Council Leadership
(Workshop A08)
Reference Material

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COUNCILS ARE KEY

The basic role of councils:

- Build relationships and provide networking opportunities among units
- Build relationships with and within school districts
- Coordinate the efforts of units
- Provide training and support to member units
- Assist your units to stay in good standing
- Encourage ongoing training and leadership development
- Share information from district, state and national PTA promptly
- Promote use of district, state and national PTA resources
- Interpret PTA policies, plans, practices and programs
- Model and encourage advocacy efforts

Councils do:

- Inform and inspire local units.
- Respond to the needs of their units.
- Respect the chain of communication.
- Provide a way for local units to act together on projects that a single PTA could not accomplish alone.
- Unify PTA activities in a community or school district with the consent of a majority of the member units.
- Undertake council projects only after a majority of member units vote to support them.
- Encourage and provide ongoing training and support to unit officers.
- Model and encourage advocacy and legislative efforts.
- Have a representative at all district meetings per their bylaws.
- Assist district PTA leadership in organizing new PTA units

Councils do not:

- Initiate the organization process for new PTAs
- Dictate to the local units.
- Legisllate for the local units, including establishing rules for local units and taking action involving member units without their consent.
- Change council dues or amend council bylaws unless the local units, having been delegated to act for the members of their units, vote to do so.
- Duplicate the work or programs of the local units.
- Compete with local units.
- Compel local units to enter into council projects.
- Assess local units for funds without their consent.
WHAT DO COUNCILS DO?

Coordinate efforts of units
- Facilitate a common vision
- Provide leadership and organizational advice and support
- Meet regularly with unit presidents and survey units for common needs/concerns
- Provide speakers/programs to address common interests

Build relationships and provide opportunities for networking among units
- Promote common interests and share ideas, concerns, solutions
- Collaborate on special events and programs

Encourage ongoing training and development of leaders
- Coordinate training with district
- Encourage attendance at district trainings and convention
- Conduct training workshops with well qualified presenters
- Promote PTA publications and their purposes

Share information
- Communicate with units on regular basis
- Represent member units at district PTA meeting
- Solicit information/concerns from units and report to district
- Distribute all information to units promptly
- Refer interest in starting a new PTA to district and support the district's efforts

Build relationships with school district(s)
- Meet regularly with superintendent(s)
- Share PTA information with school district personnel
- Attend school board meetings to report on PTA activities
- Invite local superintendent(s) to meetings
- Provide PTA representatives for school district committees

Build relationships with local agencies and organizations
- Volunteer to serve on community agency committees
- Look for ways to collaborate with community agencies/organizations
- Positive public relations for PTA throughout communities

Interpret PTA policies, plans, practices, and programs

Model and encourage advocacy and legislative efforts

Accept fiduciary responsibility in order to protect organization's assets

Assist units to maintain “in good standing” status
- Model good leadership skills and proper PTA procedures
- Collect and submit timely membership dues, insurance payments, financial reports, officer contact information
CHECKLIST for COUNCIL OFFICERS

Schedule
- Council meeting dates early (don't conflict with district or unit PTA meetings)
- Regular meetings with unit presidents, principals, and superintendents
- Continuing education (at meetings and in separate workshops) for unit and council officers and chairman
- Due dates and publish widely with reminders
  - Per capita membership dues and Insurance
  - Required reports - budgets, audits, tax filings, annual reports
- Founders’ Day Observance

Attend
- All council executive board and council meetings
- District PTA meetings, workshops
- Meetings of allied agencies and organizations

Develop and implement membership campaign
- Encourage challenges and year round efforts
- Acknowledge accomplishments

Prepare and distribute
- Regular communication via email or newsletter
- Reports to send to district PTA
- Master calendar
- Spreadsheets for all receipts/monies collected from units

Request, review and forward to district PTA
- Directory/contact information for unit presidents, treasurers and principals
- Copies of audits, budgets, annual financial reports, tax returns
- Copies of unit Workers Compensation Annual Payroll Report
- Copies of Annual Historian Report with volunteer hours

Share
- All information in a timely manner with unit presidents
- Information between council officer to unit counterparts
- Ideas on how to implement PTA programs and use PTA publications
- Information from district, state and national PTAs with school district personnel

Sponsor
- Council workshops using district PTA presenters
- Programs dealing with issues of concern to the community
- Candidate forums for school board, city council and other elected offices

Monitor
- School board meetings regularly
- City council meetings, as necessary
- County board of education/supervisors, as necessary
HOW ADEQUATE ARE YOUR COUNCIL PTA SERVICES?

STRENGTHENING LOCAL PTAs
- What can your council do that will help local PTAs deepen their appreciation of the state and national PTAs?
- What can the council do that would encourage local PTAs to develop programs that truly appeal to members (parents, teachers, administrators, students)?
- What have you done to help local PTAs develop action programs and to build successful partnerships?
- What opportunities could council provide local PTAs to learn new techniques of team work and group leadership?
- How can local PTAs be encouraged to participate in local, council and district PTA meetings, convention and special workshops?
- How can you encourage council and local PTA leaders to use publications of the state and national PTA?
- How do you help local PTAs keep lines of communication open?
- How are you utilizing the National Standards for Family School Partnerships to better serve and strengthen local PTAs?

DEVELOPING LEADERS
- What is your council doing to develop leadership at the local unit level and how can you become more effective?
- In what ways is your council encouraging units to take advantage of the leadership development opportunities offered by the district, state and national PTA?
- How many of the following activities can your council plan for this upcoming year and what will you do to promote attendance?
  - Workshops for unit/council officers, chairmen and all PTA members
  - Leadership training for officers and chairmen
  - Leadership training experience at council meetings
  - Meetings for presidents, administrators, staff, community leaders and businesses
  - Special workshops on: Bylaws, Resources, Membership, Curriculum, Legislation, Family Engagement, Health, Youth Services, etc

WORKING WITH LOCAL PTAs
- Do you have regular meetings with local PTA presidents?
- Do you visit local PTAs?
- What special attention does council plan to give new units?
- What attention can council give weak units?

WORKING WITH SCHOOLS
- What efforts do you make to work cooperatively with school administrators? How are they included in council planning?
- What has your council done this past year to cooperate with the school board to improve the school system? What can be done this year?
- Has your council served as a means of communication between the school board, the administration and the public? If not, how can this be initiated? If it has, can this relationship be strengthened?
- Do you have a representative attend and report on school board meetings?
- Do you take advantage of opportunities or invitations to participate in meetings of school policy-making groups?
- Are school board members invited to council meetings?

COMMUNITY SERVICE PROJECTS
- Are community service projects a part of your council program?
- How can the efforts of local PTAs be stimulated toward community-wide activity?
- How can leadership be discovered and developed for community service?
- What can your council plan that will meet community needs?
Responsibilities of Officers and Chairmen

All board members and chairmen are expected to:

- Accept office or position only when willing to uphold the policies and procedures of the State and National PTA;
- Accept office only when willing to prepare oneself to fulfill the responsibilities of the office;
- Study and follow unit bylaws and standing rules;
- Attend and participate in meetings;
- Review and maintain the procedure book and files for the position;
- Abide by the will of the majority;
- Respect the privacy of the business of the executive board;
- Protect the privacy of all members by not allowing distribution of membership lists to outside interests;
- Meet deadlines and fulfill assignments promptly;
- Give accurate and detailed account of all monies entrusted to them;
- Delegate instead of doing it all yourself;
- Develop and strengthen leadership;
- Attend conferences, workshops and conventions;
- Ensure a good transition by passing on all resources and records; and
- Resign if unable to perform the required duties of the office.

The California State PTA does not recognize co-officers. “Co-officer” implies two people of equal rank sharing one position. In PTA, only one name may be listed for each office, and only one individual may vote. Bylaws may be amended to include additional officers to share the workload.

The bylaws provide the month for the annual election and the date when the term begins. All officers and chairmen are obligated to study and follow PTA bylaws and standing rules. They are also responsible for reviewing, as well as maintaining while they are in office, the procedure book (Procedure Book 2.3.4, 38) specific to their office.
Identifying Leadership Strengths

Strong leaders:

• create an atmosphere of mutual trust
• demonstrate honest, ethical behavior in all transactions
• lead by example, e.g., “do what I ask others to do”
• demonstrate courage in all transactions
• communicate a clear vision with recognizable goals for the organization and its members
• state expectations clearly and confirm understanding
• expect people to be accountable and offer support
• translate organizational goals practically and meaningfully for people at all levels
• make and communicate decisions promptly
• resolve conflict with the goal for all to succeed
• communicate with charisma and effectiveness to groups
• take responsibility for decisions without finger-pointing
• involve others in planning
• praise people for work well done
• delegate in a way that encourages others to have full ownership
• appropriately provide authority to others to make decisions
• believe in and suggest training that teaches leadership, teamwork, and skills
• implement innovation as a method to improve performance
• demonstrate no tolerance for organizational turf or “them and us” scenarios
• create forums to celebrate organization successes
• support and demonstrate efficient management of personal stress levels
• manage impending change, real and rumored, efficiently
• use time constructively and effectively
• help people by listening without pre-judging
• have excellent relationships with members regardless of position in the organization
• are accessible
• encourage people to communicate their differing opinions
Leadership Styles

In each group, select the adjective that best describes you. Give it 7 points. Give the next most descriptive adjective 5 points, the next 3 points and the last 1 point. Transfer point values to top table, and total points to bottom table to reveal your dominant Leadership Style.

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>A_________ Stubborn</td>
<td>B_________ Persuasive</td>
<td>C_________ Gentle</td>
<td>D_________ Humble</td>
</tr>
<tr>
<td>2.</td>
<td>A_________ Competitive</td>
<td>B_________ Playful</td>
<td>C_________ Obliging</td>
<td>D_________ Obedient</td>
</tr>
<tr>
<td>3.</td>
<td>A_________ Adventurous</td>
<td>B_________ Life-of-the-party</td>
<td>C_________ Moderate</td>
<td>D_________ Precise</td>
</tr>
<tr>
<td>4.</td>
<td>A_________ Determined</td>
<td>B_________ Convincing</td>
<td>C_________ Good natured</td>
<td>D_________ Cautious</td>
</tr>
<tr>
<td>5.</td>
<td>A_________ Assertive</td>
<td>B_________ Optimistic</td>
<td>C_________ Lenient</td>
<td>D_________ Accurate</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total points</th>
<th>DRIVER</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPRESSIVE</td>
<td>B</td>
<td></td>
</tr>
<tr>
<td>AMIABLE</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>ANALYTICAL</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>
Leadership Styles

The DRIVER:
This is a person who takes action, loves to make decisions, loves winning, and desires to control the situation. The Driver is an excellent project leader who is highly task oriented, highly assertive and not particularly responsive. This is a person who prefers bottom line information, no fooling around. The Driver provides specific instruction in defining roles and goals for followers, and closely supervises tasks. Problem-solving and decision-making is initiated by the Driver. This is a person who is most apt to give a favorable decision if provided with options and probabilities. The Driver finishes work on time, on budget, and on spec.

Descriptors: Stubborn, competitive, adventurous, determined, assertive.

Do: Stick to business; be clear, specific and brief. Do provide alternatives and choices for them to make their own decision.

Don’t: Ramble on or waste time with idle chitchat. Don’t direct or order them to do something. Don’t do a “wrap up” after finishing business – just move on. Avoid all unnecessary detail.

The EXPRESSIVE:
This is a person who needs incentives, to be liked, recognized, to be involved, to be touched, and to work with others. The Expressive is highly responsive to ideas and situations. This is a person who develops the action plan, sets goals and defines problems with followers. The Expressive turns over responsibilities to followers for implementation. This is a person who is most apt to be convinced by testimony and incentives.

Descriptors: Optimistic, persuasive, convincing, playful, life-of-the-party.

Do: Take time for relating and socializing before getting down to business. Do ask their opinions and ideas. Do make your presentation fast moving and entertaining. Do listen attentively to them and demonstrate a sense of humor.

Don’t: Be curt or cold; don’t dwell on facts and figures. Don’t talk down to them and don’t be authoritative.

The AMIABLE:
This is a person who is concerned about people and relationships. The Amiable dislikes dissent, is low in assertiveness but very high in responsiveness. This is a person who involves followers in problem identification, goal setting, decision-making and supports efforts towards the task on hand. The Amiable needs security, trust, guarantees, agreement and relationships.

Descriptors: Gentle, good natured, lenient, moderate.

Do: Start your conversation with personal comments to break the ice. Do show a sincere interest in them as people. Present your case in a non-threatening way. Do provide personal assurance and guarantees in presenting a project or activity, and above all, do listen when the Amiable is speaking.

Don’t: Rush into your agenda, don’t stick solely to business. Don’t force them to respond quickly to a decision. Don’t bully them or patronize them. Don’t be vague or domineering to them.

The ANALYTICAL:
This is a person who appreciates detail, precision, accuracy and needs time to make decision with detailed explanations. The Analytical avoids confrontations. This is a person who makes the final decision about procedures and solution after hearing the followers’ idea and opinions. The Analytical is most swayed by evidence and service. This is a person who is not particularly assertive or responsive.

Descriptors: Humble, precise, accurate, and cautious.

Do: Prepare your presentation in advance. Do take your time in explaining your case. Do give them time to verify the reliability of the proposal and indicate guarantees of success.

Don’t: Be disorganized in your presentation. Don’t rush the decision making process with them. Don’t leave things to chance.
Time Management: Make Effective Use of your time

Understand your priorities
- Set priorities according to importance and urgency
- Set priorities according to best use of your time
- Review new requests according to your priorities

Schedule your time
- Schedule things requiring your greatest energy and effort during the time of day you are most alert and productive
- Always keep a clock in full view while you are working
- Carry a small notebook to write down things you want to remember
- Carry a calendar and note any due dates or appointments
- Keep reading material available in your car or bag for when you have down time and are waiting for an appointment
- Delegate what you can

Set office hours for PTA
- Set aside certain times to regularly handle PTA tasks
- Let people know they can always reach you during that time
- Take advantage of answering machines to leave messages whenever possible
- Utilize e-mail wisely - jokes and inspirational messages consume lots of time; discuss with your group about how to use "reply all"
- When you are busy, use your answering machine to monitor calls and only take the necessary ones

Develop a procedure for handling paperwork
- Consider using one of these strategies to control paperwork:
  - act on it, pass it on, file it and toss it
  - TRRAF - Toss it, Refer it/pass it on, Reading material for later, Action, File it/keep it
- Keep important information accessible and current
- Maintain a place for each type of information you wish to retain
- Develop an effective filing system

10/2011 Communicator
DECIDING TO DELEGATE

Presidents who successfully delegate achieve two important goals at once:
1. It frees them to focus on other, higher priority parts of their job; and
2. It helps other board members develop their own leadership skills and abilities.

Ask the following questions to help you decide whether or not to delegate something:
• Do I have sufficient time to complete the task properly? If the answer is no, delegate it!
• Does the task specifically require my supervision or attention? If it doesn't, assign it to someone else.
• Are my personal skills and expertise required to complete the task? If not, hand it off.
• If I do not fulfill the assignment personally, will my reputation or the board's be hurt? If the answer is still no, then delegate it.

Is there a member of the board who would benefit from, and learn, new skills by handling the assignment? If the answer is yes, offer him or her the gift of learning by doing. Give him or her the opportunity to take on a new responsibility.

SIX STEPS TO EFFECTIVE DELEGATION

There are six steps recognized by most management authorities to achieve effective delegation:

1. Review the tasks to be done. Determine which ones others should do.
2. Select the person best suited for the specific task.
3. Encourage, train and motivate the person to accept the assignment.
4. Explain the task fully and then turn over the job and the authority to accomplish it to that person. Check to be certain that your expectations are clearly understood. Ask questions to be certain that your expectations have been understood. Then step away and let the person complete the task.
5. Provide support, encourage independence and develop confidence. Restrain from over-checking on the progress of the task.
6. Keep supervisory control, because ultimately proper completion of the task is your responsibility.

"The best executive is the one who has sense enough to pick good men to do what needs to be done, and self restraint enough to keep from meddling with them while they do it."

Theodore Roosevelt
## LIST OF DUE DATES*

<table>
<thead>
<tr>
<th>PROGRAM / PROJECT</th>
<th>State</th>
<th>District PTA</th>
<th>Council</th>
</tr>
</thead>
<tbody>
<tr>
<td>DUES</td>
<td></td>
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<tr>
<td>Remittance of per capita dues to remain in good standing</td>
<td>December 1</td>
<td></td>
<td></td>
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<tr>
<td>Final Installment of per capita dues</td>
<td>June 30</td>
<td></td>
<td></td>
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<tr>
<td>FINANCE FORMS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance premiums</td>
<td>December 20</td>
<td></td>
<td></td>
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<tr>
<td>Workers’ Compensation Annual Payroll Report</td>
<td>January 31</td>
<td></td>
<td></td>
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<tr>
<td>SCHOLARSHIPS AND GRANTS</td>
<td></td>
<td></td>
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<tr>
<td>Parent Education Grants for unit, council and district PTAs</td>
<td>October 15</td>
<td></td>
<td></td>
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<tr>
<td>Cultural Arts Grants for unit, council and district PTAs</td>
<td>October 15</td>
<td></td>
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<tr>
<td>Healthy Lifestyles Grants for unit, council and district PTAs</td>
<td>October 15</td>
<td></td>
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<tr>
<td>Outreach Translation Grants for unit, council and district PTAs</td>
<td>October 15</td>
<td></td>
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<tr>
<td>Continuing Education Scholarships for credentialed teachers and counselors for school nurses for PTA volunteers</td>
<td>October 15</td>
<td></td>
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<tr>
<td>Graduating High School Senior Scholarships</td>
<td>February 1</td>
<td></td>
<td></td>
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<tr>
<td>Grant Report for unit/council/district PTAs</td>
<td>June 1</td>
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</tbody>
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*Continued...
### LIST OF DUE DATES* (continued)

<table>
<thead>
<tr>
<th>PROGRAM / PROJECT</th>
<th>State</th>
<th>District PTA</th>
<th>Council</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FOUNDERS DAY</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>Freewill Offering Remittance</td>
<td>June 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CONVENTION</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>DRAFT Resolution &amp; Convention Action Cover Sheet</td>
<td>November 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FINAL Resolution &amp; Convention Action Cover Sheet</td>
<td>January 5</td>
<td></td>
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</tr>
<tr>
<td><strong>AWARDS</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>Ready, Set … Remit! Award (30 memberships)</td>
<td>October 30</td>
<td></td>
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</tr>
<tr>
<td><strong>REFLECTIONS PROGRAM</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>Entries and forms</td>
<td>Contact your district president for the current year's schedule</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ANNUAL HISTORIAN REPORTS</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>Unit, council and district PTAs (period: July 1 through June 30)</td>
<td>June 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ROSTER OF OFFICERS</strong></td>
<td>IN STATE PTA OFFICE</td>
<td>DISTRICT PTA DUE DATE</td>
<td>COUNCIL DUE DATE</td>
</tr>
<tr>
<td>Unit and council presidents</td>
<td>June 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District PTA officers, chairmen and council president</td>
<td>June 1</td>
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</tbody>
</table>

*All due dates are California State PTA due dates.
*Materials/remittances are to be received in the California State PTA office on or before the date specified.
*Units must observe council and district PTA due dates.

*Dates Subject to Change.
MEMBERSHIP AND INSURANCE
"Not in Good Standing" TIMELINE

<table>
<thead>
<tr>
<th>Date</th>
<th>What</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MEMBERSHIP PER CAPITA (per caps)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec 1</td>
<td>Membership</td>
<td>Last day per caps can be received in the state office from districts for units to remain in good standing.</td>
</tr>
<tr>
<td>Mar 31</td>
<td>Membership</td>
<td>Membership dues must be received in the state office by March 31 for a unit to revert to &quot;good standing&quot; and prevent charter withdrawal at May board of managers meeting.</td>
</tr>
<tr>
<td><strong>INSURANCE PREMIUM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec 20</td>
<td>Insurance</td>
<td>Insurance premiums must be received in the state office on or before December 20th.</td>
</tr>
<tr>
<td></td>
<td>New PTAs</td>
<td>Premiums for newly organized units shall be waived from the date of the organization until the next premium date of December 20. Newly organized units are covered automatically for insurance coverage for the duration of the current year's coverage which expires on January 4th, assuming that paperwork reaches the California State PTA office within six months of the organization date. <strong>Re-charters</strong> within 12 months of disbandment or charter withdrawal do not qualify for a waiver and will need to pay for current year insurance as well as next year's premium.</td>
</tr>
<tr>
<td>Dec 20</td>
<td>Insurance Waiver Request</td>
<td>Insurance Waiver requests are granted for <strong>extenuating circumstances only</strong>. District president must request the waiver in writing (Exhibit L3 – board manual) and send to state office by Dec 20th.</td>
</tr>
<tr>
<td><strong>WORKERS COMPENSATION PREMIUM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec 20</td>
<td>Base premium</td>
<td>ALL PTAs pay the base rate for Workers compensation insurance as part of their insurance premium that must be received in the state office on or before December 20th. Base rate will cover gross wages of all persons hired up to $1000 dollars.</td>
</tr>
<tr>
<td>Dec 20</td>
<td>Workers Compensation form</td>
<td>ALL PTAs are required to complete/submit the workers compensation report through channels. PTAs without employees should mark &quot;No Employees&quot; across form but are required to submit form.</td>
</tr>
<tr>
<td>Jan 31</td>
<td>Additional WC premium</td>
<td>PTAs that pay wages over $1000 will pay an additional premium (decided each year-usually 3% to 5%) of total gross wages (less $1000) of all persons hired to cover the increased cost of the Workers' Comp insurance. Their Workers Compensation form can be sent with payment to reach the state office by January 31.</td>
</tr>
</tbody>
</table>

*Process timeline is on the reverse.*
**PROCESS TIMELINE**

Membership and Insurance “NGS” timeline

*From time of district deadlines → to state deadline:*
District officers need to work with those units not in compliance until per capita and insurance premiums are sent to office. **DO NOT PROCRASTINATE ABOUT FORWARDING PAYMENTS.** If district/council is responsible for sending insurance payments in late, then the district/council is responsible for paying $25 late fee for each.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec</td>
<td><strong>District 1st notice</strong> District and council presidents, financial secretaries, treasurers, and district offices receive lists of delinquent (NGS) units. Districts to continue working with units.</td>
</tr>
<tr>
<td>Jan</td>
<td><strong>District 2nd notice</strong> District and council presidents, financial secretaries, treasurers, and district offices receive lists of delinquent units prior to letters being mailed to units. Districts need to reconcile this list with district records.</td>
</tr>
<tr>
<td>Jan 15</td>
<td><strong>Unit 1st notice</strong> State office mails letters to those units that have not paid per capita (15 members) and/or insurance premiums. Notice says charter withdrawn at May BOM. Insurance late fee notices mailed from office to district for distribution to unit.</td>
</tr>
<tr>
<td>February</td>
<td></td>
</tr>
<tr>
<td>February 15</td>
<td></td>
</tr>
<tr>
<td>March 31</td>
<td><strong>Final due date in office</strong> All late insurance premiums and memberships for at least 15 members must be in the state office by March 31 or the unit’s charter will be withdrawn at the May BOM meeting.</td>
</tr>
<tr>
<td>April</td>
<td><strong>District Final notice</strong> District and council presidents, financial secretaries, treasurers and district offices receive final list of delinquent units that will lose charter prior to unit letters being mailed.</td>
</tr>
<tr>
<td>May BOM</td>
<td><strong>Withdrawal</strong> Charter withdrawn</td>
</tr>
<tr>
<td>May</td>
<td><strong>Unit Final notice</strong> State office mails letters to those units that have not paid per capita (15 members) and/or insurance premium. Notice says charter has been withdrawn at May BOM.</td>
</tr>
</tbody>
</table>

**District and/or council to make conscientious effort to contact the unit to:**
- collect their financial records
- collect all minutes
- make sure bank account is closed
- make sure final tax filing is done
## Unit Information Report

**1/25/2011**

<table>
<thead>
<tr>
<th>Dist. Council</th>
<th>Name</th>
<th>Org Date</th>
<th>CA ID#</th>
<th>BIL ID#</th>
<th>BIL Date</th>
<th>EL #</th>
<th>FTB #</th>
<th>CT #</th>
<th>Corp. #</th>
<th>CAID#</th>
<th>Nat ID#</th>
<th>Fiscal Yr</th>
<th>Grade Level</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>Alhambra Council of Parents and Teachers, Inc.</td>
<td>Alhambra High School PTA, Inc.</td>
<td>03/01/20</td>
<td>2</td>
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<td>32-0603550</td>
<td>0282362</td>
<td>pending</td>
<td>C0262363</td>
<td>95-0203978</td>
<td>9794227</td>
<td>7/1-5/30</td>
<td>Ninth-Twelfth Grades</td>
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<tr>
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<td>Alhambra Council of Parents and Teachers, Inc.</td>
<td>Brightwood Elementary School PTA</td>
<td>11/08/81</td>
<td>4</td>
<td>00070036 09/26/06</td>
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<td>000701733 95-0204518</td>
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## Notes

- **CAID**: California Association of Independent Schools (Formerly CIF)
- ** Nat ID**: National ID Number
- **Fiscal Yr**: Fiscal Year
- **Grade Level**: Kindergarten - Eighth Grades
- **Pending**: Pending Approval
<table>
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<tr>
<th>Dist.</th>
<th>Council</th>
<th>Unit #</th>
<th>Name</th>
<th>Prev. Year Mbrs</th>
<th>Cur. YTD Mbrs</th>
<th>Status</th>
<th>Mbrs this period</th>
<th>State Revenue</th>
<th>Natl. Revenue</th>
<th>Liability Insurance</th>
<th>WC Insurance</th>
<th>Late Fee</th>
<th>Surcharge</th>
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<td>Longfellow Elementary PTA</td>
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<td>1124</td>
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<td>Raphaelia Pauly Elementary PTA</td>
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</table>

| Out-X Total | 992 | 878 | 41 | $51.25 | $71.75 | $188.00 | $8.00 | $25.00 |

District Numbers=X
All PTAs Must File Tax Returns

California State PTA is committed to providing information to help make your PTA aware of the latest state and federal requirements. Federal laws and new state laws require nonprofit groups, including PTAs, to file tax returns. Below is a list of the new requirements as they relate to PTAs for the federal IRS Form 990, and for the State of California Franchise Tax Board Form 199 and Attorney General’s Registry of Charitable Trusts RRF-1.

All forms must be filed 4 months and 15 days after the fiscal year ends. Fiscal year dates can be found in bylaws (Article XIII) or contact your district president.

The name on the Federal form 990 is PTA California Congress of Parents dba name on front cover of the bylaws. The name on all state filings is name found on the bylaws. The Group Exemption Number is 0646.

The bylaws (Article XIV) list the appropriate numerical identifiers for each report. The IRS uses an Employers Identification Number (EIN). The Franchise Tax Board has assigned an 8 digit corporation or entity number and the Attorney General uses a Charitable Trust (CT) number.

Federal IRS Form 990

Internal Revenue Service (IRS) Form 990 tax returns or an extension request Form 8868 must be filed no later than four months and 15 days after the fiscal year-end. Check your PTA bylaws for your fiscal year-end. See filing instructions at http://www.irs.gov/pub/irs-pdf/i990.pdf.

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Form to file</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normally equal to or less than $50,000</td>
<td>990N</td>
</tr>
<tr>
<td>More than $50,000 and less than $200,000 and total assets are less than $500,000</td>
<td>990EZ</td>
</tr>
<tr>
<td>Equal to or more than $200,000 or more, and total assets are equal to or more than $500,000</td>
<td>990</td>
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</table>

All Forms 990 or 990EZ require a Schedule A be completed. Schedule B must be completed if the PTA receives a donation of $5,000 or more from a single donor.

California State Franchise Tax Board Form 199

All PTA units, councils and districts must file the Form 199. Returns are due four months and 15 days after the fiscal year-end. To see more information on the Form 199N go to http://www.ftb.ca.gov/professionals/taxnews/2010/July/Article_8.shtml.

<table>
<thead>
<tr>
<th>Gross Receipts Tax Year</th>
<th>Form to file</th>
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</thead>
<tbody>
<tr>
<td>Normally equal to or less than $50,000</td>
<td>199N</td>
</tr>
<tr>
<td>Normally greater than $50,000</td>
<td>199</td>
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</tbody>
</table>
California Attorney General’s Office

Charitable Trust

The Annual Registration Renewal Report (RRF-1) must be filed every year. A fee is required if the Gross Receipts exceed $25,000. If the association answers any of the questions “Yes,” additional information is required.

PTA audits done by a volunteer are NOT prepared in accordance with Generally Accepted Accounting Principle.

Planning to conduct drawings or charitable gaming activities?

If you are planning a raffle (http://oag.ca.gov/charities/raffles) or a gaming activity (http://oag.ca.gov/gambling/forms) you can apply for a raffle or gaming certificate before you advertise the event. Speak with your council or district for undertaking the event(s).

An Opportunity Drawing is an activity wherein no one purchases a ticket and everyone is given a chance to win. This is not a raffle and does not require a raffle permit. If everyone who purchases a hot dog has a chance to win, it is a raffle and a permit is required.

NEW TAX FILING SUPPORT CENTER

From California State PTA

Tools and guidance to help PTAs meet federal and state nonprofit reporting requirements.

http://www.capta.org/sections/finance/tax-filing-center.cfm

e-mail: taxinfo@capta.org

or call (888) 564-6782

This service includes:
- Direct assistance for local PTA leaders about what to file and how to file your tax information.
- Help resolving problems when your PTA receives a letter from governmental entities such as the IRS or State Franchise Tax Board.
- Answers to your questions regarding tax filings that are required for all PTAs.
- Guidance through the reinstatement process if your PTA has been revoked (although with our help early on, this should never happen to your PTA).
SAMPLE - Council Membership and Report Control Log

<table>
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<th>Bylaws Date (approved)</th>
<th>Memb 2008-09</th>
<th>Memb 2009-10</th>
<th>EB/CC 2008-09</th>
<th>EB/CC 2009-10</th>
<th>Late Fee 2008</th>
<th>Late Fee 2010</th>
<th>Insur Prem</th>
<th>WC Form Expended</th>
<th>Audit Prev Yr</th>
<th>Annual Fin Report</th>
<th>Budget</th>
<th>Audit Mid Yr</th>
<th>Report (5%+ and Y/N)</th>
<th>IRS 990</th>
<th>CA 259</th>
<th>CA 299</th>
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<td>07/08/2007</td>
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<td>53</td>
<td>22</td>
<td>NGS-IM</td>
<td>NGS-IM</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>12/17/1985</td>
<td>Nearer PTA</td>
<td>15</td>
<td>18</td>
<td>15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>02/15/2009</td>
<td>Past PTA</td>
<td>176</td>
<td>245</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>

Look at the data for the units above and ask the questions to decide if there is something about which to be concerned.

- old bylaw?
- decrease in membership?
- low or the same membership year after year?
- sudden NGS after many years of strength?
- lost charter, re-chartered and then NGS again?
- received audit so that membership can be confirmed?

These are both examples of data that a district might keep to identify units (and councils) that are meeting membership challenges or are struggling and possibly need some attention from district leadership officers.

<table>
<thead>
<tr>
<th>State PTA ID#</th>
<th>Council/Unit</th>
<th>Current Year</th>
<th>Prev. Year</th>
<th>Percent “+” to Current Goal</th>
<th>Percent to Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>CA (17)</td>
<td>XXXX COUNCIL</td>
<td>1399</td>
<td>1474</td>
<td>94.9%</td>
<td>37.0%</td>
</tr>
<tr>
<td>4756</td>
<td>Bay Farm Elem</td>
<td>371</td>
<td>437</td>
<td>84.9%</td>
<td>45%</td>
</tr>
<tr>
<td>3264</td>
<td>Chipman Middle</td>
<td>0</td>
<td>21</td>
<td>0%</td>
<td>22</td>
</tr>
<tr>
<td>3266</td>
<td>Edison Elem</td>
<td>344</td>
<td>309</td>
<td>111.3%</td>
<td>324</td>
</tr>
<tr>
<td>3268</td>
<td>Haight Elem</td>
<td>160</td>
<td>112</td>
<td>142.9%</td>
<td>117</td>
</tr>
<tr>
<td>3269</td>
<td>Lincoln Middle</td>
<td>524</td>
<td>595</td>
<td>88.2%</td>
<td>624</td>
</tr>
<tr>
<td>CA (5)</td>
<td>name of city</td>
<td>505</td>
<td>528</td>
<td>95.0%</td>
<td>105</td>
</tr>
<tr>
<td>3280</td>
<td>Cornell Elem</td>
<td>219</td>
<td>182</td>
<td>120.1%</td>
<td>191</td>
</tr>
<tr>
<td>3281</td>
<td>Marin Elem</td>
<td>234</td>
<td>244</td>
<td>95.9%</td>
<td>257</td>
</tr>
<tr>
<td>3282</td>
<td>Ocean View</td>
<td>52</td>
<td>102</td>
<td>51.5%</td>
<td>106</td>
</tr>
</tbody>
</table>
Financial Document Review Checklist

Unit Name: _______________________________ District ________ Council __________
EIN ___________________ FTB ____________ CT# __________________ Date: ____________

1. All reports
☐ Identify errors, omissions, lack of procedure
☐ Follow up when report has not been received
☐ Review for recommended format/title (see samples in Toolkit, Forms)

☐ Prepared in recommended format
☐ Reflects gross revenues/income (no expenses have been netted)
☐ Funds Not Belonging to the Unit/Council Income and Expense are shown separately
☐ Reflects all membership dues collected the entire year (compare with budget and audit reports)
☐ Membership dues collected correspond with membership forwarded. If not, exception must be noted in the audit report. Check against State PTA membership numbers.
☐ Founder’s Day free will offering receipts match Founder’s Day free will offering disbursement (all monies forwarded as required)
☐ Carry-over of restricted funds includes explanation
☐ Ending balance on hand agrees with Audit Report ending balance
☐ Adopted by association – minutes provided

3. Annual Budget
☐ Prepared in recommended format
☐ Balance on hand from previous year matches prior year’s Annual Financial Report’s Ending balance on Hand.
☐ Receipts and disbursements Not Belonging to the Unit/Council are shown separately
☐ Carryover funds for future term
☐ Remaining funds listed as “Unallocated reserves” (balances to zero)
☐ Adopted by association – minutes provided

4. Budget Revisions
☐ Budget revised when line item amounts near depletion
☐ Motions to amend the budget or transfer funds from “unallocated” are adopted by association - minutes provided
5. Audit Report
- Prepared in recommended format
- Separate report for each bank account
- Audit Checklist completed; any “No” checkmarks are explained
- Mid-year budget-to-actual report provided to executive board
- Findings and recommendations include discrepancies in membership monies received vs. monies forwarded
- Year-end audit ending balance agrees with Annual Financial Report ending balance
- Adopted by association – minutes provided
- Recommendations from last audit report implemented
- Procedural improvements are reflected in future Audit Reports

6. Tax Return
- Correct 990 form filed, based on gross income from Annual Financial Report
- Filed timely or extension requested
- Correct EIN and fiscal year
- Executive board reviewed tax return, as required by 2006 Pension Act
- Annual Conflict of Interest form for each board member is signed and on file with PTA treasurer
- Reflects same income that was reported in Annual Financial Report

7. Workers Compensation Annual Payroll Report (Toolkit, Forms)
- Compare financial reports to Workers Compensation Annual Payroll Report to ensure all individuals who received payment for services are listed
- Certificates of insurance for all workers who carry their own Workers Compensation insurance are attached
- Verify with PTA that individuals were asked whether they carried Workers Compensation insurance

8. RRF-1 (Annual Registration Renewal Fee Report)
- Filed annually with California Registry of Charitable Trusts
- Filing fee is based on gross annual revenue
- Registry search indicates no outstanding issues with Attorney General.

9. Form 199
- Filed annually with State of California, based on gross receipts

10. Form 109
- Filed with California Franchise Tax Board if unrelated business income (UBI) is more than $1,000 (Consult a nonprofit tax professional)
CHECKLIST FOR A HEALTHY PTA UNIT

Membership enrollment
- Is an initial membership campaign held toward the beginning of the school year?
- Are continuing opportunities provided for parents and staff to join? (Membership is year-round.)
- Is membership per capita sent through channels at least monthly and by deadlines?

Minutes
- Is an attendance record kept for all meetings?
- Are minutes kept for all meetings?
- Are all action items recorded, including approval of budget, all expenses and all fundraising activities?

Bylaws
- Are bylaws reviewed yearly and updated (sent through channels for approval) every 3 years?

Financial Procedures
- Are financial procedures in accordance with recommended PTA policies and procedures?
- Is the budget approved and actual revenues and expenditures compared at least quarterly?
- Is the insurance premium and the workers comp form/remittance sent in by deadline?
- Are all checks signed by two authorized officers? And are all expenditures properly authorized?
- Are tax filings submitted in a timely manner?

Treasurer’s Reports
- Are written reports presented/filed monthly? Are balances, receipts and disbursements recorded in the minutes each month?
- Is each check approved/ratified and listed?
- Are they presented at both executive board and association meetings?

Audits
- Are audits prepared and adopted in accordance with the bylaws and PTA financial procedures?
- Are audits conducted at least twice a year? And whenever there is a change in check signers?

Annual Reports
- Are volunteer hours being recorded?
- Are annual historian reports filed by the deadline?

Leadership
- Do members of the executive board work well together?
- Does the PTA attract and retain new leadership?
- Are new, qualified candidates nominated for office each year?
- Do leaders attend council/district PTA meetings and take advantage of training opportunities?
- Do leaders communicate effectively with members?
Checklist: How does your PTA measure up?

A "no" means some training is needed; contact your council or district PTA.

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bylaws reviewed this year and are less than three years old</td>
<td>☐</td>
</tr>
<tr>
<td>Operating within PTA or policies</td>
<td>☐</td>
</tr>
<tr>
<td>Always have new officers, people do not switch back and forth between two positions, officers are not the same people every year</td>
<td>☐</td>
</tr>
<tr>
<td>Membership is growing every year, more than 15 members or 100% participation of teachers and staff</td>
<td>☐</td>
</tr>
<tr>
<td>President/officers regularly attend council/district meetings/trainings</td>
<td>☐</td>
</tr>
<tr>
<td>Unit is in Good Standing, has not had its Charter withdrawn</td>
<td>☐</td>
</tr>
<tr>
<td>Meetings are held as scheduled in the bylaws, not moved or cancelled without required notice</td>
<td>☐</td>
</tr>
<tr>
<td>Treasurer’s reports are provided at every executive board and association meetings.</td>
<td>☐</td>
</tr>
<tr>
<td>Reports given in writing with questions being answered satisfactorily</td>
<td>☐</td>
</tr>
<tr>
<td>Treasurer’s reports list categories with sufficient detail.</td>
<td>☐</td>
</tr>
<tr>
<td>Treasurer attends all meetings</td>
<td>☐</td>
</tr>
<tr>
<td>Bank statements sent to the school, not treasurer’s home address</td>
<td>☐</td>
</tr>
<tr>
<td>Two people always count money, always use cash verification sheets</td>
<td>☐</td>
</tr>
<tr>
<td>Two officers always signing checks and required officers, per bylaws on bank signature card</td>
<td>☐</td>
</tr>
<tr>
<td>Blank checks are never signed</td>
<td>☐</td>
</tr>
<tr>
<td>Receipts always attached to Authorizations for Payment</td>
<td>☐</td>
</tr>
<tr>
<td>Audits performed as scheduled, at least twice a year, forwarded to council/district</td>
<td>☐</td>
</tr>
<tr>
<td>Treasurer/chairman able to report how much money each fundraiser made and each event cost</td>
<td>☐</td>
</tr>
<tr>
<td>Budgets, yearly calendars approved by membership and forwarded to council/district, taxes/RRF-1 filed annually and on time</td>
<td>☐</td>
</tr>
<tr>
<td>Bank statements are reviewed monthly by a non-check signer</td>
<td>☐</td>
</tr>
<tr>
<td>Parents, teachers, or principal are well informed about PTA activities.</td>
<td>☐</td>
</tr>
<tr>
<td>Board is familiar with unit bylaws, authorization procedure</td>
<td>☐</td>
</tr>
<tr>
<td>Treasurer writes all checks after appropriate signatures received on payment authorization form</td>
<td>☐</td>
</tr>
<tr>
<td>Per capita/insurance paid as received, at least monthly by due date</td>
<td>☐</td>
</tr>
<tr>
<td>Minutes for every meeting, contain details especially on financial decisions and use of funds</td>
<td>☐</td>
</tr>
<tr>
<td>Year-end audit is available upon request</td>
<td>☐</td>
</tr>
</tbody>
</table>

Additional Sticky Situations

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>No school staff member as treasurer or president.</td>
<td>☐</td>
</tr>
<tr>
<td>Principal who wants projects funded goes through the process set up by the PTA</td>
<td>☐</td>
</tr>
<tr>
<td>Principal respects purposes, procedures and mission of the PTA to do what the membership approves, not what the principal wants</td>
<td>☐</td>
</tr>
<tr>
<td>Fundraising projects never benefit a board member financially</td>
<td>☐</td>
</tr>
<tr>
<td>PTA does not pay for aides or specialists one year and then expect/obligate next year's board to do the same</td>
<td>☐</td>
</tr>
</tbody>
</table>