

**Torrance Council of PTAs**  
**Financial Training Workshop**  
**Handouts**  
**May 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:

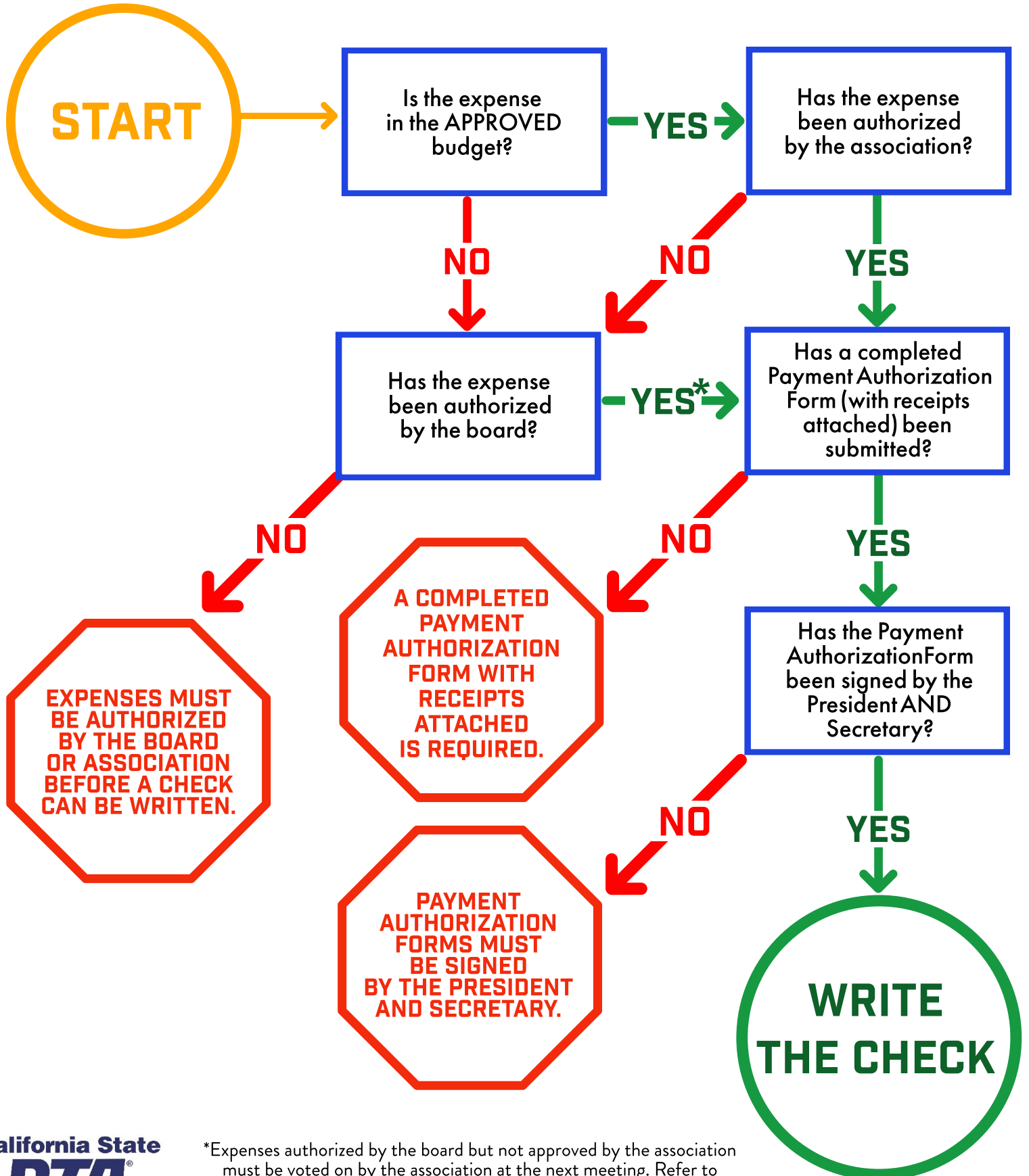
- A complete *Insurance & Loss Prevention Guide*
  - [http://downloads.capta.org/Leaders/Insurance/CAPTA\\_Insurance\\_Guide\\_2019\\_FINAL.pdf](http://downloads.capta.org/Leaders/Insurance/CAPTA_Insurance_Guide_2019_FINAL.pdf)
- Red Light, Yellow Light, Green Light pages are listed in the *Insurance & 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.

<b>EVENT / FUNDRAISER / PROGRAM TITLE:</b>	
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	
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
<b>Total estimated income:</b>	\$	<b>Total estimated expenses:</b>	\$

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

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

08/2017

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





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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 \$ \_\_\_\_\_  
**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
<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"/>	<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"/>	<input type="checkbox"/>
2. Receipts/Deposits agree with ledger & register	<input type="checkbox"/>	<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"/>	<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. <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 &amp; date the audited materials.</i>			
<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**

## 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
<b>Incorporated</b> 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 <b>raffles</b>	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 <b>raffles</b>	California Attorney General	Report form (CT-NRP-2) after each registration year (September 1-August 31)	October 1
Units or Councils holding charitable <b>gaming</b> activities	California Department of Justice	Fundraiser annual registration: form available at <a href="http://oag.ca.gov/gambling/charitable">http://oag.ca.gov/gambling/charitable</a>	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 Thirty-Third District PTA immediately ([taxandgovfiling@33rdpta.org](mailto: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 2020 refers to the period from July 2020 through June 2021.

### **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:**

Go to [rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y](http://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 <https://businessfilings.sos.ca.gov/?filing=corp>

Choose “Entity Number.”

Enter the corporation number in the Search Criteria field. Hit “Search.”

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

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

### **Charitable Trust (CT) numbers:**

- If your PTA does not have a CT number, please contact Thirty-Third District PTA immediately for assistance in applying (taxandgovfiling@33rdpta.org).

### **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, interest income from 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 Attorney General's website, local law enforcement, [capta.org](http://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](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](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#faq>
- FAQs for RRF-1: <https://oag.ca.gov/charities/renewals#faq>
- FAQs for Raffles: <https://oag.ca.gov/charities/raffles#faq>
- To look up your SI-100 status or file SI-100 online: <https://businesssearch.sos.ca.gov/?filing=corp/>
- 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](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

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 REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

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.

(For Registry Use Only)

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 Telephone Number myemail@gmail.com E-mail Address

Check if:

Change of address

Amended report

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, if applicable.

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

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 \$500,000	\$75	Between \$10,000,001 and \$50 million	\$225
		Between \$500,001 and \$1,000,000	\$100	Over \$50 million	\$300

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

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

Net assets or fund balances at fiscal year end.

For your most recent full accounting period (beginning 7 / 1 / 2019 ending 6 / 30 / 2020 ) list:

Gross Annual Revenue \$ 26405 Noncash Contributions \$ 0 Total Assets \$ 8452

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

Program Expenses \$ Total Expenses \$ 24322

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 auditor 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 Printed Name Treasurer Title 7/2/2020 Date

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

7/2/2020



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

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

(For Registry Use Only)

(FORM CT-TR-1)

John J. Smith Elementary PTA	← Enter PTA name as shown on your bylaws	State Charity Registration Number	CT0123456
Name of Organization		Corporation or Organization No.	1234567 ← Enter FTB number
1234 Any Street	← Enter school's physical address	Federal Employer I.D. No.	12-3456789
Address (Number and Street)			
My Town, CA 90000	← Enter school's city, state & zip		
City or Town, State and ZIP Code			

Enter Charitable Trust Number

For annual accounting period ( beginning 7 / 1 / 2019 ending 6 / 30 / 2020 )

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

**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		
Other Assets	\$ 0.00	<b>TOTAL LIABILITIES</b>	<b>\$ 0.00</b>
<b>TOTAL ASSETS</b>	<b>\$ 8,452.00</b>		

FUND BALANCE	
Total Assets less Total Liabilities	\$ 8,452.00

Cash on hand, including balance in checking account(s) at fiscal year end.

Balance in savings account(s) at fiscal year end.

Enter other assets, if applicable. Examples include: spirit wear inventory, PTA owned equipment. Include itemized list w/fair market value of each.

Enter liability amount(s) owed, if applicable. Most PTAs will not have any liabilities.

Examples include: membership dues (do not include portion forwarded), donations, gift cards.

**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
<b>TOTAL REVENUE</b>	<b>\$ 26,405.00</b>	Insurance	\$ 232.00
		Other Expenses	\$ 14,190.00
<b>NET REVENUE</b>		<b>TOTAL EXPENSES</b>	<b>\$ 24,322.00</b>
Total Revenue less Total Expenses	\$ 2,083.00		

Examples include: gift basket for auction, cases of water for an event.

Examples include: spirit wear sales, yearbooks, movie night.

Examples include: fundraisers, raffles, auctions.

If you have other revenue, include an itemized list w/sources and amount received from each.

Examples include: catalog sales cost, book fair cost, flyers, postage for mailings.

Used for PTA operations.

Includes PTA insurance and any add'l coverage or workers' comp premiums, if applicable.

Examples include: program expenses (spirit wear, yearbooks, etc.), gifts to school. Include itemized list w/total expense amount.

I hereby declare under penalty of perjury that I have examined this report, including all schedules, and in 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 Printed Name	Treasurer Title	7/2/2020 Date
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Treasurer or authorized officer should complete this section: sign, print name, title, date

7/7/2020

## **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](http://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](http://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: \_\_\_\_\_