

Treasurer's Resource Guide



Samples and Forms

PTA Vision

Every child's potential is a reality.

PTA Mission

To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

PTA Purposes

- 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.

Treasurer's Guide

SAMPLES AND FORMS SECTION



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PLAN OF WORK (Plan de Trabajo)

Officer/Chair Name:(Nombre de
Oficial/Presidente de Junta)

Position:
(Posición)

Year:
(Año)

Reproduce as needed for the appropriate number of goals. (Se puede reproducir para metas adicionales.)

Responsibilities/- Duties: (Responsabilidades)		Committee Members: (Miembros del Comité)	
Goal: (Meta)		Evaluation Process: (Proceso de Evaluación)	

<i>Specific Action Steps</i> (Proceso Especifico de Acción)	<i>Start Date</i> (Fecha de Empiezo)	<i>Completion Date</i> (Fecha de Terminación)	<i>Budget</i> (Presupuesto)
Resources: (Recursos)			

Equipment/Money Donations Sample Form #1

[Agreement to donate a specific sum of money to the school/district for a specific purpose.]

Agreement between _____ PTA and _____
(School/School District)

The _____ PTA is donating \$ _____ to the _____ school/district for the following purpose/purchase(s) of: _____.

If this purchase is not made by _____, this amount will be returned to the PTA. The PTA
(Date)

will be provided with a copy of the purchase order or requisition and a copy of the paid invoice.

Signed _____ Date: _____
PTA President

Principal/Administrator Date: _____

----- *In the case of equipment purchase, also complete the following* -----

The _____ PTA is donating money for purchase of the following:

The/these item(s) will become the property of the school. It is to be used for the following purpose(s): _____
_____.

The PTA may use the item(s) under the following conditions: _____

_____.

The school will be responsible for maintenance of the item and for providing supplies. In case of loss or theft, the school will be responsible for replacement and agrees to replace the item with a like kind. Any gift given by the PTA is without any future liability protection or guarantees by the PTA.

Signed: _____ Date: _____
PTA President

Principal/Administrator Date: _____

* The PTA membership must provide for any expenditure through a budget adoption/ amendment and a specific vote at a membership meeting. This agreement is void if not ratified by the membership.

Equipment/Money Donations Sample Form #2

[Capital equipment purchased by the PTA, donated to the school.]

Agreement between _____ PTA and _____
(School/School District)

The _____ PTA has purchased the following _____ and
is donating it/them to the _____ for the following use(s)/purpose(s):
(School)

_____. The _____ PTA
may/may not use the items under the following condition(s): _____
_____. The school will be responsible for the maintenance of
the item(s). The school also will be responsible for providing for the safe and continuing operation of the
item(s). In case of loss or theft, the school will be responsible for replacement and agrees to replace the
item with a like kind. Any gift given by the PTA is without any future liability protection or guarantees by
the PTA.

Signed _____ Date: _____
PTA President

_____ Date: _____
Principal/Administrator

* The PTA membership must provide for any expenditure through a budget adoption/amendment and a specific vote at a membership meeting. This agreement is void if not ratified by the membership.

Equipment/Money Donations Sample Form #3

[For capital equipment purchased by the PTA, ownership to be retained by the PTA, the item to be stored at the school. Example: popcorn popper.]

Agreement between _____ PTA and _____
(School/School District)

The _____ PTA has purchased the following for its own use: _____

This equipment will be stored at _____
(School)

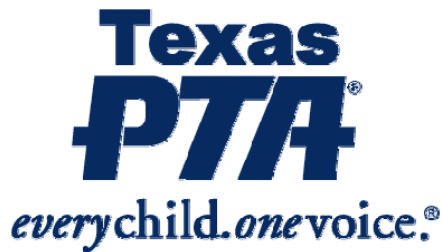
but will remain the property of the PTA.

It may be used only by PTA members or under their supervision. This item may be used by school _____
_____ staff and/or _____ students. Anyone using the property other than
the PTA will pay for supplies and maintenance. If the item is damaged when its use occurs outside the
PTA, then repayment for cost or damage will be required.

Signed _____ Date: _____
PTA President

_____ Date: _____
Principal/Administrator

* The PTA membership must provide for any expenditure through a budget
adoption/amendment and a specific vote at a membership meeting. This agreement is void if
not ratified by the membership.



_____ PTA/PTSA Records Retention Policy

The _____ PTA/PTSA adopted this policy regarding records retention on _____ (date). This policy shall be reviewed by the _____ PTA/PTSA executive board annually and may only be changed by a majority vote of the association at a membership meeting. This document shall be maintained by the secretary of this PTA.

Description of Record(s)	Manner of Record-Keeping*	Disposition
Accounts payable records		7 years
Annual financial reconciliation reports		Permanent
Articles of Incorporation, if applicable		Permanent
Bank reconciliations		1 year
Bylaws, including all amendments		Permanent
Cash receipt records		7 years
Checks (canceled) (see exception, next line)		7 years
Checks (canceled) for important payments, i.e., taxes, special contracts, etc. (Checks are filed with the papers pertaining to the transaction.)		Permanent
Contracts and leases (expired)		7 years
Contracts and leases still in effect		Permanent
Corporation reports filed with the secretary of state, if incorporated		Permanent
Correspondence with customers or vendors		1 year
Correspondence (general)		3 years
Correspondence (legal)		Permanent
Duplicate deposit slips		1 year
Employee records (post-termination), if applicable		3 years
Employment applications, if applicable		3 years
Ethics/Conflict of Interest Policy	Secretary	Permanent
Equipment owned by the PTA		Permanent
Financial statements (year-end) and budgets		10 years
Grant award letters of agreement		10 years
Insurance records, accident reports, claims, policies, certificates		Permanent
Inventories (products and materials)		7 years
Invoices		7 years
Journals (ledger books)		Permanent
Minute books of board, association and committees		Permanent

Description of Record(s)	Manner of Record-Keeping*	Disposition
PTA charter		Permanent
Purchase orders		7 years
Record retention policy		Permanent
Sales records		7 years
Standing rules (current)		Permanent
Tax-exempt status documents <ul style="list-style-type: none"> ▪ Letter assigning IRS Employee Identification Number (EIN) ▪ Form 990/990-EZ and Schedules, as filed with IRS ▪ State tax information returns, as filed ▪ Form 990-T, if applicable, for unrelated business income ▪ Correspondence with IRS ▪ Other information returns filed with the government 		Permanent
Vouchers for payments to vendors, officers, etc. (includes allowances and reimbursements to officers, members, etc., for travel and other expenses)		7 years

* The "Manner of Record-Keeping" refers to both the storage location as well as the type of record (electronic or print).

Non-Signer Review of Bank Statement PTA

Bank Statement Date: _____

Date statement reviewed: _____

I verify that I have checked this bank statement for the following and have noted any concerns below:

- Checks appearing in non-sequential order
- Checks made out to "cash"
- Checks made payable to non-approved vendors
- Checks written for non-approved expenses
- Missing check numbers
- ATM/Debit/Electronic Transfers
- Checks made out to an individual for an even dollar/cent amount (i.e. \$20.00)
- Transactions on statement verified against financial report(s)

Items of concern: _____

Printed Name of Reviewer

Signature

Date

SAMPLE FINANCIAL RECONCILIATION REPORT

Name of Local PTA _____ Date _____

Council PTA _____ Area PTA # _____

Balance on Hand
(Date of last financial reconciliation) \$ _____

Receipts
(From last financial reconciliation to date of current financial reconciliation) _____ \$

Total Cash \$ _____

Disbursements
(From last financial reconciliation to date of current financial reconciliation) _____ \$

Balance on Hand
(Date of financial reconciliation) \$ _____

Date of Financial Reconciliation _____

We have examined the records of _____ PTA and find them to be:

(Choose one of the following)

- correct.
- incomplete.
- substantially correct with the following adjustments:

- incorrect.

The following irregularities were found:

We make the following recommendations:

Financial Reconciliation Committee signatures:

Date financial reconciliation completed: _____

Sample Financial Reconciliation Assignments Divided by Three Person Committee

Committee Member #1

Please place a check by each of the following items that you have for the financial reconciliation.

- | | | |
|---|--------------------------|---|
| <input type="checkbox"/> Checkbook | | <input type="checkbox"/> Membership Meeting Minutes |
| <input type="checkbox"/> Membership Meeting Treasurer Reports | <input type="checkbox"/> | <input type="checkbox"/> Copy of the Executive Board Roster |
| <input type="checkbox"/> Approved & Amended Budget | <input type="checkbox"/> | |

Check list over the checkbook

- | | | |
|------------------------------|-----------------------------|---|
| <input type="checkbox"/> yes | <input type="checkbox"/> no | check register was kept |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | check book was balanced to bank statement |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | checkbook was kept in ink only |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | corrections were single lined corrected |

Check list over membership meeting Treasurer Report

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> yes | <input type="checkbox"/> no | reports were given at every meeting |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | beginning balance is the same as last report's ending balance |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | every deposit was listed on reports (or provided as back-up) |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | every check and service fee was listed on reports (or provided as backup) |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | ending cash balance on report can be referenced to checkbook ledger entry |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | verify that the fund-raising events with total sales brought in and amount paid to company were designated in the financials |

Check list over membership meeting minutes

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> yes | <input type="checkbox"/> no | minutes were taken at every meeting |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | budget was approved by the membership |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | all fund-raising events were approved by membership (via a budget line item or as an individual motion) |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | reports by the treasurer were given at every meeting and included in the minutes |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | proposed budget for new year was approved @ annual meeting |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | verify that (up to two) tax-free sales dates were designated in the minutes (can be declared in executive board or membership minutes; one or the other) |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | verify quorum was present at all meetings |

Check list over the budget and executive board list

- | | | |
|------------------------------|-----------------------------|---|
| <input type="checkbox"/> yes | <input type="checkbox"/> no | a copy of the executive board is given |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | a copy of the budget is given |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | if budget is amended, a copy is given |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | did a budget line spend more than what was approved; if so was a reasonable explanation given |
| <input type="checkbox"/> yes | <input type="checkbox"/> no | were plans of work given to form the budget |

Committee Member #2

Please place a check by each of the following items that you have for the financial reconciliation.

<input type="checkbox"/> Bank Statements <input type="checkbox"/> Executive Board Treasurer Reports <input type="checkbox"/> Treasurer Annual Report	<input type="checkbox"/> Deposits with bank receipts <input type="checkbox"/> Executive Board Minutes <input type="checkbox"/> Last Financial Reconciliation Report
--	--

Check list over the bank statement

<input type="checkbox"/> yes	<input type="checkbox"/> no	bank statement was reconciled each month in a timely manner
<input type="checkbox"/> yes	<input type="checkbox"/> no	bank statement was opened, reviewed, initialed and dated by a non-signer on the account appointed by the president
<input type="checkbox"/> yes	<input type="checkbox"/> no	if corrections were made, a reasonable explanation was given
<input type="checkbox"/> yes	<input type="checkbox"/> no	checks had two authorized signatures
<input type="checkbox"/> yes	<input type="checkbox"/> no	payee and authorized signature not the same
<input type="checkbox"/> yes	<input type="checkbox"/> no	checks not made payable to "cash"

Check list over executive board meeting Treasurer Report

<input type="checkbox"/> yes	<input type="checkbox"/> no	reports were given at every meeting
<input type="checkbox"/> yes	<input type="checkbox"/> no	beginning balance is the same as last report ending balance
<input type="checkbox"/> yes	<input type="checkbox"/> no	every deposit was listed on reports (or provided as back-up)
<input type="checkbox"/> yes	<input type="checkbox"/> no	every check and service fee was listed on reports (or provided as backup)
<input type="checkbox"/> yes	<input type="checkbox"/> no	ending cash balance on report can be referenced to checkbook ledger entry
<input type="checkbox"/> yes	<input type="checkbox"/> no	verify that the fund-raising events with total sales brought in and amount paid to company were designated in the financials

Check list over executive board meeting minutes

<input type="checkbox"/> yes	<input type="checkbox"/> no	minutes were taken at every meeting
<input type="checkbox"/> yes	<input type="checkbox"/> no	budget was approved by the executive board to come as recommendation to the membership
<input type="checkbox"/> yes	<input type="checkbox"/> no	all fund-raising events were approved by executive board to come as recommendation to the membership (via budget line item approval or an individual motion)
<input type="checkbox"/> yes	<input type="checkbox"/> no	reports by the treasurer were given at every meeting
<input type="checkbox"/> yes	<input type="checkbox"/> no	verify that (up to two) tax-free sales dates were designated in the minutes (can be declared in executive board or membership minutes; one or the other)
<input type="checkbox"/> yes	<input type="checkbox"/> no	verify quorum was present at all meetings
<input type="checkbox"/> yes	<input type="checkbox"/> no	verify all plans of work were approved

Check list over last financial reconciliation and annual report

<input type="checkbox"/> yes	<input type="checkbox"/> no	a copy of the last financial reconciliation report was given for this financial reconciliation
<input type="checkbox"/> yes	<input type="checkbox"/> no	the annual report was prepared and provided with the financial reconciliation report

Check list over the deposits

<input type="checkbox"/> yes	<input type="checkbox"/> no	deposit forms were properly completed with two people counting money
<input type="checkbox"/> yes	<input type="checkbox"/> no	receipt was issued for all deposits with two signatures on receipts
<input type="checkbox"/> yes	<input type="checkbox"/> no	bank deposit receipt was attached to each deposit form
<input type="checkbox"/> yes	<input type="checkbox"/> no	deposits were made in a timely manner with the bank

Committee Member #3

Please place a check by each of the following items that you have for the financial reconciliation.

<input type="checkbox"/>	Vouchers with receipts	<input type="checkbox"/>	Tax Returns (sales tax and 990)
<input type="checkbox"/>	General Ledger	<input type="checkbox"/>	Bylaws and Standing Rules
<input type="checkbox"/>	Unused Checks and Deposit Slips	<input type="checkbox"/>	Membership List

Check list over the vouchers

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	a voucher with receipts attached (if available) were present for every check issued; otherwise signed voucher is adequate for reimbursement
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	sales tax was not reimbursed unless specifics designated in bylaws/standing rules
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	vouchers were completely filled out

Check list over Bylaws and Standing Rules

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	are bylaws current with Texas PTA (updated within last 5 years from date of financial reconciliation)
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Check list over for General Ledger

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	bound ledger is a running balanced total from the whole year
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	ledger is kept in ink only (or computerized)
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	corrections were single lined corrected (or were duly noted on computer records)
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	if ledger book was used for individual account records, totals of expenses and income were added for the annual report and end of year financial reconciliation

Check list for Membership list

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	membership dues were paid to Texas PTA
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	dues paid balanced to number of members
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	if there were any life time members, it was clearly marked on the membership list
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	all PTA executive board members paid dues

Check list for tax returns

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	did a sales tax form get filed with the state Texas Comptroller
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	was sales tax collected when required
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	was the Form 990 filled out correctly
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	did Form 990 get filed with the IRS promptly

Check list for unused checks and deposit slips

<input type="checkbox"/>	yes	<input type="checkbox"/>	no	all unused checks are presented and accounted for
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	check number for last check issued and first check available in check stock are sequential
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	voided checks are retained in records
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	voided checks were sufficiently modified to eliminate the possibility of clearing the bank
<input type="checkbox"/>	yes	<input type="checkbox"/>	no	deposit slips (or ledger) indicate income category breakdown

PTA Reimbursement Voucher

Payable to: _____ Date needed: _____
 Address: _____ Phone: _____
 Check requester: _____ Date: _____
 Account to Debit: _____ Invoice # _____

(If your invoice reflects more than one account, please identify each and amount to be deducted from each.)

Item	Place of Purchase	Amount
	Total:	

(Receipts are attached and sales tax will not be reimbursed)

Treasurer's Notes:
 Date Invoice Received: _____
 Plan of Work _____ Motion: _____
 Date Approved: _____ Paid: _____
 Check Number: _____
 Amount of Check: _____

Remarks:

Chair's Authorization: _____

Treasurer's Signature: _____

President's Signature: _____

Attach receipt(s)
—SAMPLE—

PTA Disbursement Voucher

Name: _____

Address: _____

Telephone Number: _____

Date of request: _____ Date check needed: _____

Make check payable to: _____

Account to be debited: _____

(If your invoice reflects more than one account, please identify each and the amount that should be deducted from each). Remember to use the exemption certificate when purchasing items for PTA use. Sales tax is *not* reimbursed.

Item	Place of Purchase	Amount

Total \$ _____

Remarks:

Treasurer's Notes:

Invoice Received: _____

Date Paid: _____

Check Number: _____

Amount: _____

Attach Receipts (s)