Damaris Mayorga	818-593-9811	<a href="mailto:dmayorga18@gmail.com">dmayorga18@gmail.com</a>

## ANNUAL FINANCIAL REPORT (SAMPLE)

FISCAL YEAR \_\_\_\_\_

Name of Unit \_\_\_\_\_ IRS EI # \_\_\_\_\_

Council \_\_\_\_\_ District PTA \_\_\_\_\_

**BALANCE ON HAND** from previous year \$ \_\_\_\_\_

**RECEIPTS**

Savings account interest \$ \_\_\_\_\_

Checking account interest \$ \_\_\_\_\_

Membership dues (unit portion only) \$ \_\_\_\_\_

Fundraising (list total gross income individually)

xxx \$ \_\_\_\_\_

xxx \$ \_\_\_\_\_

Donations \$ \_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_

**RECEIPTS NOT BELONGING TO UNIT**

Council, district, state, and National PTA membership per capita \$ \_\_\_\_\_

Founders Day freewill offering \$ \_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_

**TOTAL RECEIPTS** \$ \_\_\_\_\_

**DISBURSEMENTS** (List Budget Categories)

**Operating expenses**

Membership envelopes \$ \_\_\_\_\_

Insurance premium \$ \_\_\_\_\_

Newsletter and publicity \$ \_\_\_\_\_

Council/district leadership workshops \$ \_\_\_\_\_

Convention (State/National PTA) \$ \_\_\_\_\_

Officers' and chairmen's reimbursement \$ \_\_\_\_\_

Past president's pin \$ \_\_\_\_\_

Honorary Service Award \$ \_\_\_\_\_

**Program expenses**

Programs and assemblies \$ \_\_\_\_\_

Reflections Program \$ \_\_\_\_\_

Family Engagement \$ \_\_\_\_\_

Emergency preparedness \$ \_\_\_\_\_

Hospitality \$ \_\_\_\_\_

**Fundraising**

Carnival \$ \_\_\_\_\_

Book fair \$ \_\_\_\_\_

Gift wrap \$ \_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_

**DISBURSEMENTS NOT BELONGING TO UNIT**

Council, district, state, and National PTA membership per capita \$ \_\_\_\_\_

Founders Day freewill offering \$ \_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_

**TOTAL DISBURSEMENTS** \$ \_\_\_\_\_

**BALANCE ON HAND** \$ \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_



## BUDGET (SAMPLE)

FISCAL YEAR \_\_\_\_\_

Name of Unit \_\_\_\_\_ IRS EI # \_\_\_\_\_  
 Council \_\_\_\_\_ District PTA \_\_\_\_\_  
 Bank Name \_\_\_\_\_ Account # \_\_\_\_\_  
 Bank Address \_\_\_\_\_

**BALANCE ON HAND** from previous year \$ \_\_\_\_\_

**ESTIMATED RECEIPTS**

Interest income \$ \_\_\_\_\_  
 Membership dues (unit portion only) \$ \_\_\_\_\_  
 Fundraising (list individually) \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

**RECEIPTS NOT BELONGING TO UNIT**

Council, district, State and National PTA membership per capita \$ \_\_\_\_\_  
 Founders Day freewill offering \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

TOTAL RECEIPTS \$ \_\_\_\_\_

**ESTIMATED DISBURSEMENTS**

**Operating expenses**

Membership envelopes \$ \_\_\_\_\_  
 Insurance premium \$ \_\_\_\_\_  
 Newsletter and publicity \$ \_\_\_\_\_  
 Council/district PTA leadership workshops \$ \_\_\_\_\_  
 Convention (State/National PTA) \$ \_\_\_\_\_  
 Officers' and chairmen's reimbursement \$ \_\_\_\_\_  
 Past president's pin \$ \_\_\_\_\_  
 Honorary Service Award \$ \_\_\_\_\_

**Program expenses**

Programs and assemblies \$ \_\_\_\_\_  
 Reflections Program \$ \_\_\_\_\_  
 Family Engagement \$ \_\_\_\_\_  
 Emergency preparedness \$ \_\_\_\_\_  
 Hospitality \$ \_\_\_\_\_

**Fundraising**

Carnival \$ \_\_\_\_\_  
 Book fair \$ \_\_\_\_\_  
 Gift wrap \$ \_\_\_\_\_

**Carry-over to next year**

**Unallocated reserves**

TOTAL \$ \_\_\_\_\_

**DISBURSEMENTS NOT BELONGING TO UNIT**

Council, district, State and National PTA membership per capita \$ \_\_\_\_\_  
 Founders Day freewill offering \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

TOTAL DISBURSEMENTS \$ \_\_\_\_\_

**BALANCE ON HAND** \$ \_\_\_\_\_

\_\_\_\_\_  
 Treasurer's Signature Date \_\_\_\_\_



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## CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

UNIT NAME \_\_\_\_\_

ACTIVITY \_\_\_\_\_ DATE \_\_\_\_\_

### COINS

X 1¢ = \_\_\_\_\_  
X 5¢ = \_\_\_\_\_  
X 10¢ = \_\_\_\_\_  
X 25¢ = \_\_\_\_\_  
X 50¢ = \_\_\_\_\_  
X \$1 = \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

### CURRENCY

X \$1 = \_\_\_\_\_  
X \$5 = \_\_\_\_\_  
X \$10 = \_\_\_\_\_  
X \$20 = \_\_\_\_\_  
X \$50 = \_\_\_\_\_  
X \$100 = \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

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

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

Cash Total: \_\_\_\_\_

Check Total: \_\_\_\_\_

Cash Total: \_\_\_\_\_

Check Total: \_\_\_\_\_

Grand Total: \_\_\_\_\_

### Membership Dues

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

### FOR OFFICIAL USE ONLY

Signature \_\_\_\_\_  
Signature \_\_\_\_\_  
Signature \_\_\_\_\_

Amount Received: \$ \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Fig. F-8 Cash Verification Form

## UNIT REMITTANCE FORM

Units must use this sheet when submitting monies to council.

Date \_\_\_\_\_

Unit Name \_\_\_\_\_ State PTA ID Number \_\_\_\_\_

Unit Address \_\_\_\_\_ City/Zip \_\_\_\_\_

Council \_\_\_\_\_ District PTA \_\_\_\_\_

Total membership on this report: \_\_\_\_\_

DESCRIPTION	AMOUNT	
Membership dues: # _____ @ \$ _____		
(Council, district, State, National PTA portions)	\$	
Insurance Premium (through channels to State PTA by 12/20)		
Late Charge Insurance (assessed by State PTA if after 12/20)		
Workers' Compensation Surcharge and form (through		
channels to State PTA by 1/31)		
Founders Day Freewill Offering		
Council Assessments		
District PTA Assessments		
Membership Envelopes		
<b>CHECK #</b>	<b>TOTAL \$</b>	

Treasurer \_\_\_\_\_ Telephone (\_\_\_\_\_) \_\_\_\_\_

Address \_\_\_\_\_

City/Zip \_\_\_\_\_ Email \_\_\_\_\_

Make check payable to: \_\_\_\_\_ Council.

Mail to council treasurer: Name \_\_\_\_\_

Address \_\_\_\_\_ City/Zip \_\_\_\_\_

All checks must have TWO SIGNATURES.

Make a copy for your records.

The following statement must appear on all local remittance statements in order that the National PTA publication, **Our Children** may qualify for second-class entry mailing:

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



## PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name of Payee \_\_\_\_\_

PTA Position \_\_\_\_\_

Address \_\_\_\_\_

City/Zip \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_ Email \_\_\_\_\_

**Expenditure was for:** \_\_\_\_\_

**List Expenditures:** \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL EXPENSE** \$ \_\_\_\_\_

Total Amount Claimed From Above \$ \_\_\_\_\_

Minus Advance Received \$ \_\_\_\_\_

Reimbursement Claimed \$ \_\_\_\_\_

Not claimed – donate to PTA \$ \_\_\_\_\_

Refund to PTA (Enclose Check) \$ \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature of VP/Chairman for Program/Event \_\_\_\_\_

### FOR PTA TREASURER USE:

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

Check Number	Category	Amount Advanced	Expenses	Amount Owed or Due

President's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Date approved in minutes: \_\_\_\_\_ Secretary's signature: \_\_\_\_\_

03/2009

\_\_\_\_\_ PTA

## REQUEST FOR ADVANCE/PAYMENT AUTHORIZATION

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_

Address \_\_\_\_\_

City/Zip \_\_\_\_\_

**Funds being requested for:** \_\_\_\_\_

**List estimated costs:** \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL ADVANCE REQUESTED** \$ \_\_\_\_\_

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

Signature \_\_\_\_\_ Date \_\_\_\_\_

### FOR PTA TREASURER USE:

☐ Membership-approved activity

☐ Funds released by membership

☐ Executive Board-approved expenditure

Budget Category	Budgeted Amount	Check Number	Amount

President's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Date approved in minutes: \_\_\_\_\_ Secretary's signature: \_\_\_\_\_

## TREASURER'S REPORT (SAMPLE)

\_\_\_\_\_  
November 14, 2010 – December 14, 2010

### CHECKING ACCOUNT

**BALANCE ON HAND 11/14/2010** **\$ 4,250.00**

#### INCOME

11/15	DEP: Carnival	\$ 1,450.00	
11/17	DEP: Membership dues, unit portion (150 @ \$5)	750.00	
11/22	DEP: Book fair	349.50	
12/05	DEP: Gift wrap	5,000.00	
12/10	NSF check #1113 – Book Fair purchase	(16.50)	
	<b>TOTAL</b>	7,533.00	<b>7,533.00</b>

#### FUNDS NOT BELONGING TO THE UNIT INCOME

11/17	DEP: Membership, 150 @ \$4.00 (council/district/State/National PTA)	\$600.00	
12/10	DEP: Founders Day freewill offering	213.00	
	<b>TOTAL</b>	813.00	<b>813.00</b>

**TOTAL INCOME** **\$12,596.00**

#### EXPENSES

Ck # 3150	Cajon Council, insurance premium	\$ 195.00	
Ck # 3151	Mary Smith, Carnival expenses	55.00	
12/10	Bank fee, NSF Ck # 1113	10.00	
Ck # 3153	Patty Harper, hospitality	7.49	
Ck # 3154	Book Fair Company	120.00	
Ck # 3155	VOID		
Ck # 3156	Cajon Council, convention/2 delegates	260.00	
Ck # 3157	Susan Bird, office supplies	15.29	
Ck # 3158	VOID	0.00	
Ck # 3159	Beverly Anderson, postage	3.70	
12/13	Transfer to savings	5,000.00	
	<b>TOTAL</b>	5,666.48	<b>5,666.48</b>

#### FUNDS NOT BELONGING TO THE UNIT EXPENSES:

#3152	Cajon Council, 150 members @ \$4.00 (council/district/State/National PTA)	\$600.00	
#3160	Cajon Council, Founders Day Freewill Offering	213.00	
		813.00	<b>813.00</b>

**TOTAL EXPENSES** **\$ 6,479.48**

**BALANCE ON HAND 12/14/2010** **\$ 6,116.52**

### SAVINGS ACCOUNT

**BALANCE ON HAND 11/14/2010** **\$ 8,649.55**

12/10	DEP: Interest	4.32	
12/13	DEP: Transfer from checking	5,000.00	
	Withdrawals	0.00	

**BALANCE ON HAND 12/14/2010** **\$ 13,653.87**

Signature \_\_\_\_\_ Date \_\_\_\_\_

**APPLICATION FOR REGISTRATION  
NONPROFIT RAFFLE PROGRAM**  
(California Penal Code section 320.5)



The registration period is September 1 to August 31.  
After August 31, a new registration is required.

**A CHECK IN THE AMOUNT OF \$20 MADE PAYABLE TO  
DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS  
REGISTRATION FORM**

MAIL TO:  
Office of the Attorney General  
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.ag.ca.gov/charities](http://www.ag.ca.gov/charities)

Proof of California Franchise Tax Board exempt status must be attached to this registration application. This application will otherwise be deemed deficient and returned to the organization.

(For Registry Use Only)

Raffle Registration Number: \_\_\_\_\_

Provide at least one of the following:

Federal Employer Identification Number (FEIN):  
\_\_\_\_\_

Corporate Number: \_\_\_\_\_

Organization Number: \_\_\_\_\_

State Charity Registration Number: \_\_\_\_\_

Name of Organization

Address of Organization

City or Town, State and ZIP Code

E-mail Address

Telephone Number

Fax Number

**Specify the organization's tax - exempt status pursuant to California Revenue and Taxation Code section:**

☐ 23701a Labor, agricultural, or horticultural organizations

☐ 23701g Nonprofit pleasure and recreation clubs

☐ 23701b Fraternal beneficiary societies, orders or associations

☐ 23701k Religious or apostolic corporations having common or

☐ 23701d Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization

☐ 23701l Domestic fraternal societies, orders or associations

☐ 23701e Business leagues, chambers of commerce, real estate boards, and boards of trade

☐ 23701t Homeowners and associations

☐ 23701f Civic leagues, social welfare organizations and local employee organizations

☐ 23701w Veterans organizations

Proposed date(s) of raffle(s) [REQUIRED]

(month/day/year)

By signing this application for registration, I hereby certify all of the following:

1. ☐ Applicant is a private, nonprofit organization, 2. ☐ Applicant has been qualified to conduct business in the State of California for at least one year prior to the raffle first held and 3. ☐ all information provided on this application is true and correct.

Signature of Authorized Officer or Director Who Prepared This Form

Date

Printed Name of Authorized Officer or Director

Title of Authorized Officer or Director



## NONPROFIT RAFFLE REPORT



A report must be completed for each year in which a raffle was conducted (September 1 through August 31).

Reports are due on or before October 1.  
(California Penal Code section 320.5)

MAIL TO:  
Office of the Attorney General  
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.ag.ca.gov/charities](http://www.ag.ca.gov/charities)

### PART A: General Organization Reporting Information

Name of Organization:

Address of Organization:

City or Town, State and ZIP Code:

E-mail Address:

Telephone Number:

Fax Number:

Provide at least one of the following:

Raffle Registration Number:

Federal Employee Identification Number (FEIN):

Corporate Number:

Organization Number:

State Charity Registration Number:

### Part B: Raffle Information

1. Raffle year ending August 31,  (Year)

2. Aggregate gross receipts from the operation of raffle(s): \$

3. Aggregate direct costs incurred by the organization from the operation of raffle(s): \$

4. Were funds from sources other than ticket sales used to pay for administration or other costs of conducting the raffle(s)? ☐ Yes ☐ No

If yes,

4(A) Total funds from sources other than ticket sales used for the administration or other costs of conducting the raffle(s)?

4(B) What was the source of these funds?

5. Describe the charitable or beneficial purpose for which the raffle proceeds were used.

6. Were some or all of the raffle proceeds used for the benefit of another eligible organization? ☐ Yes ☐ No

6(A) If the answer to 6 above is yes, provide the following information for each organization for which the proceeds were used. Attach additional sheets of paper, if necessary.

## NONPROFIT RAFFLE REPORT

Recipient Organization	\$
Address of Recipient Organization	Exact Dollar Amount of Proceeds to Recipient Organization
City, State, and ZIP Code	Contact Person for Recipient Organization
	Telephone Number of Recipient Organization

### Part C: Certification by Authorized Officer or Director of Reporting Organization

For the raffle(s) held during the year ending August 31, \_\_\_\_\_, I hereby certify that:  
(Year)

	True	False
1) At least 90% of the gross receipts (total dollar amount prior to deduction of expenses) received from the sale of raffle tickets was used for the beneficial or charitable purposes of the eligible organization conducting the raffle or for the benefit of another eligible organization.		
2) None of the funds required to be used for beneficial or charitable purposes were provided to an officer, director or member (as defined by Corporations Code section 5056) of the organization which conducted the raffle(s).		
3) No person involved in or connected with the conduct of the raffle(s) was compensated by the organization conducting the raffle(s) from raffle proceeds required to be used for beneficial or charitable purposes.		
4) No gaming machine, apparatus or device, including but not limited to one which meets the definition of a slot machine as described in California Penal Code sections 330a, 330b, or 330.1, was used in conducting the raffle(s).		
5) No individual corporation, partnership or other legal entity has or holds a financial interest in the conduct of the raffle(s) other than the organization conducting the raffle(s) or any private, nonprofit eligible organization which received funds from the raffle(s).		
6) No raffle was conducted, and no raffle tickets were sold, traded, or redeemed, within an operating racetrack enclosure, satellite wagering facility, or gambling establishment.		
7) Tickets were not sold, traded, or redeemed over the Internet.		

If the answer to any question in Part C, Items 1 through 7, was "False", please explain the circumstances that support the answer. Use additional sheets of paper, if necessary, for the explanation. If the answer to more than one question in Part C was "False", reference the question number next to each explanation.

In signing this Nonprofit Raffle Report, I hereby certify that all of the information contained herein is true and correct.

\_\_\_\_\_  
Signature of Authorized Officer or Director Who Prepared the Report

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Authorized Officer or Director

\_\_\_\_\_  
Title of Authorized Officer or Director





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AUDIT CHECKLIST	Unit Name	Date
<b>DESCRIPTION</b>	<b>YES</b>	<b>NO</b> <b>N/A</b>
<b>Financial Records Provided:</b> 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: _____		
<b>Beginning Balance Records</b>		
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"/>
<b>Bank Reconciliation</b>		
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"/>
<b>Membership</b>		
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"/>
<b>Insurance</b> – premium(s) forwarded to next level PTA by due date	<input type="checkbox"/>	<input type="checkbox"/>
<b>Minutes</b>		
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"/>
<b>Authorizations for Payment</b> (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"/>
<b>Income</b>		
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"/>
<b>Financial Secretary Reports</b>		
1. Filed for every association and board meeting	<input type="checkbox"/>	<input type="checkbox"/>
2. Receipts/Deposits agree with ledger & register	<input type="checkbox"/>	<input type="checkbox"/>
<b>Treasurer Reports</b>		
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"/>
<b>Committee Reports</b>		
1. Committee reports for all fundraisers submitted or report in minutes.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Reporting Forms and Tax Returns</b>		
1. Verify that all forms have been filed annually (if required)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Audit Reports</b>		
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"/>
<b>Audit Recommendations</b>		
All "No" answers should be included in the report as recommendations to change financial procedures. At the completion of the audit, meet with president and financial officers to discuss recommendations and any corrections as needed. When errors have been corrected by a financial officer and accounts are accurate, draw a double line in red ink where the audit concludes on all records. Sign & date the audited materials.		
<b>Mismanagement</b> – Is mismanagement suspected? (Contact district PTA president immediately for assistance if yes.)	<input type="checkbox"/>	<input type="checkbox"/>

Fig. F-5 Audit Checklist



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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 \$ \_\_\_\_\_

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.)

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	<b>Enter filer's identifying number, see instructions</b> Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► \_\_\_\_\_

Telephone No. ► \_\_\_\_\_

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐ **►**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until \_\_\_\_\_, 20\_\_\_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20\_\_\_\_ or
- ☐ tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.





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](http://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)

Name of Organization	State Charity Registration Number
Address (Number and Street)	Corporation or Organization No.
City or Town, State and ZIP Code	Federal Employer I.D. No.

For annual accounting period ( beginning \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ending \_\_\_\_ / \_\_\_\_ / \_\_\_\_ )

### BALANCE SHEET

#### ASSETS

Cash	\$
Savings	\$
Investment	\$
Land/Buildings	\$
Other Assets	\$
<b>TOTAL ASSETS</b>	\$

#### LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$
<b>TOTAL LIABILITIES</b>	\$

#### FUND BALANCE

Total Assets less Total Liabilities	\$
-------------------------------------	----

### REVENUE STATEMENT

#### REVENUE

Cash Contributions	\$
Noncash Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Revenue	\$
<b>TOTAL REVENUE</b>	\$

#### NET REVENUE

Total Revenue less Total Expenses	\$
-----------------------------------	----

#### EXPENSES

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$
Rent	\$
Utilities	\$
Supplies/Postage	\$
Insurance	\$
Other Expenses	\$
<b>TOTAL EXPENSES</b>	\$

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.

Signature of Authorized Agent

Printed Name

Title

Date



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EVERY UNIT, COUNCIL, AND DISTRICT PTA  
MUST COMPLETE AND RETURN THIS FORM *EVEN IF NO ONE WAS PAID*

## WORKERS' COMPENSATION ANNUAL PAYROLL REPORT

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

Name of PTA \_\_\_\_\_ District \_\_\_\_\_

Address \_\_\_\_\_ Council \_\_\_\_\_

City \_\_\_\_\_ Zip \_\_\_\_\_

**Please note:** List only those payees that PTA pays directly for services. Do NOT list payees when monies are donated to a school district to pay workers.

	NAME OF PAYEE (INDIVIDUAL OR ORGANIZATION)	TYPE OF WORK (BE SPECIFIC)	DOES THE PAYEE CARRY THEIR OWN WORKERS' COMPENSATION INSURANCE?		DATES WORKED (JAN 5, 20__ TO JAN 4, 20__)	AMOUNT PAID FOR SERVICES
			YES*	NO		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
A	Total for ALL Payees					
B	Less \$1,000					
C	Gross Pay					
D	Premium due for additional Workers' Compensation insurance coverage. 5% of Gross Pay (Line C)					

\* If "yes", the payee must provide a Certificate of Insurance from their Workers' Compensation insurance carrier to the PTA. The Certificate must list limits in the Workers' Compensation section and be attached to this report form. Please note, General Liability insurance is NOT Workers' Compensation insurance.

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

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

Date \_\_\_\_\_ Signed \_\_\_\_\_

Phone (\_\_\_\_\_) \_\_\_\_\_ Position \_\_\_\_\_

FOR COUNCIL/DISTRICT PTA USE ONLY				
PAYMENT DATE	CHECK NUMBER	AMOUNT OF CHECK	TOTAL ADDITIONAL PREMIUM (LINE D)	AMOUNT DUE
SIGNATURE (Council/district PTA president or treasurer):				