

Corona-Norco Council of PTAs

Unit Survival Guide

www.coronanorcocouncilpta.com

2024-2025 Edition



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***Corona-Norco Council of PTAs may be referred to as CNCPTA throughout this document.

***California State PTA may be referred to as CAPTA throughout this document.



Welcome PTA Leaders!

Congratulations on your upcoming 2024-2025 PTA term! We consider ourselves a village at CNCPTA and we are so excited that you are part of it! Corona-Norco Council of PTAs has created the “Unit Survival Guide” to help guide you through your PTA term. Please remember to refer to your unit bylaws and the California State PTA Toolkit as well when searching for answers. Corona-Norco Council of PTAs is here to guide, train, help units stay in compliance and answer any questions you may have. We are your biggest cheerleaders!

If you need anything, please don't hesitate to reach out to our team. Our contact information can be found on our website www.coronanorcocouncilpta.com.

Wishing you a MAGICAL year!



Christen Vargo

2023-2025 Corona-Norco Council President

president@coronanorcocouncilpta.com



Important Information and Resources

Council: Corona-Norco Council of PTAs

Corona-Norco Council of PTAs is part of 23rd District PTA

Council Website (Info/Forms/Applications): www.coronanorcocouncilpta.com

CNCPTA Mailing Address (Send Remittance to): Corona Norco Council PTA PO Box 77595
Corona, CA 92877

CNCPTA Facebook page: <https://www.facebook.com/CNPTA/>

PTA Leadership Toolkit: <https://capta.org/pta-leaders/run-your-pta/toolkit/>

TOTEM - Online Membership: <https://jointotem.com/>

myPTEZ: <https://www.myptez.com/>

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

CORONA-NORCO COUNCIL OF PTAS
EXECUTIVE BOARD
2024-2025 CALENDAR

WWW.CORONANORCOCOUNCILPTA.COM

June 2024	<p>1 - Last day to upload new board roster to myPTEZ. If you need assistance, please contact president@coronanorcocouncilpta.com.</p> <p>11 - Corona-Norco Council In Person Training Event</p>
July 2024	<p>Happy PTA New Year!!!</p> <p>8 - Welcome Back A, C and D Tracks!</p>
August 2024	<p>5 - Welcome Back B Track!</p> <p>13 - Welcome Back T Track!</p> <p>20 - Executive Board Meeting - President's Round Table to follow immediately</p> <p>TBD - Corona-Norco Council In Person Training Event</p>
September 2024	<p>10 - General Association Meeting - Please invite your Administrators</p>
October 2024	<p>8 - Executive Board Meeting</p> <p>TBD - School Smarts Workshop</p> <p>5 - Red Ribbon Family Festival Kickoff</p> <p>23-31 - Red Ribbon Week</p> <p><u>ALL UNITS MUST HAVE AT LEAST A PRESIDENT, SECRETARY AND TREASURER LISTED IN myPTEZ AND AT LEAST 15 MEMBERS PAID FOR BY OCTOBER 31.</u></p>
November 2024	<p>12 - General Association Meeting - Unit Reflections Entries Due -Please invite your Administrators</p> <p>12 - Student of the Month Lunch</p> <p>15 - Federal Taxes, State Taxes and RRF-1/CT TR-1 Forms Due</p> <p>28-1 - Thanksgiving Break</p> <p>TBD - Insurance Premiums Due - President will receive communication directly from AIM/California State PTA</p>

CORONA-NORCO COUNCIL OF PTAS
EXECUTIVE BOARD
2024-2025 CALENDAR

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December 2024	10 - Executive Board Meeting 23 -Jan 6 - T Track Winter Break 23 -Jan 5 - A, B, C, D Track Winter Break
January 2025	5 - Welcome Back A, B, C and T Tracks 14 - Executive Board Meeting 14 - Student of the Month Lunch TBD - State Legislative Convention
February 2025	TBD - Corona-Norco Council of PTAs Scholarship Applications Due 12 - Executive Board Meeting TBD - Reflections Award Ceremony TBD - State Legislative Convention
March 2025	TBD - National PTA Legislative Conference 11 - General Association Meeting - Please invite your Administrators 11 - Student of the Month Lunch TBD - State Legislative Convention
April 2025	8 - Executive Board Meeting 15 - Elections should be complete TBD - Student of the Year Celebration TBD - Day of the Child
May 2025	13 - Founder's Day Event TBD- General Association Meeting - Please invite your Administrators 2-4 - CAPTA State Convention - Ontario, CA
June 2025	TBD - Corona-Norco Council In Person Training Event TBD - National PTA Virtual Convention
July 2025	4 - Corona Independence Day Parade



Monthly Reports Due To Council

Every month Council requests copies of your monthly reports. We hold on to these reports for your future unit boards and use them to reference if you ever need help. Units are not required to turn their documents in but if your unit is interested in winning an "Outstanding Unit Award" presented at our Annual Founders Day Luncheon then your documents must be submitted by due date to qualify for points. The only required documents that must be submitted to Council include compliance documentation such as audits, taxes, workers comp and your annual historian report.

Units can upload their documents to our monthly unit documentation form found on our website www.coronanorcocouncilpta.com The google form link is also emailed out on the first of every month. Please see our monthly documentation form for scheduled due dates.

Monthly Reports Due May Include:

Minutes

Treasurer Report AND Bank Reconciliation

Historian Hours

Membership

Association Reports (Minutes, Secretary Report, Financial Report)

Audits

Any fees due

Copy of completed tax forms

Advocacy



Memberships

Membership Envelopes (Distribute envelopes/collect funds-manual)

- Money is manually collected by distributing membership envelopes (\$15 per box of 500-contact council)
- PTA cards are created and distributed to paid members (Free- contact council)
- Membership funds not belonging to the unit are forwarded up monthly to Council. \$5.25 per membership. Send payment to Corona Norco Council PTA along with Council Remittance Form to PO Box 77595 Corona, CA 92877.

Totem (Online Membership Platform)

- Money is automatically deposited into the PTA account
- Verify the number of memberships on TOTEM reports is included in addition to donation funds received
- Portion “not belonging to the unit” is not included on the budget.
- eMembership for June is applied to the following year
- Members pay the \$1.00 TOTEM member fee; PTA pays the TOTEM fee for processing donations.

Key things to remember

- Secretary has the official membership list (ALL memberships including both manual AND Totem)
- Verify membership recorded and deposited equals total number of memberships
- Have membership dues been recorded and divided correctly between the association’s portion and income “not belonging to the unit (or council or district)”?
- Verify that income “not belonging to unit” has been forwarded as a disbursement through channels and before June 1
- Questions contact membership@coronanorcocouncilpta.com



Trainings

Council will offer both IN PERSON and virtual training this year. Every officer must be trained in both their position training AND take general finance training. Any volunteer that will be handling money must also take general finance training. A record of officer training should be kept. Training is a PTA insurance requirement and must be done. Training dates will be announced at meetings and also emailed to the email address registered in PTAEZ. NOTE: 23rd District PTA will also offer training dates but their training is not specifically tailored to our Council requirements. Please email leadership@coronanorcouncilpta.com with any questions.

Compliance - These Elements Must be Complete in Order to Operate

Keep Your Unit in **Good Standing**

- At least 15 members by date designated in bylaws (Typically October 31.)
- All officers and chairs must be members.

Current Bylaws

- Less than 5 years from the date of California State PTA parliamentarian's signature.

Insurance Premium Paid

- Insurance premiums will be paid directly to AIM Insurance Services, emails will go out to both president AND treasurer listed in MYPTAEZ.
- Every year you need to figure out a 10% increase, based on last year we suggest a \$300.00 budget line included in your budget

Worker Compensation Form Remitted

- Submitted directly to AIM Insurance whether anyone was paid by the PTA or not.
- Must be submitted by January 31.

Taxes Filed - ALL 3 (4) Must be Completed

- Required by the 15th day of the 5th month after the end of the fiscal year. (November 15 for most.)
- #1 -Federal: 990n/990/990EZ
- #2- State: 199n/199
- #3- Charitable Trust Form
- #4 - CT-TR-1 - If less than \$50,000.00 income, you must also fill out this form.
- Help is available: <http://capta.org/pta-leaders/services/tax-filingsupport-center/>.
- Budget for tax preparation services if needed! (Especially if income is over \$50,000.00.)

PTA Levels- Who Do I Contact for Help?

To receive help in a timely manner please contact Corona-Norco Council PTA for assistance first. If you skip Council PTA and go to 23rd District PTA, State or even National PTA, your question will be forwarded back down the channels and it will take a longer time to get an answer.

Corona-Norco Council PTA assigned each unit a Liaison. You can reach out to your assigned Liaison, to the specific Council Officer that chairs that specific topic, or email the President directly.

National PTA



CA State PTA



23rd District PTA



Corona-Norco Council PTA



Your Unit PTA



Types of Meetings

Association Meetings

- First Meeting (August/September) Approve your budget, calendar, programs, and fundraisers. Adopt year-end audit and present the previous fiscal year's Annual Report. Release funds, ratify checks, share information from PTA, school district, and more!
- Second Meeting (December/January) Elect Nominating Committee. Adopt mid-year audit (if in January). Amend budget if necessary. Release funds, ratify checks, share information from PTA, school district, and more!
- Third Meeting (March/April) Elect board for the following year! Amend budget if necessary. Release funds, ratify checks, share information from PTA, school district, and more!
- Fourth Meeting (May/June) Board-elect presents budget for preliminary adoption and funds release for summer expenses. Ratify checks, share information from PTA, school district, and more!

The Association is the Primary Authority! (Think “Big Picture”)

- Adopt the budget
 - Release Funds
 - Review financial reports
 - Approve minutes
 - Ratify the actions of the executive board
 - Elect the nominating committee
 - Elect officers
- 



Types of Meetings

Executive Board Meetings

Have You Been Elected or Appointed to a PTA Position? You're on the Executive Board!

- 30 days to vote, debate, or be elected to office.
- Principal and a teacher representative are members with voting rights.
- Meets monthly (check standing rules)
- Check for quorum in the unit bylaws
- At least ten days notice of general business to be discussed for all executive board meetings; at least 14 days between executive board and association meetings.

The Executive Board Handles the Work the Association Approves! (Think "Daily Snapshot")

- Adopt the plans to present to the association
 - Pay bills from funds released by the association
 - Review financial reports
 - Approve minutes
 - Ensures audits and records are complete and forwarded through channels/uploaded to MyPTEZ
 - Fills vacancies post-election
 - Carries out the work of the PTA!
- 



PTA Rule of “Two”

Counting Money

- Funds must be counted by two people, one of whom is an officer/chairman.
- Use the Cash Verification Form
- Deposits should be made as quickly as possible in the PTA account – never school or personal!
- A non-checksigner reviews and signs bank statements and reconciliations monthly to double-check.

Authorizing Payments

- Signed by the president and secretary (verifying in the minutes!)
- Use the Payment Authorization Form

Signing Checks

- Two check signers must sign every check.

Signing Contracts

- Two officers must sign every contract.
- “CNCPTA, by Amber Pelland, President and Christen Vargo, Vice President of Leadership”



Advocacy Opportunity Ideas- Month By Month Calendar

Here are some ideas to help plan your program year. It's best to pick the advocacy ideas that best reflect the needs of your school community! You can pick one, none or all of them-It's up to you! Remember the idea is to help spread awareness! Have fun and be creative! Questions advocacy@coronanorcocouncilpta.com

August

Kaitlyn's Law/Purple Ribbons <https://riversideca.gov/rpd/resources-forms/kaitlyns-law>

September

Childhood Cancer Awareness Month/Gold Ribbons

October

Red Ribbon Week, Anti Bullying/orange ribbons and Breast Cancer Awareness month

November

World Kindness Day November 13th, National Diabetes Awareness Month

December

"Enjoy your community"/Yellow Ribbon Month, Give the gift of literacy

January

National Mentoring Month

February

American Heart Month, Black History Month, Teen Dating Violence Month, Happy Lunar New Year and National PTA Take your Family to School Week

March

Women's History Month, National Nutrition Month, Read Across America Day

April

National Volunteer Month, National Autism Month, Stress Awareness Month, Child Abuse Awareness Month

May

National Mental Health Awareness Month





Budget

A sample budget is included to help you get started. Your budget should be built around your calendar and your fundraisers should be planned to fund your budget.

Council Fees ***May Be Updated*******

1. Council Assessment Fee - \$200 for Elementary, \$100 for Intermediate and High Schools
2. Council Outreach/Advocacy Fee - \$100
3. Founders Day Fee - \$30 per person (Unit allowed up to 12 guests including their admin rep and honoree)

Compliance Fees

1. Insurance Premium (Suggested \$300).
2. Taxes (If you pay a tax preparer).

Other Suggested Budget Line Items

1. California State PTA Legislative Conference
 2. California State PTA Convention (Ontario - 2025)
- 

ANNUAL FINANCIAL REPORT (SAMPLE)

FISCAL YEAR _____

Name of Unit _____ IRS EI # _____

Council _____ District PTA _____

BALANCE ON HAND from previous year \$ _____

RECEIPTS

Savings account interest	\$ _____
Checking account interest	\$ _____
Membership dues (unit portion only)	\$ _____
Fundraising (list total gross income individually)	\$ _____
xxx	\$ _____
xxx	\$ _____
Donations	\$ _____
TOTAL	\$ _____

RECEIPTS NOT BELONGING TO UNIT

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

DISBURSEMENTS (List Budget Categories)

Operating expenses

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

Program expenses

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

Fundraising

Carnival	\$ _____
Book fair	\$ _____
Gift wrap	\$ _____
TOTAL	\$ _____

DISBURSEMENTS NOT BELONGING TO UNIT

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

BALANCE ON HAND \$ _____

Signature _____ Date _____

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



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BUDGET (SAMPLE)

FISCAL YEAR _____

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

BALANCE ON HAND from previous year \$ _____
ESTIMATED RECEIPTS
 Interest income \$ _____
 Membership dues (unit portion only) \$ _____
 Fundraising (list individually) _____
 _____ \$ _____
 _____ \$ _____
 TOTAL \$ _____

RECEIPTS NOT BELONGING TO UNIT
 Council, district, State and National PTA membership per capita \$ _____
 Founders Day freewill offering \$ _____
 TOTAL \$ _____
 TOTAL RECEIPTS \$ _____

ESTIMATED DISBURSEMENTS
Operating expenses
 Membership envelopes \$ _____
 Insurance premium \$ _____
 Newsletter and publicity \$ _____
 Council/district PTA leadership workshops \$ _____
 Convention (State/National PTA) \$ _____
 Officers' and chairmen's reimbursement \$ _____
 Past president's pin \$ _____
 Honorary Service Award \$ _____
Program expenses
 Programs and assemblies \$ _____
 Reflections Program \$ _____
 Family Engagement \$ _____
 Emergency preparedness \$ _____
 Hospitality \$ _____
Fundraising
 Carnival \$ _____
 Book fair \$ _____
 Gift wrap \$ _____
Carry-over to next year \$ _____
Unallocated reserves \$ _____
 TOTAL \$ _____

DISBURSEMENTS NOT BELONGING TO UNIT
 Council, district, State and National PTA membership per capita \$ _____
 Founders Day freewill offering \$ _____
 TOTAL \$ _____
 TOTAL DISBURSEMENTS \$ _____
BALANCE ON HAND \$ _____

 Treasurer's Signature Date _____

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



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TREASURER'S REPORT (SAMPLE)

PTA
November 14, 2010 – December 14, 2010

CHECKING ACCOUNT

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

INCOME

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

FUNDS NOT BELONGING TO THE UNIT INCOME

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

TOTAL INCOME **\$12,596.00**

EXPENSES

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

FUNDS NOT BELONGING TO THE UNIT EXPENSES:

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

TOTAL EXPENSES **\$ 6,479.48**

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

SAVINGS ACCOUNT

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

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

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

Signature _____

Date _____

Bylaws

Everyone in your executive board must have a copy of your unit's bylaws. Bylaws should be [reviewed annually](#), and updated every five (5) years by the bylaws committee of the association, chaired by the [parliamentarian](#). The procedures and instructions to complete the bylaws are found inside the front cover of each set of bylaws. **You will receive an email if your bylaws are out of date and need to be reviewed and updated this year.** Below you'll find instructions and helpful resources to get you started. Please reach out if you have any questions. We are here to help you.

Instructions:

1. Request your Ebylaws access (see below). If you cannot access your bylaws or DO NOT have a current copy you can email president@coronanorcocouncilpta.com for a copy.
2. Meet with your bylaws committee and review your bylaws. (use the bylaws worksheet)
3. Go into the Ebylaws website and make your changes.
4. Download a copy of the changed bylaws.
5. Submit a copy of the changed bylaws along with the bylaws submittal form to parliamentarian@coronanorcocouncilpta.com
6. Once received, the Council will forward your changes to 23rd district where they will be reviewed and then sent to CA State PTA for approval.
7. Once approval from the State comes back you will need to present your bylaw changes at your next association meeting for association approval. (Motion)
8. Last Step!!! Once your association approves your changes add the dates/signatures to your bylaws submittal form and upload that form and your new bylaws into your PTAEZ account under document management tab. If you need access to your PTAEZ account please email president@coronanorcocouncilpta.com for login info.
9. Congratulations!!! Once you've completed these steps your unit is good with your bylaws for the next 5 years!!! (Although since we do have board changes it is suggested to review your bylaws with the board once a term).

- Request your EBylaws Access: <https://capta.org/pta-leaders/services/ebylaws/>
- Essential Role of Bylaws: <https://capta.org/pta-leaders/run-your-pta/bylaws-and-standing-rules/>
- Unit Bylaws Worksheet Attached: This sheet will help you review your bylaws with your board. Once completed you can change your bylaws with any updates in the Ebylaws online. (Hint**This is a great cheat sheet just to fill in and keep in your binder with all your important unit information)
- Easy Bylaws review PDF
- Instructions for Completing Bylaws PDF
- Bylaws Q&A:
<https://capta.org/pta-leaders/run-your-pta/bylaws-and-standing-rules/meeting-notice-quorums-and-voting/bylaws-ga/>

What do you think when you hear the term “bylaws?” Do you think “restrictive” “rules,” or “complicated?” If so, you’re not alone. The more familiar you are with unit, council or district bylaws, the more you’ll appreciate their contribution to running an organization smoothly.

PTA bylaws are designed to be as helpful as possible. **Did you know:**

- The **cover page** indicates the date your PTA was organized, the PTA’s legal name, and where it is located;
- The internal **signature page** indicates when bylaws were last adopted.
- Bylaws should be reviewed **annually** and updated at least every **five** years or whenever changes are needed.

Article I states the **name of the organization** as it was chartered. This is the **legal PTA name** and must appear on all legal documents such as minutes, tax filings, any communication to state PTA, etc.

Article II states the **purpose of the organization**. The board should review its PTA’s goals, programs, and activities to ensure alignment with the purposes of PTA.

Article III outlines the **basic policies of PTA**, including noncommercial, nonsectarian and nonpartisan policies. It states PTA cannot enter into memberships with other organizations – with exceptions. Article III also details what to do should the unit, council or district be dissolved.

Article IV details **membership**: per capita dues and how much goes where, remittance deadlines and other pertinent membership information.

Article V lists: **required officers, nominating committee requirements, qualifications for election/appointment, term restrictions, the election month, and how to give proper meeting notice.**

Article VI states where to find **duties of officers and chairmen** as stated in the CAPTA *Toolkit*. It also includes how to legally remove a perpetually absent officer or chair or one whose conduct is injurious to the organization. “Due process” is fully outlined and **must** be followed.

Article VII could be retitled “*Everything You Always Wanted to Know about Association Meetings but Didn’t Know Where to Look.*”

Article VII is entirely about association/general meetings: which meeting elections are held; **the required meeting quorum**; who can make motions, debate and vote; **the approval authority over budgets, programs and expenditures** (the association is the authority!); and requirements for calling special meetings – and there a few! Finally, this article discusses proxy voting, which is **never** allowed, and describes electronic meeting requirements (if permitted). Specific dates of meetings can be found in the **Standing Rules** (which always are attached to the bylaws).

Article VIII is full of information about the **executive board**: who is included on the board, what the board does, how the board approves payments, what committees it can create, financial review requirements, and how to fill board vacancies. Here is where you will find that members of the executive board may not serve as paid employees of or under contract to the association (conflict of interest), that proxy voting is **never** permitted, **the required meeting quorum**, and electronic meeting requirements (if permitted.).

Article IX covers **council PTA membership**. It states to which council you belong (if in council), and who represents the PTA at council meetings. Out-of- council PTAs strike this article and renumber the remaining articles.

Article X details the **charter procedure for all local PTAs** organized under the authority of California State PTA. The requirements of constituent organizations – *units in good standing* – are found here.

Article XI explains the **unit PTA’s relationship with National PTA and California State PTA** and that the bylaws may not conflict with either.

Article XII contains the **Articles of Organization**.

Article XIII states the **start and end of the fiscal year and various identification numbers** assigned to the PTA.

Article XIV states the **parliamentary authority** that is Robert’s Rules of Order, Newly Revised. Parliamentary authority empowers PTAs in achieving proper meeting procedures and respecting every member’s opinion.

Article XV outlines the **bylaw amendment procedure**, including that bylaws must be reviewed by the California State PTA parliamentarian, and references which sections cannot be stricken or altered.

Standing Rules are the procedural rules specific to **your** PTA, such as the specific titles of the vice presidents (if any), standing committees, expenditure authorization limits, and more. These rules may be amended at any association meeting with a majority vote with ten days’ notice, or a 2/3 vote with no notice (with the exception of *** marked items).



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BYLAWS SUBMITTAL FORM FOR UNITS AND COUNCILS

INSTRUCTIONS – To submit updated bylaws for review and approval:

- Complete this form, listing proposed bylaws amendments on page 2
- Send form and three (3) double-sided copies of updated Bylaws and Standing Rules plus four (4) extra Signature Pages to your council PTA, if in council, or your district PTA

1. PTA INFORMATION:

Unit: _____

Council: _____

District PTA: _____

Organization Date: _____

California State PTA ID#: _____

National PTA ID#: _____

Employer Identification #: _____

Franchise Tax Board #: _____

Registry of Charitable Trust #: _____

Incorporation #: _____

Grade Levels: _____

Fiscal Year: _____

2. THE ENCLOSED BYLAWS AND STANDING RULES (Check all that apply):

- New Unit New Council Organization Date: _____
- Update to current standard bylaws with no changes
- Change of Status/Fiscal Year (District PTA to attach original COS form signed by district president)
- Proposed amendments as listed on page 2
- Additional Standing Rules attached No additional Standing Rules

FOR OFFICE USE ONLY – DISTRICT PTA OFFICER/CHAIRPERSON TO COMPLETE:

Name: _____	
District Position:	<input type="checkbox"/> President <input type="checkbox"/> Parliamentarian <input type="checkbox"/> Other
Street Address: _____	
City: _____	Zip Code: _____
Email: _____	Phone: _____
Date Submitted to District PTA: _____	Date Submitted to State PTA: _____



Financial Review

Your unit must complete at least 2 Financial Reviews in a year. You must also complete whenever bank accounts are closed or check signers are changed/removed.

1. End of Year Financial Review (January 1, 2024- June 30)
2. Mid-Year Financial Review (July 1, 2023 - December 31st)

Who completes a Financial Review?

- Your elected PTA financial reviewer provided they are qualified.
- Your financial reviewer and review committee (Need committee if your elected Financial Reviewer does not have a qualified financial background.)
- A Financial Review Committee
- Council
- Paid independent Financial Reviewer (NO review committee needed if the financial reviewer is CPA, etc..)

Financial Reviewer Duties

- All accounts are reviewed separately. (Every account needs a separate review.)
- Trace financial transactions through all the records.
- Ensure proper accounting for income and expenditures.
- Ensure that all expenditures have been authorized in the minutes.
- A Financial Reviewer is never a check signer, not an appointed officer, chair or any related individuals.

Please email your Financial Review, including checklist, recommendation page AND bank statement to financialreviewer@coronanorcouncilpta.com.

You will also need to upload a copy of your Financial Review to your myPTEZ account. If you need help with your Financial Review please reach out to financialreviewer@coronanorcouncilpta.com

Remember, your Financial Reviews are a compliance requirement from California State PTA and our insurance company AIM. If reviews are not completed, the insurance company may deny any claim made.



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FINANCIAL REVIEW 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 review _____ to _____

Check numbers included in this review _____ to _____

BALANCE ON HAND as of end of the last review period _____ (date) \$ _____
RECEIPTS since last review **TOTAL** \$ _____
DISBURSEMENTS since last review \$ _____
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 financial reviewer'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 financial review report may be given.
- Incorrect

Attach separate report of explanation and recommendations to executive board.
 A separate financial review form must be completed for each bank account.

Date Financial Review Completed _____ Date Review Examined by Committee _____

Date Executive Board Adopted _____ Date Association Adopted _____

Financial Reviewer's Signature _____ Printed Name _____

Financial Reviewer is a qualified accountant? Yes No (If Yes, Financial 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;
 Upload a copy of the report and findings as one file to the document retention system)



everychild.one voice.

FINANCIAL REVIEW CHECKLIST Unit Name _____ Date _____

DESCRIPTION	YES	NO	N/A
Financial Records Provided: 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 Financial Review 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"/> Online Deposit Form			
<input type="checkbox"/> Bank statements/bank books/deposit slips <input type="checkbox"/> Bank Reconciliations <input type="checkbox"/> Receipts/bills <input type="checkbox"/> EFT/ACH/Bill Pay Forms			
<input type="checkbox"/> Exec 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 CT-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 Other: _____			
Beginning Balance Records			
1. Check to see if amount shown on first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of last fin. review	<input type="checkbox"/>	<input type="checkbox"/>	
Bank Reconciliation			
1. All bank statements opened/printed, 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"/>	
Membership			
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, less TOTEM online memberships # _____ (members) @ \$ _____ (per capita amount listed in bylaws) = \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
Insurance – premium(s) paid to insurance company by due date	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes			
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"/>
Authorizations for Payment (signed by secretary and president)	<input type="checkbox"/>	<input type="checkbox"/>	
1. All authorizations written for approved amounts (List missing authorizations on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>	
2. All authorizations have receipt/bill attached (List missing receipts/bills on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>	
3. Authorizations match checks written	<input type="checkbox"/>	<input type="checkbox"/>	
Income			
1. Deposits properly supported	<input type="checkbox"/>	<input type="checkbox"/>	
2. Cash Verification Forms used with two non-related 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"/>	
Financial Secretary Reports			
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"/>
Treasurer Reports			
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"/>	
Committee Reports			
1. Committee reports for all fundraisers submitted or report in minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reporting Forms and Tax Returns			
1. Verify that all forms have been filed annually (if required)	<input type="checkbox"/>	<input type="checkbox"/>	
Financial Review Reports			
1. Previous Financial Review completed	<input type="checkbox"/>	<input type="checkbox"/>	
2. Financial Review Report examined by financial 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 Financial Review Report to association for adoption	<input type="checkbox"/>	<input type="checkbox"/>	
5. Upload complete report as one file to document retention system	<input type="checkbox"/>	<input type="checkbox"/>	
Financial Review Recommendations			
All "No" answers should be included in the report as recommendations to change financial procedures. At the completion of the review, 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 review concludes on all records. Sign & date the reviewed materials.			
Mismanagement – Is mismanagement suspected? (Contact district PTA president immediately for assistance if yes.)	<input type="checkbox"/>	<input type="checkbox"/>	

RECOMMENDATIONS

ALL UNITS: This form must be included with all Financial Review reports.

Unit name _____ Reviewer's Name _____

(List recommendations below and include those corrections made from the last recommendations.)

Corona-Norco Council PTA Financial Review Worksheet

Unit name _____ Reviewer's Name _____

1. Were there Non-Sufficient Funds (NSF-bounced checks) received during this reporting period?

Yes No

A. If yes, list the total dollar amount of NSF accrued during this rating period: \$ _____.

B. List the total amount of NSF **collected or reimbursed** to your PTA from the check writers:

\$ _____.

C. List the total amount of NSF **NOT** collected or reimbursed to your PTA from the check writers:

\$ _____.

2. List the total amount of NSF Bank Fees your bank charged you: \$ _____.

A. List the total amount of NSF Bank Fees **collected or reimbursed** to your PTA from check writers:

\$ _____.

B. List the total amount of NSF Bank Fees **NOT** collected or reimbursed to your PTA from check writers:

\$ _____.

3. Were prior auditing period recommendations corrected? Yes No

4. Does your Unit's "Funds Request" forms or "Payment Authorization" forms align with the current CAPTA Toolkit? Yes No

5. Are inventory lists recorded in the Secretary's Minute Book? Yes No
(ie: T-shirts, popcorn or snow cone machine)

6. Scholastic Dollars: Did your Unit receive Scholastic Dollars or cash payment for the book fair?

Credits (ie Scholastic Dollars) Cash Payment

A. What is the amount of Scholastic Dollars currently available?

B. \$ _____.

C. If cash was earned, what was the amount of the cash payment earned?

\$ _____.

7. List the amount of monthly service charges and bank fees charged to your Unit by your bank:

\$ _____ List the total amount of service charges and bank fees charged to your unit by your bank for this reporting period: \$ _____.

8. How many bank accounts does this Unit have? (Include all savings and checking) _____.

9. Does this Unit have a "Pay Pal" account? Yes No

10. Financial Reviewer information (person/s completing this report):

NAME/S: _____

NAME/S: _____

NAME/S: _____

PHONE: _____

EMAIL: _____

Taxes

Taxes are due for all units to Council in October 2024. Units must submit a copy to the council AND upload into myPTEZ.

THE LAST DATE TO COMPLETE TAXES IS NOVEMBER 15th!!! Please file an extension if needed.

TAX LINKS AND INFORMATION (UNDER \$50,000 REVENUE) Units must complete ALL 3 (4) forms. Instructions are attached. Links can be found along with video on our website www.coronanorcocountilpta.com

1. Form 990-N (IRS) [IRS Form 990-N Electronic Filing System \(e-Postcard\)](#)
2. Form 199N (State) [199N California e-Postcard | FTB.ca.gov](http://FTB.ca.gov)
3. RRF-1 (Charitable Trust Renewal) [RRF-1, Annual Registration Renewal Fee Report and Instructions](#)
4. CT-TR-1 - Must be completed with RRF-1 if income under \$50,000. <https://oag.ca.gov/system/files/media/ct-tr1-form.pdf>

TAX LINKS AND INFORMATION (OVER \$50,000 REVENUE) Units must complete ALL 3 forms. Instructions are attached. Links can be found along with video on our website www.coronanorcocouncilpta.com

1. Form 990-EZ and 990 (Federal) <https://www.irs.gov/pub/irs-pdf/f990ez.pdf>
[Form 990, Return of Organization Exempt From Income Tax](#)
2. Form 199 (State) <https://www.ftb.ca.gov/forms/2020/2020-199.pdf>
3. RRF-1 (Charitable Trust Renewal) [RRF-1, Annual Registration Renewal Fee Report and Instructions](#)

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

(For Registry Use Only)

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

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

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

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 myemail@gmail.com
Telephone Number E-mail Address

Check if:
 Change of address
 Amended report

Enter Charitable Trust Number

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

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

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$10 million	\$300	More than \$500 million	\$1,200

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

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

Net assets or fund balances at fiscal year end.

For your most recent full accounting period (beginning 7 / 1 / 2021 ending 6 / 30 / 2022) list:

Total Revenue \$ (including noncash contributions) 26,405.00
Noncash Contributions \$ 0.00
Total Assets \$ 8,452.00

Program Expenses \$ Total Expenses \$ 24,322.00

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

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 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 Treasurer 1/10/2022
Printed Name Title Date

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

1/10/2022



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice
As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

INSTRUCTION FOR FILING ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-306, 309, 311 and 312

(FORM RRF-1)



The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1. Entities exempt from the filing requirement include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter 12 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

A copy of IRS Form 990, 990-PF, 990-EZ, or 1120 as filed with IRS, together with all attachments and schedules, must be filed with the Attorney General's Registry of Charitable Trusts, together with Form RRF-1. Schedule B is not required. Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report (CT-TR-1) sufficient to identify and account for revenue, assets and disbursements. [See instructions for Form CT-TR-1.]

EXTENSIONS FOR FILING

Extensions of time for filing Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 990-EZ, or 1120. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, 990-EZ, or 1120) with the Registry of Charitable Trusts at the same time, together with (1) the applicable renewal fee; and (2) a copy of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

All registrants must include with Form RRF-1 the appropriate registration renewal fee based on the registrant's total revenue (the reported total revenue on Form 990, 990-PF, 990-EZ, or CT-TR-1) for the preceding fiscal year, as follows:

Total Revenue	Fee
Less than \$50,000	\$25
Between \$50,000 and \$100,000	\$50
Between \$100,001 and \$250,000	\$75
Between \$250,001 and \$1 million	\$100
Between \$1,000,001 and \$5 million	\$200
Between \$5,000,001 and \$20 million	\$400
Between \$20,000,001 and \$100 million	\$800
Between \$100,000,001 and \$500 million	\$1,000
Greater than \$500 million	\$1,200

NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID UNLESS AN AMENDED REPORT CHANGES THE AMOUNT OF THE FEE DUE.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporation number is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation.

The organization number is a seven-digit number assigned by the Franchise Tax Board for non-corporate entities.

The Federal Employer Identification Number is a nine-digit number assigned by the Internal Revenue Service.

The following will assist you in responding to the questions on Form RRF-1:

PART A

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

For each amount, report only whole dollars without rounding (e.g., \$100.99 should be reported as \$100).

Total Revenue - is the amount earned and received during the current year and it includes all contributions (including noncash contributions), gifts, grants, investment income, membership dues, program service revenues, special event revenue, and other revenue. For charities reporting to the IRS it is the amount reported as total revenue on IRS Form 990, Part 1, line 12; IRS Form 990-EZ, Part 1, line 9; IRS Form 990-PF, Part 1, line 12.

Noncash Contributions - Are noncash donations made to a charity. Common examples are donations of food, clothing, equipment, pharmaceutical and medical supplies. Noncash contributions exclude contributions made by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. For charities reporting to the IRS it is the amount reported to the IRS Form 990, Part VIII, line 1g.

Total Assets - Are resources owned by the charity which have current or future economic value that can be measured. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part X, line 16, column (B); IRS Form 990-EZ, Part II, line 25, column (B); and IRS Form 990-PF, Part II, line 16, column (B).

Program Expenses - Are expenses incurred by the organization to further its exempt purposes. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (B); IRS Form 990-EZ, Part III, line 32; and IRS Form 990-PF, Part 1, line 26, column (d). If you are not required to file Form 990, 990-EZ, nor 990-PF with the IRS because total annual revenue was under \$50,000, and are instead filing the required Form CT-TR-1, leave Program Expense blank.

Total Expenses - Are all expenses paid or incurred by the organization including program expenses, fundraising expenses, employee salary & wages, accounting, depreciation, management and administrative expenses. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (A); IRS Form 990-EZ, Part 1, line 17; and IRS Form 990-PF, Part 1, line 26, column (a).

PART B

PART B, QUESTION #1

If "yes," provide the following information on the attachment:

- 1) Full name of the director, trustee, or officer involved and position with the organization.
- 2) Nature of the transaction, e.g., loan to director, contract with officer's business, etc.
- 3) Attach a copy of the board of directors' meeting minutes authorizing the transaction.
- 4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

PART B, QUESTION #2

If "yes," provide the following information on the attachment:

- 1) Nature, date, amount of loss, and parties involved.
- 2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.
- 3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3

If "yes," provide the following information on the attachment:

- 1) Description of the fine, penalty, or judgment and the circumstances that resulted in the payment, together with the name and title of the person(s) responsible and why the payment was made with the organization's funds.
- 2) Name of the organization or government agency that issued the fine, penalty or judgment, the amount and date of payment.
- 3) Copies of all communications with any governmental agency regarding the fine, penalty, or judgment.
- 4) Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

PART B, QUESTION #4

If "yes," provide an attachment listing the name, mailing address, telephone number, and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer.

PART B, QUESTION #5

If "yes," provide an attachment listing the name of each funding source, the name of the agency, mailing address, contact person, and telephone number. **Do not submit IRS Schedule B as a response to this question.** The required attachment must be made available for public viewing.

PART B, QUESTION #6

If "yes," provide an attachment listing the date of each raffle.

PART B, QUESTION #7

If "yes," provide an attachment describing whether the vehicle donation program is operated by the charity or a commercial fundraiser, together with the name, mailing address, telephone number and e-mail address for each commercial fundraiser.

PART B, QUESTION #8

If you received over \$2 million in total revenue, as reported on IRS Form 990, 990-PF or 990-EZ, audited financial statements using generally accepted accounting principles are required. Audit must be conducted by independent certified public accountant in conformity with generally accepted auditing standards. You may deduct from total revenue grants and contracts for services with governmental entities for which the governmental entity requires an accounting of how grant funds were spent (to the issuing government entity).

PART B, QUESTION #9

"Restricted assets" are assets the charity holds that may be used only for a specific purpose. The restriction may come from the governing documents, a condition imposed by the donor, or the solicitation that led to the donation. Examples of restrictions are endowment funds, building funds, gifts for specific purposes, and fiscally-sponsored projects. For organizations filing the IRS Form 990, refer to the Balance Sheet. If the line reporting net assets without donor restrictions is a negative number, and the line reporting net assets with donor restrictions is a positive number, answer "yes."

If "yes," provide the following information on the attachment:

- 1) A written statement confirming that all restricted funds were used consistent with their restricted purpose, and explaining why unrestricted net assets were negative at the end of the reporting period, and
- 2) Proof of directors' and officers' liability insurance coverage. Please include a cover note stating "confidential" when submitting the proof of insurance.

SIGNATURE

A signature of an authorized agent is required. An authorized agent may be the president or chief executive officer, treasurer or chief financial officer of a public benefit corporation; or a trustee if the organization is a trust; or other authorized agent of the organization. Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.

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

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA
Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(For Registry Use Only)

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

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

(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 / 2021 ending 6 / 30 / 2022)

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	TOTAL LIABILITIES	\$ 0.00
Other Assets	\$ 0.00		
TOTAL ASSETS	\$ 8,452.00	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.

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

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

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.

Administrative costs 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 attachments, and believe, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent	First Last Printed Name	Treasurer Title	1/10/2022 Date
-------------------------------	----------------------------	--------------------	-------------------

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

1/10/2022



Office of the Attorney General
Registry of Charitable Trusts
Privacy Notice
As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at www.oag.ca.gov/privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at www.oag.ca.gov/charities pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at rct@doj.ca.gov or (916) 210-6400.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

**INSTRUCTIONS FOR FILING
ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA**
Section 12586, California Government Code
11 Cal. Code Regs., Section 301



(FORM CT-TR-1)

Form CT-TR-1 requires reporting of the organization's fiscal year-end financial information and is designed to provide information to be used by the Attorney General and the public for those organizations whose total revenue falls below the threshold for filing IRS Form 990-EZ.

WHO MUST FILE FORM CT-TR-1?

Charitable organizations whose total revenue for the fiscal year is under \$50,000 must file Form CT-TR-1 and RRF-1 with the Attorney General's Office. Private foundations are not required to file Form CT-TR-1 and instead must file IRS Form 990-PF with the RRF-1. The CT-TR-1 filing requirement does not apply to nonprofit organizations exempt from registration with the Attorney General. These include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter 19 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States.

Trustees of testamentary trusts should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTERED charities with less than \$50,000 in total revenue, except for those listed above as being exempt, must file the Annual Treasurer's Report (CT-TR-1) along with Form RRF-1, no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

Organizations whose total revenue is less than \$50,000 are not required to file IRS Form 990-EZ. However, if a charity does file the 990-EZ, the 990-EZ can be filed with the Attorney General's Office in lieu of the CT-TR-1.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the "CT Number Search" on the Charitable Trusts Section pages of the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when the CT-TR-1 is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporate number is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation.

The organization number is a seven-digit number assigned by the Franchise Tax Board for non-corporate entities.

The Federal Employer Identification Number is a nine-digit number assigned by the Internal Revenue Service.

ACCOUNTING PERIOD

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

BALANCE SHEET

Assets

Cash: Report all cash on hand and all funds held in all checking accounts. This includes petty cash.

Savings: Report all funds held in savings accounts, CDs and/or other investments that can easily be converted to cash.

Investments: Report all funds held for investment purposes. Examples include stocks and bonds.

Land/Buildings: Report all real property owned.

Other Assets: Report any assets not included in Cash, Savings, Investments, and Land/Building. Include a schedule describing each asset and the fair market value of each asset.

Liabilities

Accounts Payable: Report the total amount of funds the charity owes to other entities or individuals (not including salaries reported on the next line).

Salary Payable: Report the total amount of funds the charity owes in salary to all employees, officers or directors.

Other Liabilities: Report all other funds owed by the charity that are not disclosed in Accounts Payable and Salary Payable. Attach a list that includes each liability and the amount of each.

REVENUE STATEMENT

Revenue

Cash Contributions: Report all cash donations received, including grants.

Noncash Contributions: Noncash contributions exclude contributions made by cash, check, electronic fund transfer, debit card, credit card, or payroll deduction. Common examples are donations of food, clothing, equipment, pharmaceuticals and medical supplies.

Program Revenue: Report all funds received as a result of the program services provided by the organization.

Investments: Report all funds received as a result of interest, dividends, rent received, or any other return on investment.

Special Events: Report funds received as a result of special events held by the organization. Examples include raffles, dinners, auctions, and golf tournaments.

[Special events are defined as events that are not regularly and routinely held by the charity. Do not include this income in Contributions and Program Revenue.]

Other Revenue: Report any funds received that are not reported in Contributions, Program Revenue, Investments, and Special Events. Provide a list reflecting the source and the amount received from each source.

Expenses

Compensation of Officers/ Directors: Report the total amount of salary paid to the organization's officers and directors.

Compensation of Staff: Report the total amount of salary paid to all employees other than officers and directors.

Fundraising Expenses: Report the total amount of funds paid (1) to fundraising professionals, and/or (2) for fundraising events, mailings or any other expense incurred in the course of fundraising.

Rent: Report total lease payments.

Utilities: Report all telephone, water, electricity, and gas expenses.

Supplies/Postage: Report all office supplies and mailing expenses.

Insurance: Report all insurance payments including general liability, fire, automobile, health or any other insurance expense paid.

Other Expenses: Report any expense paid that is not reported in Compensation of Offices/Directors, Compensation of Staff, Fundraising Expenses, Rent, Utilities, Supplies/Postage, and Insurance. Provide a list describing the expenses and the amount of each expense.



Annual Historian Report

Annual Historian Reports are due to CNCPTA in March. Why do PTAs submit reports? California State PTA requires filing of this report as stated in PTA bylaws. Information on volunteer hours is used for financial reviews, advocacy and grant applications. Most importantly, our volunteer hours help keep our non-profit, 501 (c)(3) status! Please complete, keep a copy for your records and email to historian@coronanorcocouncilpta.com.

Annual Historian Report

[https://img1.wsimg.com/blobby/go/45dff94a-8ce5-433c-b399-9cb83fc5cc40/downloads/Unit_Annual_Historian_Report_Form_\(fillable\).pdf?ver=1683681444567](https://img1.wsimg.com/blobby/go/45dff94a-8ce5-433c-b399-9cb83fc5cc40/downloads/Unit_Annual_Historian_Report_Form_(fillable).pdf?ver=1683681444567)



Annual Historian Report

Annual Historian Reports are due to Council in March. Why do PTAs submit reports? California State PTA requires filing of this report as stated in PTA bylaws. Information on volunteer hours is used for audits, advocacy and grant applications. Please complete, keep a copy for your records and email to historian@coronanorcocouncilpta.com.



Nominating Committee and Elections

Below you'll find helpful information on election procedures including selection of your nominating committee. Every unit must host an election in the spring at your association mtg according to your bylaws. **If elections are NOT held your unit will NOT have a legal PTA board in place to start operating as of July 1st.** If that happens your unit may not conduct any business until an election is held and hosted by Council. It is very important your unit follows the election procedures outlined by CA State PTA. Most of you are newly elected presidents meaning this is your first year term. Unit bylaws state a unit officer can serve no more than two consecutive terms. That means if you are interested in serving again next year, you will need to be elected again in the spring. If you need help please reach out to me or your assigned Liaison.

The purpose of the nominating committee is to recognize and seek qualified nominees for the elected leadership of the PTA. The members of the committee, therefore, have a tremendous influence on the future of the PTA and should be selected carefully.

The nominating committee is the only PTA committee that is not appointed by the president. This committee is elected by the membership at least two months prior to the election of officers. Determining when to elect the committee and how many people to elect is outlined in your unit bylaws. Don't forget to elect alternates, in the event an elected committee member cannot attend a committee meeting. Most units should be electing the nominating committee no later than January for the election of officers in March or early April.

The committee needs a balance of newer and more experienced PTA members, all of whom should be knowledgeable about PTA and who are:

- Aware of qualified potential nominees
- Familiar with the eligibility requirements and the qualifications necessary for the offices to be filled
- Willing and able to devote adequate time to the responsibilities involved and maintain confidentiality.
- Don't overlook student and teacher members.

The election of the nominating committee should not be a popularity contest based on willingness to serve nor should it consist of the PTA executive board. The PTA president never serves on the committee, and the parliamentarian serves only when elected to serve. The principal may be elected, but should at least be an advisor to the group. No person may serve on the committee for two consecutive years. Be sure to elect your nominating committee wisely!



Information on procedures and resources can be found at <https://capta.org/pta-leaders/run-your-pta/nominations-and-elections/>. It lists who can belong on your nominating committee and answers a lot of frequently asked questions.

Below is a sample timeline to help guide you through the election process. Once your nominating committee is created they will be in charge of creating a plan for your unit's elections. This plan can include: sending out an interest letter (google form thru school email with help of your admin)/post on social media, compiling a list of interested parties, interviewing the candidates, creating the nominating report, posting the report and presenting at your election association meeting.

Sample Timeline- Please refer to your units bylaws for your Spring Election Dates and adjust accordingly.

1. Put out an interest letter/email/post looking for nominating committee members.
2. Host an election of the nominating committee at your December Association MTG: Your nominating committee must be elected by your association. Call for a motion to elect your nominating committee.
3. January: Once elected your nominating committee can meet up and come up with a plan.
4. January/February: Have your nominating send out the interest letter or google form to your school community. If you're an Intermediate/High School don't forget to reach out to your feeder schools.
5. February/March: Your nominating committee will be interviewing candidates and compiling the official nominating report.
6. ***Then the nominating committee needs to post their nominating report 30 days prior to your Spring Election Association meeting. You can post on the front office window, email with help of admin to your school community, post on social media but make sure the notice is sent to ALL association members.
7. Spring Election Association Mtg: Have the nominating committee present their report to your association. Then follow election procedures.
8. Make sure your new board elect information gets uploaded into PTAEZ by the 2nd week of April per CA State PTA.

NOMINATING COMMITTEE CHECKLIST

- Elect nominating committee at association meeting**
 - Must be at least 60 days prior to annual election meeting
 - Check number of members and alternates as listed in bylaws
 - Verify eligibility of committee member nominees
 - Verify PTA membership
 - Check service on previous nominating committee

- Schedule committee meeting**
 - Parliamentarian arranges date
 - Principal included as advisor, if not elected
 - Alternate(s) called if elected member unable to attend first meeting

- Committee meets**
 - Parliamentarian gives instructions (stays only if an elected member)
 - Elect committee chairman
 - Review officer positions and duties (Bylaws and Standing Rules)
 - Prepare slate
 - Each nominee must be a PTA member (membership list)
 - Each nominee must be enthusiastic and supportive of PTA
 - Each nominee should have knowledge of the organization and its role in the school and in the community
 - Each nominee should be willing to give PTA a satisfactory level of priority and commitment, including attendance at meetings
 - Each nominee should be able to work well with people
 - Call potential nominees
 - Include clear indication of responsibilities of the position
 - Include any expected representation at council or district meetings
 - Do not try to persuade a reluctant individual
 - Do not try to “fill the board” = just to have names in place
 - Schedule follow-up meeting if needed
 - Remind everyone that all discussions are confidential
 - Committee members sign slate

- Membership notified of nominees in writing at least 30 days prior to election meeting**



Help! Someone resigned, what do we do? Post-Election Vacancies and Appointed Positions

Someone resigned: First, don't panic, it happens quite often. Follow these steps to help you fill in that vacant position.

1. Present the resignation to the board. The board can motion to accept the resignation.
2. Post the notice of the vacant position to your association.
3. Present the interested candidates to your board. Then your board can "Elect" the new board member by making a motion.
4. Update the new board information into PTAEZ and contact president@coronanorcocouncilpta.com

Post-annual election vacancy: Post-annual election meeting, vacancies in the **elected** offices of the executive board (as defined in Article V, Section 2) are filled by the executive board (or executive board-elect, depending on when the vacancy occurs.). For example, there is currently a vacancy in the position of treasurer for the upcoming year. The board-elect would convene (meeting quorum, as is needed for any vote to occur) to elect to the vacant position, provided there is a candidate. **This is not an appointment, it is an election and the verbiage must reflect that.** This is articulated in Article V of the unit bylaws.

Further, for any vacancy in elected office occurring after the board-elect takes office (becoming the current board) would follow the same process, regardless of how many times the position becomes vacant throughout the course of the year. **The process would always proceed as defined in the unit bylaws.** The only time post-annual meeting the electing to a vacant elected office would require presentation to the association would be if the executive board with the authority to elect could not make a quorum.

Appointed Positions: Appointed positions are filled by appointment of the president, *subject to ratification of the executive board.* This means that all appointments must be ratified in order to be legally binding.



Vendor Requirements

A vendor must fill out a hold harmless form and have the specific quote CA State PTA needs on their insurance-see vendor instructions. There is a list of approved vendors from CA State PTA but for our area there is hardly anything on it for our area. If you have a vendor that wants to be on that list they need to contact AIM insurance themselves directly to be added. See attached vendor requirements for instructions.



How to Report an Insurance Claim

Follow the attached instructions from AIM. The Incident Report Form must be completed for every incident and accident that occurs at the time of occurrence. A copy must be kept on file by your organization and additional copies should be sent to your 23rd district president and California State PTA at insurance@capta.org. Please copy the Council on the email also. If a very serious incident/accident is being reported, you may also want to call the California State PTA Insurance Broker-AIM.

1. 23rd District PTA President president23@23rddistrict.org
2. Corona Norco Council President president@coronanorcocouncilpta.com
3. CA State PTA insurance@capta.org
4. CA State PTA AIM Broker # 1800-876-4044



Claim/Incident Report Form

Date: _____

Producer/Mailing Address:

AIM Association Insurance Management, Inc.

PO Box 742946

Dallas, TX 75374

1-800-876-4044 * FAX 214-360-0802

PTAClaims@aim-companies.com

Insured Information:

Name of Organization: _____		
Insured ID: _____	Policy Number: _____	
Address: _____	Council: _____	
City: _____	State: _____	Zip: _____

Person Reporting Claim:

Name: _____	Position: _____
Phone Number: _____	Email Address: _____

Type of Loss:

<input type="checkbox"/> Theft of money Was a police report filed? _____ If so, please include.
<input type="checkbox"/> Theft or Damage of property Was a police report filed? _____ If so, please include.
<input type="checkbox"/> Injury
<input type="checkbox"/> Other: _____

Witness Contact Information:

Witness Name: _____	Phone: _____
Email: _____	
Witness Name: _____	Phone: _____
Email: _____	

Occurrence:

Date: _____ Location: _____

Description of Occurrence: _____

Injured Party Information:

Name: _____ Date of Birth: _____

Address: _____ City: _____ State: _____

Phone Number: _____ Email Address: _____

Description of Injury: _____

Cause of Accident: _____

If you have any photos or videos of the event, please provide them.

Additional Information:



Comingling of Funds- Can PTA raise money for the school?

Can a PTA act as a pass-through for a school-wide fundraiser using the PTA bank account or PTA collection system already set up?

Answer: NO

This specific option is not legally viable. To clarify, as a 501(c)3 nonprofit public charity, the PTA may not legally act as a passthrough for any organization, group, or utility. The PTA may only take possession of and account for those funds over which it has control. Attempting to use the PTA in this fashion is illegal, and is legally similar to money laundering.

The PTA is a separate nonprofit public charity that exists to benefit the students of the school; it is not owned by or overseen by the school, but operates in parallel with the school to collaborate on what will best benefit the students

A PTA fundraiser must be approved by the PTA association. PTA fundraisers raise money for PTA association approved programs. Any money raised from the PTA fundraiser is PTA money and the PTA association has complete control over where the money goes.

If the school is asking for help raising money for something specific. The PTA can help but it needs to be a PTA adopted program, a PTA adopted fundraiser with a PTA budget line released by your association to go towards that specific need. The PTA cannot collect money then give to the school -as specified above.

WHAT'S THE BIG DEAL ABOUT GIFT CARDS?

WHY ARE GIFT CARDS SUCH A BIG DEAL?

The rules regarding **gift cards** do not originate with PTA; they affect any **501(c)3 nonprofit organization**. The IRS has issued regulations that dictate that any item with a "face value" (like a gift card) is considered "same as cash," or a "cash equivalent." As a gift card is a cash equivalent, all regulations, guidelines and laws regarding financial management apply to the use and ownership of gift cards, regardless of whether they are purchased or donated.

GIFT CARD REGULATIONS

EXCESS BENEFIT AND INUREMENT

Individuals cannot benefit from association with a nonprofit, especially individuals who are in a position to influence the nonprofit – which means unit officers, PTA members, school staff, and students all are *disqualified persons*. Benefiting individuals, especially disqualified individuals like those working with your organization, qualifies for **excess benefit taxation*** by the IRS – which can jeopardize nonprofit status!

Remember: gift cards and cash cannot be given as incentives for assistance or gifts.

VOLUNTEERS NOT EMPLOYEES

As a 501(c)3 nonprofit much of our work is done by **volunteers**, and being a volunteer is an important distinction. Using gift cards as incentives (thank you gifts, recognition gifts, etc.) is viewed by the IRS as "compensation," and compensating a volunteer changes their status from that of a "volunteer" to an "employee," and technically would require a W2 issued by the PTA.

Remember: PTAs want *volunteers* not *employees*.

USE DONATED GIFT CARDS PROPERLY:

- Raffle/silent auction raffle prize
- Purchase items that benefit the *organization*, not *individuals*. Buy supplies needed to make events happen instead of benefiting people.

Procedure Spotlight!

Gift Card Management!

Gift cards may not be purchased by the unit, nor may their purchase be reimbursed by the unit. Gift cards can be donated, but their use must be documented appropriately.

- **Receipt of gift cards must be recorded.** Just like any other donation, the receipt of donated gift cards, and their intended use, must be recorded in the minutes.
- **Keep a record of gift card donations, including donor name, date of receipt, and value.** Depending on the donations received, this information may need to be reported for tax purposes.
- **Document gift card use!** When a gift card is used, documentation matters! The expended card, a completed disbursement form, and receipts should all be provided to the treasurer (just like any other expense!). The treasurer will file the documentation for audit, just like any other expense record!

*See Section 4958 of the Internal Revenue Service code for more information on Excise Tax and disqualified persons

Professional Governance Certificate

The California State PTA has adopted the professional governance standards. Every PTA is encouraged to adopt professional governance standards at the beginning of each term.

The California State PTA will issue a certificate to each PTA that adopts the professional governance standards.

Mission Statement of the California State PTA

The mission of the California State PTA is to positively impact the lives of all children and families by representing our members and empowering and supporting them with skills in advocacy, leadership, and communications.

California State PTA Board of Managers, July 2007

Purposes of PTA

To promote the welfare of children and youth in home, school, community, and place of worship.

To raise the standards of home life.

To secure adequate laws for the care and protection of children and youth.

To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth.

To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

California State
PTA[®]

everychild. one voice.

Professional Governance Standards

The California State PTA would like to recognize your PTA for its work. Please notify the California State PTA that your PTA has adopted the Professional Governance Standards. A certificate will be mailed to the PTA president and a letter of acknowledgement will be sent to your administrator.

Name of PTA _____ ID# _____

Name of Principal _____ Number of PTA Executive Board Members _____

Name of PTA President _____

Mailing Address _____

Email Address _____

Date Adopted _____ Council _____ District _____

PTA President Signature _____

PTA President Signature _____

Mail to: California State PTA, 2327 L Street, Sacramento, CA 95816-5014
916.440.1985 • FAX 916.440.1986 • www.capta.org • info@capta.org

Professional Governance Standards

The bylaws and standing rules for each PTA provide a framework for the organization. In order to operate effectively using this framework, PTA executive boards and individual board members will benefit from adherence to professional standards of governance.

Professional governance standards specify principles involved in governing responsibly and effectively and were developed to support PTA boards in their efforts to enhance their membership's and the community's understanding about the responsibilities of the PTA board.

The PTA Executive Board

The members of the PTA executive board work together as a governance team which assumes collective responsibility for building unity and creating a positive climate during term of office. To operate effectively, the executive board:

- Develops a unity of purpose by involving parents/guardians, students, staff and community
- Communicates a common vision
- Operates with trust and integrity
- Remains responsive to input from the school community
- Governs in a professional manner, treating everyone with civility and respect
- Fulfills requirements set within bylaws and standing rules

The Individual Board Member

A PTA board member is a person elected or appointed to serve on a PTA executive board. Individual board members bring unique skills, values and beliefs to the PTA board and in order to function effectively, individual board members must work together for the association. To be effective, an individual board member:

- Recognizes and respects differences of perspective and style among the individual board members
- Acts with dignity and understands the implications of demeanor and behavior
- Honors the confidentiality of board discussions
- Is open to new ideas and suggestions
- Is familiar with the bylaws in respect to the individual position as well as the organization as a whole
- Understands that authority rests with the board as a whole and not with individuals
- Understands that the basis for all authority rests with the membership

- Takes collective responsibility for the board's performance
- Proposes for adoption by the membership a fiscally responsible budget based on the organization's vision and goals
- Monitors the fiscal health of the association regularly
- Ensures that safe and appropriate activities are provided to implement the goals
- Provides community leadership on issues that affect children and youth

- Participates in opportunities for training
- Commits the time and energy necessary to be an informed and effective leader
- Assists those with less experience
- Understands the distinctions between PTA and the school staff and refrains from performing functions that are the responsibility of the school district
- Values, supports and advocates for public education
- Represents the PTA only when authorized to do so

"With strong leadership, PTA will have the competent, committed people necessary to be effective advocates for children and youth."

California State PTA Toolkit

- Works collaboratively with other groups and agencies that share the same concerns on issues that affect children and youth
- Encourages individual board members to attend available training opportunities
- Serves as a communication link between the home, school and community
- Evaluates the activities and direction of the board on a regular basis

Duties of all Officers and Chairmen

The responsibilities of Officers and Chairmen is to ensure a successful term of office. Certain responsibilities begin as soon as officers are elected. Responsibilities of Chairmen begin when appointed by the President. The Standing Rules in the Bylaws define the Standing Committees – committees which operate all year long. Chairmen of Standing Committees count toward quorum at Executive Board meetings.

All board members and chairmen are expected to:

- Accept office or position only when willing to fulfill the responsibilities of the office
- Uphold the policies and procedures of the State and National PTA
- **Study and follow unit Bylaws and standing rules**
- **Attend and participate in meetings**
- **Study the budget and financial reports**
- **Read the minutes for accuracy**
- **Be ready to report at meetings or prepare a written report**
- Abide by the will of the majority
- Respect the privacy of the business of the Executive Board
- Protect members' privacy by allowing no distribution of membership lists to outside interests
- Meet due dates and fulfill assignments promptly
- **Give accurate and detailed account of all monies entrusted to them**
- Delegate instead of doing everything
- Develop and strengthen leadership
- Attend conferences, workshops and conventions
- Maintain a procedure book to pass on to one's successor
- 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.

Executive Board Duties

- Attend all meetings
- Understand the PTA organization
- Protect assets of the Association
- Transact business as directed by the Association and business between Association meetings
- Pay bills
- Create committees
- Fill vacancies in the Executive Board by election during an Executive Board Meeting
- Present reports to the Association
- Understand and question financial reports at Executive Board and Association meetings

Every officer should know...

How to Run a PTA Meeting

Call the meeting—a technical term for announcing the meeting.

- Most meetings must be called 10 days in advance.
- The Association meeting for Elections and Adoptions of Bylaws must be called 28 days in advance.
- For an Executive Board meeting, the president can call, text, or email all the Executive Board Members to announce the meeting.
- For a General Association Meeting, the President should use all social media to announce the meeting: Website, email, fliers' home with students, robocalls from the school on behalf of the PTA.
- Even though the meeting is announced in advance, send reminders closer to the day of the meeting.

Make an Agenda.

- Every meeting must have an agenda. Agendas are simple, a list of things to discuss. All agendas have: Call to Order, Presentation of minutes, Presentation of Finance, Membership Report, and Adjournment.
- Audits are usually on the agenda twice a year.
- Elections are usually on the agenda twice a year (see page on "Election Time Already?")
- Budgets are on the agenda at the beginning of the year and whenever the budget is altered.

Start the meeting on time. Never cancel at the last minute.

- If the President cannot attend, the Vice President can run the meeting.
- If the Secretary cannot attend, the President appoints a Secretary Pro-Tempore (a secretary for that meeting).
- If the Treasurer cannot attend, the treasurer report can still be presented.
- Your Executive Board Members should be committed to attending the 10-12 Executive Board meetings a year.

Make sure the Secretary provides the minutes from the previous meeting.

- Executive Board meetings minutes are approved at Executive Board meetings.
- Association Meetings minutes are approved at Association meetings.

Make sure the Treasurer provides a *Financial Report* for the past month.

- Executive Board Financial Reports may run from the beginning to the end of the month, from mid-month or some other specified time depending on when your Executive Board Meetings take place.
- Executive Board Meeting Financial Reports run from the last meeting until the current meeting.

SAMPLE Agenda

[Legal name of PTA / *[Nombre legal de la PTA]*

[Address of Unit / *Dirección de la PTA]*

Executive Board Meeting – Agenda / *Junta del Concilio Ejecutivo - Agenda*
Date / *Fecha*

- I. Call to Order / *Inicio* [president name]
- II. Approval of Minutes/ *Aprobación de las acta* [secretary name]
- III. Financial Report / *Informe financiero* [treasurer name]
Ratification of Checks / *Ratificación de cheques escritos*
- IV. Budget / *Presupuesto* [treasurer name]
- V. Audit / *Auditoría* [auditor name]
- VI. President’s Report / *Informe del Presidente* [president name]
- VII. Principal’s Report / *Informe del Director* [principal name]
- VIII. Committee Reports / *Informes de los Comités*
 - 1. Membership / *Membresía*
 - 2. Committee 1
 - 3. Committee 1
- IX. Unfinished Business / *Asuntos Inconclusos*
- X. New Business / *Asuntos Nuevos*
- XI. Adjourn / *Cierre*

Announcements/Anuncios:

Next Executive Board Meetings / *Próxima Junta Ejecutiva*

List next 2 meetings / *Escriba la fecha de las próximas dos juntas*

Next Association Meeting – [Wednesday, June 1, 2016]

Proxima Junta de Asociación General -- [miércoles de 1 junio, 2016]

List upcoming PTA events and their dates (example)

May 4-7, 2016 California State Convention

Monday, May 23, 2016 Council PTA Founders Day Meeting and Dinner

Saturday, June 4, 2016 Summer Leadership Conference



End Of Year Checklist For A Healthy PTA

Membership Enrollment

- Was an initial membership campaign held toward the beginning of the school year?
- Did you have at least 15 members by October 31st?
- Are continuing opportunities provided for parents and staff to join? (Membership is year-round.)
- Did you send the membership per capita to Corona-Norco Council of PTAs so it can be forwarded through the channels at least monthly and by deadlines?

Questions- membership@coronanorcocouncilpta.com

Minutes

- Did you record attendance for all meetings?
- Do you have minutes for all of your meetings?
- Are all action items recorded, including approval of budget, all expenses and all fundraising activities?

Questions- secretary@coronanorcocouncilpta.com

Bylaws

- Did you review your bylaws and update if needed? Were they sent to Corona-Norco Council to be forwarded through channels for approval?

Questions- parliamentarian@coronanorcocouncilpta.com

Financial Procedures

- Are your units financial procedures in accordance with recommended PTA policies and procedures?
- Was your budget approved and actual revenues and expenditures compared at least quarterly?
- Are all checks signed by two authorized officers? Are all expenditures properly authorized?
- Did you remit your unit insurance premium and the workers' comp form by the deadline?
- Were your taxes completed?

Questions- treasurer@coronanorcocouncilpta.com

Treasurer's Reports

- Are your written reports presented/filed monthly? Are balances, receipts and disbursements recorded in the minutes each month?
- Is each check approved/ratified and listed?
- Are your reports presented at both Executive Board and Association Meetings?

Questions- treasurer@coronanorcocouncilpta.com

Financial Review

- Are your Financial Reviews prepared and adopted in accordance with the bylaws and PTA financial procedures?
- Did you conduct a Financial Review at least twice a year? And whenever there is a change in check signers?

Questions- financial_reviewer@coronanorcocouncilpta.com

Annual Reports

- Did you record your volunteer hours (Historian Annual report) and remit to Corona-Norco Council of PTAs in March?

Leadership

- Did your members of the executive board work well together?
- Does your PTA/PTSA attract and retain new leadership?
- Are new, qualified candidates nominated for office each year?
- Did your unit host an election?
- Did the president attend council monthly meetings and your executive board attend CNCPTA Association meetings?
- Has every officer been trained by either Corona-Norco Council of PTAs or 23rd District PTA?
- Was there effective communication between members?

Questions- leadership@coronanorcocouncilpta.com