

**Thirty-Third District**



# Treasurer 101

## California State PTA Leadership Training 2024

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Erica Dawson  
Treasurer 2025-2027

**Thirty-Third District PTA Fall Officers Training**  
Saturday, August 9, 2025

[www.capta.org](http://www.capta.org)

**Thirty-Third District**

**PTA<sup>®</sup>**

*everychild.onevoice.<sup>®</sup>*



Thirty-Third District PTA Treasurer

Erica Dawson

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# AGENDA



- Your Role as Treasurer
- Let's Get Started!
- The Budget
- Treasurer Reports
- Income & Expenses
- Tax Filing
- myPTEZ
- Leaders Website & Resources

# Role of the PTA Treasurer

- An *elected* member of the board
- Most senior manager of PTA funds
- Chair of the budget committee

# Immediately Upon Election

- Meet
- Survey school's needs
- Goals
- 3-to-1 Rule
- Training (*training, training, training!!!*)
- Financial Reports



# Transition with Outgoing Treasurer

- Accounting system
  - myPTEZ
- Understand reports
- Financially reviewed records
- Treasurer's supplies
- Account logins / passwords
- Annual Financial Report & tax returns



# Bank Accounts & Signature Authority Updates

- Approved signers
- Election minutes
- Trip to bank
- Past signers
- All accounts



# Monthly Bank Statement Reconciliation

- Statements opened (or printed), reviewed, dated & SIGNED by non-check signer **IMPORTANT!**
- Reconcile ASAP
- Reconciliation reviewed & SIGNED by non-check signer **IMPORTANT!**

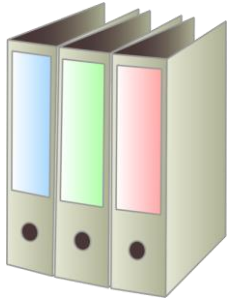


# Letters of Determination (LOD)

- Issued by California State PTA
- Legal proof of non-profit status
- Companies may ask for a copy of this letter when considering a donation to your PTA
- Is available during the summer for the new fiscal year
- Is issued in the name of the current president
- Unit or Council must be in good standing with all governmental agencies

**LOD@capta.org**

# Organize Your Treasurer Records



- Build a Procedure Book
- Treasurer's reports and minutes
- Bank statements and reconciliations
- Fundraising and membership reports
- Cash verification and deposit records
- Authorizations for payment and receipts
- Record retention schedule

# Make a Treasurer Calendar!



- All meetings - exec board and association
- **Events** that have **income or expenses**
  - Make sure expenses are authorized at executive board meetings in advance of events or bill due

# Make a Treasurer Calendar!

- **Monthly**

- Forward membership per capita through channels
  - Check Council/District due date for minimum membership due date as well as date to qualify for Membership Awards
- **Reconcile** bank accounts with statements

# Make a Treasurer Calendar!

- **Tax Filing** - 4 months and 15 days after the end of the fiscal year (November 15<sup>th</sup>)
- **Insurance Premium - DUE TO AIM** by **December 20** EVERY YEAR
  - If received by AIM after Dec. 20, a \$25 late penalty is assessed
- **Workers' Compensation Annual Report** DUE **January 31** EVERY YEAR

# The Budget

- Budget Committee:
  - President-elect appoints
  - Treasurer-elect chairs
  - Financial plan
  - New-old?
  - Proposed budget



# Budget Timing

- Proposed budget to the board
- Last meeting of the year
- Summer funds released
- Revised budget to the board
- First meeting of the year



# What Goes in the Budget?

- **Carry-over Funds** per the financial review (Beginning Balance)
- **Income**
  - Administration
  - Program
  - Fundraising
- **Funds Not Belonging to the Unit: Income**

**PTA**  
parentteacherassociation.org

**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 chairman'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 \_\_\_\_\_

(Sample only, please customize with the programs and fundraisers specific to your unit.)



# What Goes in the Budget?

- **Expenses**

- Administration/Operating Expenses
- Program
- Fundraising

- Carry-over for next year

- Unallocated

- **Funds Not Belonging to the Unit: Expenses**

**PTA**  
everychild.everoice.

**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)	\$ _____
	\$ _____
	\$ _____
<b>TOTAL</b>	\$ _____

**RECEIPTS NOT BELONGING TO UNIT**

Council, district, State and National PTA membership per capita	\$ _____
Founders Day freewill offering	\$ _____
<b>TOTAL</b>	\$ _____

**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	\$ _____
<b>TOTAL</b>	\$ _____

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

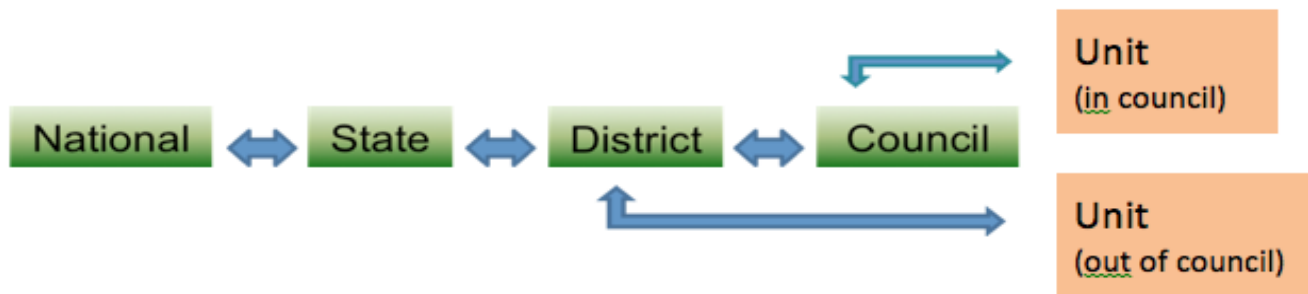
**BALANCE ON HAND** \$ \_\_\_\_\_

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

(Sample only, please customize with the programs and fundraisers specific to your unit.)

Council, district, state, and National PTA membership dues are “Funds NOT Belonging to the Unit” and do not need membership approval to be forwarded.

**Do not hold on to membership.**



**“Through channels”:**

*The route of formal communications through the PTA. Typically from unit to council, council to district PTA, district PTA to California State PTA.*

# Budget Line Items / Categories

**What is pass-through?** (income/expense not belonging to the unit)

- ONLY National, State, District and Council membership per capita dues or Founder's Day free will offerings.

# Budget Line Items / Categories

## What is **NOT** pass-through?

- Income/expense owed to a fundraising or book fair company
- District out of council fee
- Monies collected for other groups or the school (*that's called commingling of funds and we don't do it!*)

# Budget Line Items / Categories

## **What's the difference between a program and a fundraiser?**

- What's the goal? To raise money or provide community benefit? Programs may have income.

# Budget Line Items / Categories

## What else is acceptable?

- Officer training!!! Convention, District &/or Council
- Operating expenses (postage, copying, insurance, bank fees, credit card processing fees, record keeping materials, council/district fees)
- Donations
- Non-cash donations

# Budget Line Items / Categories

## What's not acceptable?

- Personal gifts, excessive hospitality

**See Recommended Budget Line Items list on CAPTA**

**website:** <http://toolkit.capta.org/finance/budgeting/recommended-budget-line-items/>



# Let's Talk about Membership

- TOTEM and “manual” membership
- Separate out the income and expense of the pass-through per capita – National, State, District and Council dues

# Let's Talk about Membership

- Income
  - Portion of dues (per capita) belonging to Unit
    - From “manual” members (cash, check)
    - From TOTEM (direct deposit from TOTEM)
  - ***Funds Not Belonging to the Unit: Income\*\****
    - Membership per capita, Founder's Day Freewill offering
- Expenses
  - ***Funds Not Belonging to the Unit: Expenses\*\****
    - \*\* these should match on a budget to actual report

# “Manual” vs. TOTEM

## Manual Membership:

- Received from cash, check or credit card processing
- **Portion of dues not belonging to unit must be forwarded through channels every month**
- Budget needs
  - **Line item for unit portion of income** (the portion of dues you keep)
  - **Income and expense line items for the per capita that does not belong to the unit**
    - *These two line item totals should match monthly*

# “Manual” vs. TOTEM

## TOTEM:

- Free for the PTA but members pay a \$1.00 convenience fee on sign up
- Automatically sends the money through channels for you - **budget only income received (unit portion)**. No per capita remitted through channels for TOTEM members
- Do not send anything up through channels UNLESS you are entering names manually into TOTEM for membership lists. “Manual” members per capita is not automatically forwarded; this must be remitted through channels

# Accounting for TOTEM Donations

- Donation – 5% fee retained by TOTEM
- Two line items needed in budget:
  - TOTEM Donation Income
  - TOTEM Fee Expense

***TOTEM membership & donation example:*** \$100 donation and 10 (\$10/member) members received from Totem (you PTA portion of dues is \$4.25)

Account for these:

## **Income**

- Membership Income - Totem = \$42.50
- Donations Income - Totem = \$100.00

## **Expense** (administration):

- Totem Donation Fee = \$5.00

Adjustment made to checking / savings account = \$142.50

# If you process credit card payments...

- Platform built for business
- Income - report gross amount
- Expense - Credit card processing fee
- The net amount is moved to your bank account,  
but **you** must account for the entire amount of the sale or donation,  
and offset it by the expense.



# If you process credit card payments...

## **Example:**

- sale or donation of \$100 - credit your income budget line item with \$100 - report \$100 income
- credit card processing fee is \$15 on a \$100 transaction - this is credited to the credit card expense line item - report \$15 expense
- when you move money from the credit card processing company to your bank account, you'll move \$85

# Sample Budget

## 2023 - 2024 Budget

	Budget	
<b>Cash Balance Forward</b>		
Checking	4,950.00	
Saving	50.00	
PayPal	0.00	
Total Cash Balance Forward	<u>\$ 5,000.00</u>	
<b>Receipts</b>		
<b>Administration</b>		
Donations	15,000.00	
Donations-Totem	5,000.00	
Interest Income	1.00	
Membership Dues	2,625.00	UNIT PORTION ONLY!
Membership Dues, TOTEM	1,000.00	
<b>Fundraisers</b>		
T-Shirt Sales	1,000.00	
Bake Sale	500.00	
Dining for Dollars	500.00	
<b>Programs</b>		
Scholastic Book Fair	2,000.00	
Total Receipts	<u>\$ 27,626.00</u>	
<b>Receipts Not Belonging to the Association</b>		
Membership Pass-through (district/state/national portion)	2,125.00	
Founder's Day Freewill Offering		
Income	50.00	
Total Receipts Not Belonging to the Association	<u>2,175.00</u>	

## Expenses

<b>Administration</b>	
Bank Charges	50.00
Insurance	256.00
Workers' Comp	50.00
Hospitality	100.00
Payment Processing Fees (PayPal)	50.00
Totem Donation Fee	<u>\$50.00</u>
Website	100.00
Training and CAPTA Convention	3,000.00
Officer Expenses	400.00
<b>Fundraising</b>	
T-Shirt Sales	500.00
Bake Sale	1,000.00
School Store	2,000.00
<b>Programs</b>	
Harvest Fair	3,000.00
Scholastic Book Fair Expense	1,000.00
Staff Appreciation	1,000.00
Parent Education	5,500.00
Reflections	850.00
Total Expenses	<u>\$ 18,906.00</u>
<b>Expenses Not Belonging to the Association</b>	
Membership Pass-through	2,125.00
Founder's Day Freewill Offering	
Disbursements	50.00
Total Expenses Not Belonging to the Association	<u>2,175.00</u>
Net Receipts	<u>\$ 8,720.00</u>
Less:	
Carry Over Funds	5,000.00
Unallocated Reserves	<u>\$ 13,720.00</u>



# Monitoring the Budget

- Executive Board responsibility
- Chairperson's role
- Expenses within budget?
- "Excess" income?
- Revise budget???
  - Motion

*Did the association approve that???*  
*Can we change our plans?*



***The budget is only an estimate.*** Things don't go as planned, and plans change. Keep current with income & expenses (the Budget to Actual Report). Present budget adjustments to the association. With notice, budget adjustments only require a simple majority vote.

# Treasurer Reports

- Report period = meeting to meeting, not month to month
  - Beginning and ending balances
- **Every** bank account
  - Credit card processing
- **All** receipts and expenditures
- Balance reports and minutes
- Ratify checks written & any authorized online payments or electronic fund transfers



# Treasurer Report

## *Example:*

### Checking Account (report dated Aug. 15, 2024)

- Balance reported July 13, 2024  
\$3,000.00
- Income  
\$2,000.00
- Disbursements & EFTs  
\$1,000.00
- Balance on hand Aug. 15, 2024 \$4,000.00

### Checking Account (report dated Sept. 12, 2024)

- Balance reported August 15, 2024 4,000.00
- Income  
\$5,000.00
- Disbursements & EFTs \$2,000.00
- Balance on hand Sept. 12, 2020 \$7,000.00

# Treasurer Report

**Beginning balance of current report matches ending balance of prior report.**

**Reports are meeting to meeting, not month to month (i.e. July 1 - July 31).**

***TIP:*** Always review the minutes to make sure the secretary recorded the balances and motions reported correctly.

# Financial (Budget to Actual) Report

- Tool to monitor the budget
- Do not spend over budgeted amount
  - Request budget adjustments as things change
- Present the budget to actual at least quarterly; do not net income - report income & expenses separately

# Annual Financial Report

- Final actuals for the end of the fiscal year
- Reports gross receipts and disbursements for the fiscal year
- Separate sections for amounts belonging to the association and amounts NOT belonging to the association
- Copy of the AFR is uploaded to the document retention system in myPTEZ, as required in the bylaws.

**PTA**  
revenue - no value

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**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 (not portion only)	\$ _____
Fundraising (not total gross income individually)	\$ _____
xxx	\$ _____
xxx	\$ _____
Donations	\$ _____
<b>TOTAL</b>	\$ _____

**RECEIPTS NOT BELONGING TO UNIT**

Council, district, state, and National PTA membership per capita	\$ _____
Founders Day freewill offering	\$ _____
<b>TOTAL</b>	\$ _____
<b>TOTAL RECEIPTS</b>	\$ _____

**DISBURSEMENTS** (see 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	\$ _____
<b>TOTAL</b>	\$ _____

**DISBURSEMENTS NOT BELONGING TO UNIT**

Council, district, state, and National PTA membership per capita	\$ _____
Founders Day freewill offering	\$ _____
<b>TOTAL</b>	\$ _____
<b>TOTAL DISBURSEMENTS</b>	\$ _____

**BALANCE ON HAND**

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

(Sample only, please customize with the programs and fundraisers specific to your unit.)

Revised July 2022

# Reporting to the Association - First Associaton Meeting of the Year

- Financial reports
  - Annual Financial Report for prior year
  - Year-end Financial Review
- Approvals
  - Fundraisers and Programs
  - Budget



# Reporting to the Association - First Association Meeting of the Year

- Treasurer's Report
  - Ratify checks
  - Release funds

Reporting to the Association -  
First Association Meeting of the year

# Reporting to the Association

- Treasurer Report
- Checks/payments to ratify
- Approve new activities/programs, other budget changes as needed
- Release funds to next association meeting
- Quarterly (minimum) budget to actuals update

# Reporting to the Executive Board

- Treasurer report
- Present expense authorizations / bills to be paid
- Update budget to actuals
- Budget changes needed?



# What to Report to Whom??

	<u>Exec Board</u>	<u>Association</u>
Treasurer's report (from last meeting date to current)	Every Meeting	Every Meeting
Ratify checks & electronic payments (All payments between last meeting and current)	Yes	Yes
Budget-to-Actual (YTD)	Every Meeting	At least quarterly
Present expense authorizations / bills to be paid	Yes	Optional
Release funds for upcoming activities	NA	Yes

# Income

- Cash box = yes
- Petty cash = no
- Two people count (minimum)
- Cash Verification Forms
- Deposit ASAP
- Maintain a paper trail



**PTA**  
everychild.service.

## CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

<b>UNIT NAME</b>	
<b>ACTIVITY</b>	

**DATE**

**COINS**

x 1c =	
x 5c =	
x 10c =	
x 25c =	
x 50c =	
x \$1 =	
<b>TOTAL \$</b>	

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

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

**CURRENCY**

x \$1 =	
x \$5 =	
x \$10 =	
x \$20 =	
x \$50 =	
x \$100 =	
<b>TOTAL \$</b>	

**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**

Revised July 2002

- www.capta.org**

# Expense Process

1. Budget approved

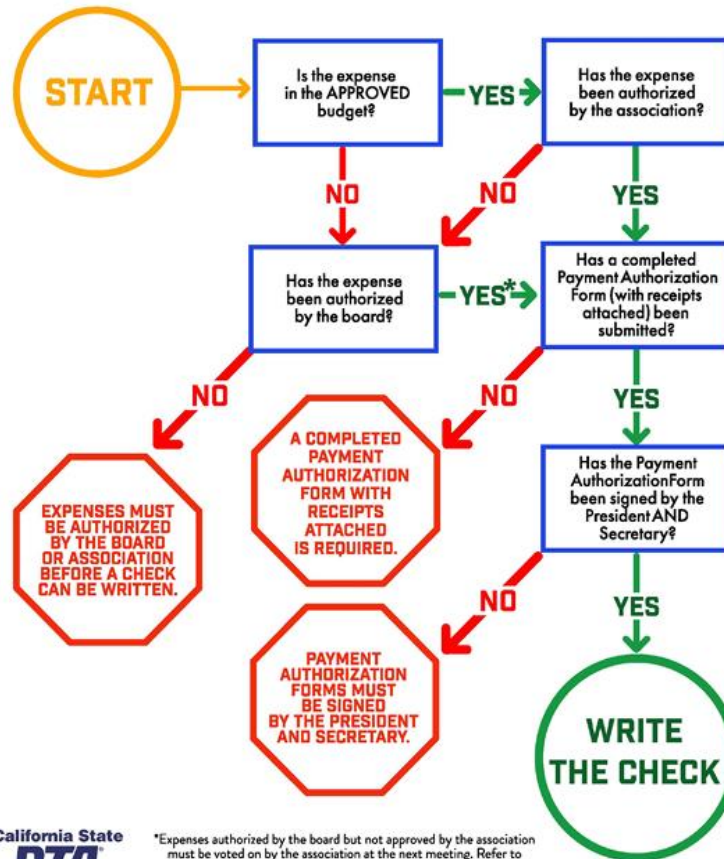
2. Plans presented

**3. Plan authorized**

- **At a meeting with quorum**
- **Motion**
- **Minutes**

4. Expenditures made

# CAN WE WRITE THIS CHECK?





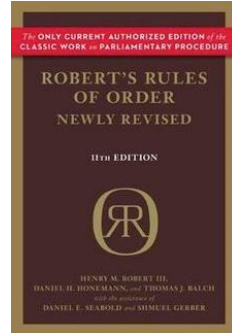
# Payment Authorization / Reimbursements / Advances

- No reimbursements should be done without paperwork and receipts
- No reimbursements from the cash box
- The approval process must be followed
- Advances are allowed
  - Make sure guidelines and expectations are outlined before advance is given

The image displays three overlapping forms from CAPTA (California Association of Professional Taxpayers). The top form is the 'PAYMENT AUTHORIZATION REQUEST FOR REIMBURSEMENT' which includes fields for Name of Person, PTA Position, Address, City/State, Telephone, and a section for Expenses with a list of expenses and a total. The middle form is the 'REQUEST FOR ADVANCE/PAYMENT AUTHORIZATION' which includes fields for Name, Address, City/State, Telephone, and a section for Funds being requested with a list of estimated costs. The bottom form is the 'AUTHORIZATION FOR PAYMENT VIA EFT/BANK BILL PAY SERVICES' which includes fields for Date, Vendor Name, Address, City/State/Zip, Telephone, Email, Budget Account, Reason for Payment, Payment Amount, Requested By, Authorized By, and Date. All forms include a signature line for the President and a date field for when approved.

# Motions

- The treasurer may make a motion, but doesn't ask for the vote.
- The treasurer may move to authorize expenses (i.e. pay the bills), ratify checks and electronic fund transfers, make budget adjustments.
  - Also *ratify void checks*, but separately from processed checks
- “I **move**...”, not “I motion...”



- **Motions are a request for action - without a motion, you shouldn't write a check!**
  - If there is no second, there is no motion.
  - If there is no vote, there is no approval. Make sure discussion ends with a vote!
- **Motions document the transactions.** You may want to send the secretary the treasurer motions so they may copy/paste into minutes accurately.
- **Review the minutes** to make sure the motions and your report are correct.

See "**8 Steps to Making a Motion**" on the CAPTA website: <http://toolkit.capta.org/running-your-pta/meetings/eight-steps-to-making-a-motion>

# Writing the Check



- Payee
- Amount
- NEVER pre-sign checks
- NEVER pay in cash
- Use indelible black gel ink pen
- Be careful when mailing

# Paying the Annual Insurance Premium

- Annual premium amount is announced mid-August
- Payment window opens October 1
  - President will receive an email from
- President or Treasurer completes an Insurance Information Form
- Follow the steps to pay the premium



# Paying the Annual Insurance Premium

- AIM sends an invoice for the premium due
  - Pay by check mailed to AIM or electronically via ACH\*\*\* (*\*\*\*recommended - fast & easy!*)
- **Premium must be received by AIM by December 20**
  - Late payments are assessed a \$25 penalty fee (paid through channels, not to AIM)

# Workers' Compensation Annual Payroll Report

The form is titled "WORKERS' COMPENSATION ANNUAL PAYROLL REPORT" and is from Association Insurance Management Inc. It includes a header with the company logo and contact information. Below the header, there are checkboxes for "Check this box if this is an amended form" and "Check this box if no one was paid." The form contains a section for "Name of FICA filer or filers" and "Address of FICA filer". It also has a section for "State of FICA filer" and "City of FICA filer". The main body of the form is a table with columns for "NAME OF FICA ADDITIONAL OR SUBSTITUTION", "TYPE OF WORK (SEE INSTRUCTIONS)", "GROSS EARNINGS (SEE INSTRUCTIONS)", "EMPLOYER'S CONTRIBUTION", and "EMPLOYEE'S CONTRIBUTION". The table has 10 rows for data entry. At the bottom of the table, there are summary fields for "Total gross payables WITHOUT state and federal compensation coverage" and "Total gross payables WITH state and federal compensation coverage". The form also includes a section for "Signature of FICA filer" and "Date".

- All units/councils/districts must fill out online form even if no one was paid
- Collect and review vendor's Certificate of Insurance and check if the vendor has Workers Compensation and Employee Liability Insurance

- 5% charge for any individual employee/independent contractor/service provider who is directly paid by the PTA AND does not have their own workers' comp insurance
- 95% of PTAs pay no one and owe no money
- List all **paid independent contractor** vendors on WC form paid January 5 through January 4 (i.e. Jan. 5, 2023 - Jan. 4, 2024)
- **Filing window: December 15 - JANUARY 31**



# Tax Filing

- PTAs file **3 ANNUAL** Federal & State information returns:
  - Internal Revenue Service (IRS): 990N, 990EZ or 990
  - California Franchise Tax Board (FTB): 199N or 199
  - California Attorney General's Registry of Charities and Fundraisers (*new name*) (AG/RCT):
    - RRF-1 (everyone)
    - CT-TR-1 (IRS 990N filers only)
- Incorporated PTAs also file the SI-100 biannually

# Tax Filing - IRS & FTB

- Tax Professional Needed?
- Due 4 ½ months after end of fiscal year
- Use 3-year average to calculate gross income to determine form

<u>Year Ending:</u>	<u>Reveue Reported:</u>	<u>Revenue Reported:</u>	<u>Revenue Reported:</u>
6/30/2018	\$ 38,000	\$ 42,000	\$ 42,000
6/30/2019	\$ 65,000	\$ 53,000	\$ 45,000
6/30/2020	\$ 35,000	\$ 57,000	\$ 51,000
<b>3-Year Average:</b>	\$ 46,000	\$ 50,667	\$ 46,000

- ***More info:*** See the Tax Filing Support Center on the California State PTA Leaders website

# Tax Filing - AG Registry of Charities and Fundraisers

- ALL PTAs must file RRF-1 annually
- Attach
  - IRS 990 or 990EZ, if filed
  - **~OR~** CT-TR-1 Treasurer's Report Form if IRS 990N ePostcard is filed (gross receipts  $\leq$  \$50,000)
- Filing fees based on annual revenue
- May be filed online if status is CURRENT



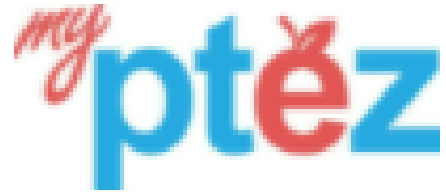
# Tax Filing - Secretary of State

All **incorporated** units, councils, and districts must file the SI-100 form (Statement of Information) with the Secretary of State every other year within 5 months after the month incorporated



- Date incorporated = even year, file every even year
- Date incorporated = odd year, file every odd year

- Designed by PTA for PTA!
- California PTA specific reports
- Form 990 and 199 solution
- Email communication system
- Web-based software
  - Continuity
  - Accessibility/transparency
  - Your own web store
- Manage memberships & volunteers



# Treasurer Resources on the Leaders Website

- ToolKit - Finance Section - policies & procedures
- Insurance Guide & Vendor Requirements
- Tax Filing Support Center
- Forms (both to print & fillable)
- Letter of Determination - send an email to [LOD@CAPTA.ORG](mailto:LOD@CAPTA.ORG) to request



# Agenda

- Dealing with NSF Payments
- Electronic Payments & Receipts
- Non-Cash Contributions
- W-9 Requests
- Preparing for the Financial Review
- Records Retention & Destruction Policy
- Questions??



# Dealing with NSF Checks

- Non-Sufficient Funds – returned checks
- Contact payers ASAP
- Collect fees
- NSF check = negative to the income account
- When collected = use same income account





# Electronic Payments & Receipts

**PTA**  
everychild.onevoice.

**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 \_\_\_\_\_  
(Authorized Check Signer)

Authorized By \_\_\_\_\_  
(Authorized Check Signer)

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

**For PTA TREASURER USE:**  
☐ Membership-approved activity ☐ Funds released by membership  
☐ Executive Board-approved expenditure

Transaction Date \_\_\_\_\_ Transaction Number \_\_\_\_\_

Date Approved in minutes: \_\_\_\_\_ Secretary's signature \_\_\_\_\_  
08/2017

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

California State PTA Toolkit – December 2019 F52

**PTA**  
everychild.onevoice.

**Exhibit L8**  
update 01/01/2010

**AUTHORIZATION TO TRANSFER FUNDS BETWEEN ACCOUNTS**

Date: \_\_\_\_\_

Reason for transfer: \_\_\_\_\_

Transfer from account: \_\_\_\_\_

Transfer to account: \_\_\_\_\_

Amount to transfer: \_\_\_\_\_

Requested by: \_\_\_\_\_

Authorized by: \_\_\_\_\_  
(Authorized Check Signer)

Authorized by: \_\_\_\_\_  
(Authorized Check Signer)

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

Date of Transfer \_\_\_\_\_ Bank Transaction Number \_\_\_\_\_

10/2010

California State PTA Toolkit – 2013 317

- UPDATE on credit/debit cards
  - See printout from Toolkit
- Deposit ONLY ATM cards ok
- Bank bill payment services
- Large financial processors
- NO person-to-person apps

# Non-Cash Contributions

- Also referred to as In-Kind Donations
- Can be goods or services
- Tracking non-cash contributions received and which programs/activities/fundraisers they are applied to is required.
- Non-cash contributions must be reported on tax filings.

# W-9 Requests

- PTA requests from vendors
- Donor requests one for your PTA
  - W-9 sample on Leaders Website / Tax Filing Support Center / Forms

# Preparing for Financial Review

- Tie up the loose ends
  - Pay pending authorizations
  - Research outstanding checks
- Organize records for the financial reviewer – use Financial Review Checklist
- Deliver books and records to financial reviewer



# Records Retention & Destruction Policy

- Review the Records Retention and Destruction Policy
- Know how long to keep records
  - Some records are permanent (10, 7, 3, 2, or 1 year)
  - Create “Destroy After” folders
  - Ask the principal where the PTA records may be kept on campus