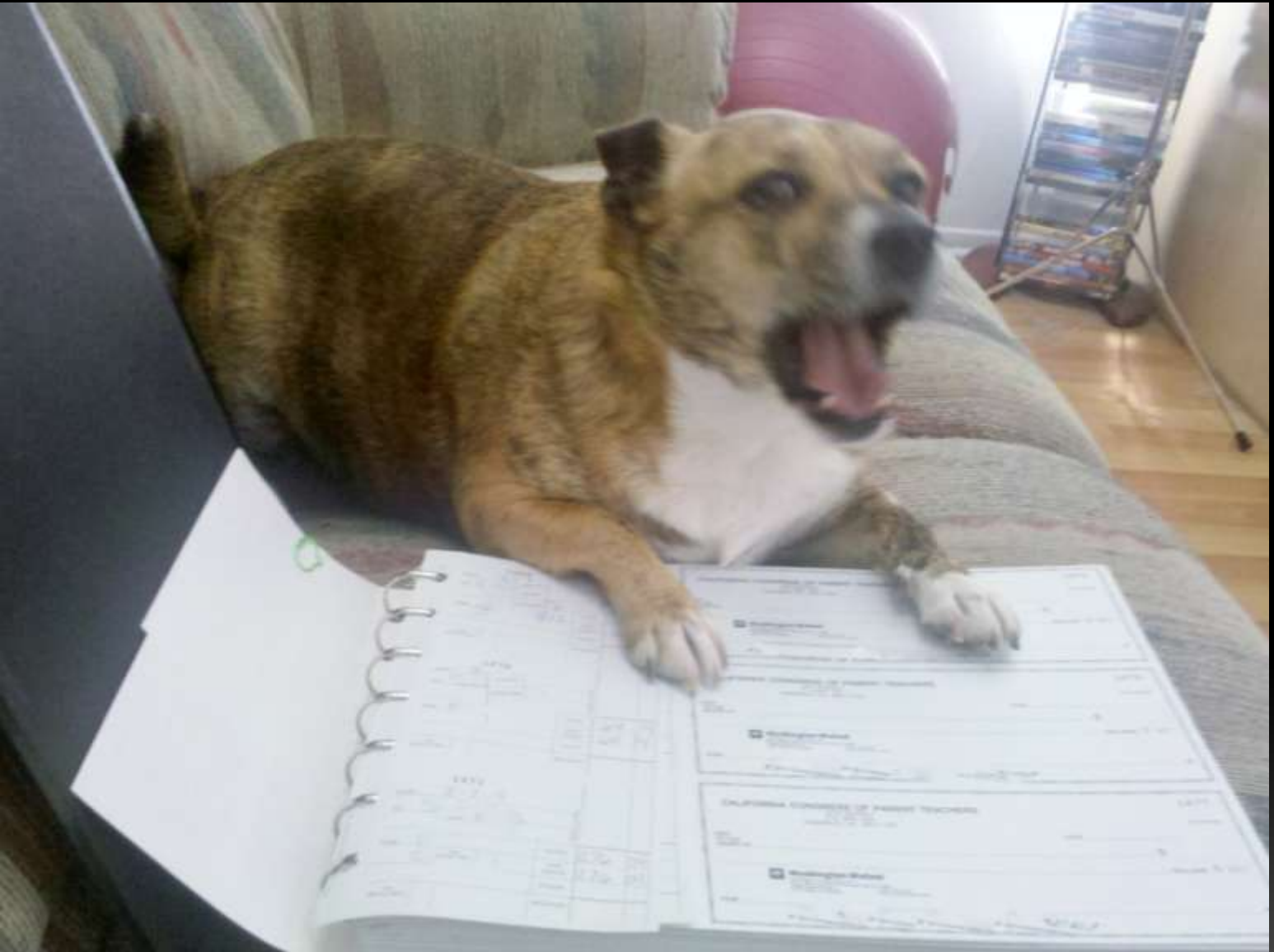


OMG, I'm the Treasurer!

A survival guide for all things financial...

DON'T MESS WITH MY BOOKS!



You are your PTA's financial watchdog.

Myth #1

The nominating committee said all I have to do is write some checks and deposit the money.

Reality

- Yes, writing checks and depositing money is the main job of the treasurer. However, you are also responsible for showing how that money was spent and where it came from in the first place.

The Budget

- The budget is one of the first duties you have as the new treasurer. It should take into account what you have in the bank, what you expect to earn this year, and what you expect to spend.
- It is not the treasurer's job alone to come up with a budget. There should be a committee and input from the chairmen of your committees should be welcomed.

Sample Budget



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 \$ _____
 Parent Involvement \$ _____
 Emergency Preparedness \$ _____
 Hospitality \$ _____

Fundraising

Carnival \$ _____
 Book Fair \$ _____
 Gift Wrap \$ _____
 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 _____

Presenting the Budget

- Once you and the committee have your budget put together you need to have it approved by your executive board.
- Once the executive board approves it, you need to present it at general association meeting and have it adopted by your membership.

Myth #2

We have a budget in place
so now we can start
spending money.

Reality

- Each committee chairman needs to ask to release the funds for their event.
- You can't release all of the funds for the year at once.

Requests for Payment

- All requests for payment should be accompanied by a warrant or check request form.
- Receipts or invoices should be attached to the request form to justify the expense.
- Check request forms need to be signed by the president and another officer as specified in your bylaws.
- Checks require two signatures

Sample Check Request Forms

12th District PTA
PAYMENT REQUEST / AUTHORIZATION FORM

All payment requests must be received by the treasurer at least two days prior to BOM meetings. When possible please keep personal copies of receipts that accompany your request. Thank you.

Date: _____

Name of Person Requesting Check: _____

PTA Position: _____

Budget Category: _____

Receipt or Invoice Attached: Yes _____ No _____

Date of Event: _____ Amount Requested \$ _____

Make Check Payable To: _____

Address: _____

_____ Zip Code _____

Phone: _____

Please send this request to: **Laura Ann Hawk-Loya, 12th District Treasurer**
 1838 Candle Pine Lane
 Simi Valley, CA 93065
 (805) 306-9761/(805)501-7430

To be completed by 12th District Treasurer:

Date Approved in Minutes: _____ Check #: _____

Check Date: _____

PRESIDENT'S SIGNATURE: _____

SECRETARY'S SIGNATURE: _____

Revised 08/27/11

PTA
 everychild,onevoice.

PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT
 ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name _____

PTA Position _____

Address _____

City/Zip _____

Telephone (____) _____ E-mail _____

Expenditure was for: _____

List Expenditures: _____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

TOTAL EXPENSE \$ _____

Total Amount Claimed From Above \$ _____

Minus Advance Received \$ _____

Reimbursement Claimed \$ _____

Not claimed - donate to PTA \$ _____

Refund to PTA (Enclose Check) \$ _____

Signature _____ Date _____

FOR PTA TREASURER USE:

Membership-approved activity Funds released by membership

Executive Board-approved expenditure

Check Number	Category	Amount Advanced	Expenses	Amount Owed or Due

President's signature: _____ Date: _____

Date approved in minutes: _____ Secretary's signature: _____

03/2009

352 California State PTA Toolkit - 2011

Counting Money

- Any person counting money must be a PTA member.
- All money must be double counted.
- At least one of the two people should be a board member or chairperson
- Money not being deposited immediately must go in a safe at the school.

Monthly Treasurer's Reports

- Can be Budget vs. Actual or a Profit and Loss statement which ever works best with your accounting style.
- Must include a statement of checks written during the month.
- A copy of the report goes in both your treasurer's log/ledger and in the secretary's permanent minutes book.

Presenting the monthly report

- ◉ State the opening balance, the total amount of income for the month, the total expenses for the month, and the ending balance.
- ◉ You move to ratify checks written between meetings.
- ◉ You move to pay bills presented to you at meetings.

Sample Treasurer's Report

XYZ Elementary PTA
Budget versus Actual
October 31, 2011

Beginning Balance on Hand	\$22,353.87		
	This month	Year to Date	Budget
Receipts			
Interest Income	\$1.63	\$3.26	\$20.00
Membership Dues-Unit Portion Only	\$188.00	\$378.00	\$400.00
Fundraisers			
Carnival	\$0.00	\$0.00	\$5,000.00
Book Fair	\$648.00	\$648.00	\$1,000.00
Gift Wrap	\$17,650.00	\$17,650.00	\$9,000.00
Total Receipts Belonging to Unit	\$18,487.63	\$18,679.26	\$15,420.00
Receipts Not Belonging to Unit			
Membership Dues-District/State/National	\$376.00	\$756.00	\$800.00
Founder's Day Freewill Offering	\$0.00	\$0.00	\$100.00
Total Receipts Not Belonging to Unit	\$376.00	\$756.00	\$900.00
Total Receipts	\$18,863.63	\$19,435.26	\$16,320.00
Disbursements			
Operating Expenses			
Membership Envelopes	\$0.00	\$20.00	\$20.00
Insurance Premium	\$199.00	\$199.00	\$199.00
Newsletter and Publicity	\$50.00	\$100.00	\$500.00
Council/District PTA Leadership Workshops	\$25.00	\$25.00	\$100.00
Convention	\$0.00	\$0.00	\$700.00
Officer's and Chairman's Reimbursements	\$17.60	\$121.54	\$500.00
Past President's Pin	\$0.00	\$0.00	\$36.00
Honorary Service Awards	\$0.00	\$0.00	\$90.00
Program Expenses			
Programs and Assemblies	\$600.00	\$600.00	\$1,200.00
Reflections Program	\$150.00	\$150.00	\$500.00
Parent Involvement	\$0.00	\$0.00	\$300.00
Emergency Preparedness	\$100.00	\$100.00	\$200.00
Hospitality	\$15.11	\$27.31	\$75.00
Fundraising			
Carnival	\$0.00	\$0.00	\$1,000.00
Book Fair	\$324.00	\$324.00	\$1,000.00
Gift Wrap	\$8,825.00	\$8,825.00	\$9,000.00
Total Disbursements Belonging to Unit	\$10,305.71	\$10,491.85	\$15,420.00
Disbursements Not Belonging to Unit			
Membership Dues-District/State/National	\$376.00	\$756.00	\$800.00
Founder's Day Freewill Offering	\$0.00	\$0.00	\$100.00
Total Disbursements Not Belonging to Unit	\$376.00	\$756.00	\$900.00
Total Disbursements	\$10,681.71	\$11,247.85	\$16,320.00
Unallocated Reserves	\$5,000.00	\$5,000.00	\$5,000.00
Ending Balance on Hand	\$25,535.79		

Sample Check Detail

XYZ Elementary PTA
 Check Detail
 October 31, 2011

Checks to be ratified				
Date	Check #	Name	Budget Category	Total
10/2/2011	493	John Smith	Officer's and Chairman's Reimbursements	\$17.60
10/2/2011	494	The Print Shop	Newsletter and Publicity	\$50.00
10/11/2011	495	Books, Inc.	Book Fair	\$324.00
10/13/2011	496	12th District PTA	Membership not Belonging to Unit/Insurance	\$575.00
10/27/2011	497	The Gift Wrap Store	Gift Wrap Expenses	\$8,825.00
10/27/2011	498	ABC Council	PTA Leadership Training	\$25.00
10/27/2011	499	Mary Smith	Hospitality	\$15.11
10/27/2011	500	School District	Programs and Assemblies	\$600.00
10/28/2011	501	Red Cross	Emergency Preparedness	\$100.00
10/29/2011	502	Jane Doe	Reflections	\$150.00
			Total	\$10,681.71
New bills to be paid				
			Total	

Banking

- ◉ Your bank needs to send you copies of your cancelled checks.
- ◉ Voided checks must be kept, not destroyed, and accounted for in the audit.
- ◉ PTAs are not allowed to have credit cards ,debit cards, or petty cash boxes.
- ◉ Check signers are outlined in your bylaws.

Co-mingling of Funds

- You are not allowed to share a bank account with another group.
- You can not accept money for other groups and then cut them a check.
- You can not hold money for teachers for classroom activities that you are not sponsoring. That is the school office's responsibility.

Annual Financial Report

- Your monthly treasurer's reports will make this very simple. It is basically the final report of the year showing your Year to Date income and expense.
- This report must be submitted to district every year.
- The information in the report will help you to fill out your tax forms quickly and easily.

Annual Report Sample



ANNUAL FINANCIAL REPORT (SAMPLE)

FISCAL YEAR _____

Name of Unit _____ IRSEI# _____

Council _____ District PTA _____

BALANCE ON HAND from previous year \$ _____

RECEIPTS

Savings account interest	\$ _____
Checking account interest	\$ _____
Membership dues (unit portion only)	\$ _____
Fundraising (i.e. total gross income individually)	\$ _____
xix	\$ _____
xii	\$ _____
Donations	\$ _____
TOTAL	\$ _____

RECEIPTS NOT BELONGING TO UNIT

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

DISBURSEMENTS (Use 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 Ptn	\$ _____
Honorary Service Award	\$ _____

Program Expenses

Programs and Assemblies	\$ _____
Reflections Program	\$ _____
Parent Involvement	\$ _____
Emergency Preparedness	\$ _____
Hospitality	\$ _____

Fundraising

Carnival	\$ _____
Book Fair	\$ _____
G.R. Wrap	\$ _____

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 \$ _____

Signature _____ Date _____

Myth #3

We don't have any employees so we don't have to file for workman's comp...

Reality

- You must file a report every year even if you never pay for any employees. It is part of your annual insurance payment information.

Workman's Comp Form



2327 L Street, Sacramento, CA 95816-9214 916.440.1988 • FAX 916.440.1886 • info@capta.org • www.capta.org

**EVERY UNIT, COUNCIL AND DISTRICT PTA
MUST COMPLETE AND RETURN THIS FORM EVEN IF NO ONE WAS PAID**

WORKERS' COMPENSATION ANNUAL PAYROLL REPORT

(Attach insurance premium payment to Report and forward to council/district PTA as directed by their due date. Payment must be received from district PTA on or before January 31.)

Name of PTA _____ District PTA _____ **12**
 Address _____ **Your PTA's Name and Address** _____ Council _____ **Your PTA Council name**
 City _____ Zip _____

Please note: List only those employees that PTA pays directly. Attach copies of all DE-9 and DE-942. Do NOT list when monies are donated to school district for employee salaries. Do NOT list company name, only individual names.

	NAME OF WORKER	TYPE OF WORK (BE SPECIFIC)	DOES PERSON PAID CARRY "INSURER OWN WORKERS" COMPENSATION INSURANCE?		DATES WORKED JAN 5, ____ TO JAN 4, ____	PAYROLL AMOUNT PAID
			YES	NO		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
A	Total Payroll for ALL Employees					
B	Less \$1000					-\$1,000.00
C	Gross Payroll					
D	Premium due for additional Workers' Compensation insurance coverage ____ % of Gross Payroll (Line C)					

Write in **"No One Paid"**

If you do have employees-
contact 12th District for
instructions

* If yes, worker must supply the PTA with a Certificate of Insurance from his/her Workers' Compensation insurance carrier. This report form must be completed and forwarded through channels to reach the California State PTA office no later than January 31.

- Unit, council and district PTAs are required to file this form, even if no one was paid.
- Report ALL past workers - attach additional Payroll Report detail page(s) as necessary.
- Attach copies of quarterly employee reporting forms DE-9 and DE-942 for independent Contractors.
- Write "NO ONE PAID" across form if no one was paid.
- Signed by treasurer or president.
- Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.
- See California Workers' Compensation Annual Report, 8.5.31 for more information.

Date: **Today's Date** _____ Signed: **Your President or Treasurer** _____
 Telephone (____) _____ Your Phone Number _____ Position: **Your PTA Position** _____

Audits

- Every PTA is required to be audited twice a year.
- Audit number one covers 7/1-12/31
- Audit number two covers 1/1-6/30
- Both audits need to be forwarded through channels up to 12th District
- The end of the year audit is not the same as the Annual Financial Report

Audit Forms



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AUDIT CHECKLIST	Unit Name	Date	YES	NO
DESCRIPTION				
<input type="checkbox"/> Bylaws & Standing Rules <input type="checkbox"/> Budget(s) <input type="checkbox"/> Last Audit Report <input type="checkbox"/> Ledger <input type="checkbox"/> Checkbook register <input type="checkbox"/> Cancelled checks (including voids) <input type="checkbox"/> Authorizations for Payment <input type="checkbox"/> Cash Verification Forms <input type="checkbox"/> Bank statements, bank books and deposit slips <input type="checkbox"/> Receipts/Debits <input type="checkbox"/> Cash receipts <input type="checkbox"/> Executive board minutes <input type="checkbox"/> Association minutes <input type="checkbox"/> Committee reports <input type="checkbox"/> Monthly Treasurer Report <input type="checkbox"/> Monthly Financial Secretary Reports <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 100 <input type="checkbox"/> State Form RFR-1 If required: <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				
Financial records provided: (originals)				
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 audit				
Bank Reconciliation				
1. All bank statements reconciled since last audit by treasurer and reviewed monthly by non-check signer				
2. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)				
3. Deposits and Checks Written: (signed by two authorized check signers per the bylaws)				
a) Recorded in checkbook register				
b) Recorded in ledger in proper columns				
c) Agree with treasurer reports				
4. Bank charges and interest recorded in checkbook register, ledger and treasurer reports				
Membership				
1. Amount recorded and deposited equals total number of memberships (# members) @ \$ (membership dues listed in bylaws)				
2. Amount forwarded to council/district PTA equals total number of memberships (# members) @ \$ (amount listed in bylaws)				
insurance - premiums) forwarded to council/district PTA by due date				
Minutes				
1. All expenditures approved and recorded in executive board minutes (List those expenditures not approved on recommendation report)				
2. All expenditures approved/affiliated in association minutes (List those expenditures not approved on recommendation report)				
3. Committee minutes record plans, proposed expenditures, and total of monies earned				
Authorizations for Payment (signed by secretary and president)				
1. All authorizations written for approved amounts (List missing authorizations on recommendation report)				
2. All authorizations have receipts/Debits attached (List missing receipts/Debits on recommendation report)				
3. Authorizations match checks written				
Income				
1. Deposits properly supported				
2. Cash Verification Forms used with two people counting money				
3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports				
4. Designated income spent as specified				
Financial Secretary Reports				
1. Filed monthly				
2. Receipts/Deposits agree with ledger & register				
Treasurer Reports				
1. Filed monthly				
2. Agree with ledger and checkbook register				
3. Annual Financial Report				
Committee Reports				
1. Committee reports for all fundraisers submitted or report in minutes				
Reporting Forms and Tax Returns				
1. Verify on Audit Report that all forms have been filed annually (if required)				
Audit Reports				
1. Audit done semi-annually				
2. Prepare and present written report with recommendations to executive board				
3. Present audit report to association for adoption				
4. Forward report to the next level PTA (See Bylaws, Duties of Officers, Auditor)				
Audit Recommendations				
All "No" answers should be included in the report as recommendations to change financial procedures. At the completion of the audit, meet with president and financial officers to discuss recommendations and any corrections as needed. When errors have been corrected by a financial officer and accounts are accurate, draw a double line in red ink where the audit concludes on all records. Sign & date the audited materials.				
Mismanagement - Is mismanagement suspected? (Contact district PTA president immediately for assistance.)				



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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EI Number _____
 Council _____ District PTA _____
 Bank Name _____ Account # _____
 Bank Address _____ City/Zip _____

Dates covered by this audit _____
 Check numbers reviewed in this audit _____

BALANCE ON HAND at time of last audit _____ (date) \$ _____
 RECEIPTS since last audit \$ _____
 TOTAL \$ _____
 DISBURSEMENTS since last audit \$ _____
 BALANCE ON HAND _____ (date) \$ _____*

BANK RECONCILIATION
 Last BANK STATEMENT balance _____ (date) \$ _____
 DEPOSITS not yet credited (add to balance) \$ _____
 \$ _____ \$ _____ \$ _____

CHECKS OUTSTANDING (List check number and amount)
 # \$ _____ # \$ _____ # \$ _____
 # \$ _____ # \$ _____ # \$ _____

TOTAL outstanding checks (subtract from balance) \$ _____
 BALANCE in checking account _____ (date) \$ _____*

*These lines must balance

I have verified that all tax forms, PTA- and government-required forms have been filed, if required.

The following is all that needs to be read when the auditor's report is given:

I have examined the financial records of the treasurer of _____ PTA/PTSA and find them

- correct
- substantially correct with the following recommendations
- partially correct more adequate accounting procedures need to be followed so that a more thorough audit report can be given
- incorrect

Audit completed _____ Auditor's Signature _____

Audit adopted _____

(Copies: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copy of tax forms to next level PTA, if required to file.)

Submit separate report of explanation and recommendations to executive board. A separate audit form must be completed for each bank account.

Myth #4

We don't have to file taxes,
we don't make any money
and non-profits are tax
exempt anyways.

Reality

- ◉ The IRS can and will revoke your non-profit status if you don't file your taxes.
- ◉ Starting this past fiscal year (2010) you are also required to file state taxes.
- ◉ Having your tax status revoked means that any money you receive can be taxed.
- ◉ It costs hundreds of dollars at a minimum to get your status back.

IRS Form 990

- ◉ If you normally make less than \$50,000 a year in gross income, you can file by ePostcard.
- ◉ If you normally make more than \$50,000, you will file a 990ez form. You must file the attached schedules that go with it.

Franchise Tax Board Form 199

- If you normally make less than \$25,000 you can file an ePostcard.
- If you make more than \$25,000, you will file form 199.

Tax Tips

- You are reporting your gross income. Gross income does not include the membership not belonging to your unit and Founder's Day freewill offerings.
- Gross income includes all other money brought in before expenses are deducted.
- Hiring a CPA is a legitimate PTA expense. Make sure they are familiar with non-profit returns.

Charitable Trusts

- By December 2012, every PTA must have a charitable trust number.
- A charitable trust number shows people that make donations to your school that you are a legitimate charitable organization.
- Cheat sheets for how to fill out the form are available on the 12th District website.

RRF-1 Charitable Trust Renewal

- Must be filed every year by November 15th.
- Renewal fee is dependent on how much your gross income is each year.
- A copy of your 990 for the prior year needs to be attached to the renewal.

Whistleblower Forms

- They are a requirement from the IRS not PTA
- The first question on the RRF-1 form asks about officers and conflict of interest disclosures
- Information is not shared with anyone outside of PTA

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PTA
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CONFLICT/WHISTLEBLOWER FORM
ANNUAL QUESTIONNAIRE
UNIT NAME _____

NAME: _____ Telephone: (____) _____

PTA POSITION: _____

Occupation: _____

Name of Employer: _____

Employer's Address: _____

City _____ State _____ Zip _____

1. I have read the California State PTA Conflict of Interest Policy (Section 2.3.2): Initial

2. I have read the California State PTA Whistleblower Policy (Section 2.3.10): Initial

3. I understand that as a board member, I have a responsibility to review the tax return: Initial

4. Are you currently being compensated by the PTA for services rendered to the organization (whether as a part-time or full-time employee, independent contractor, consultant or otherwise) within the previous 12 months? ___Yes ___No

5. Do you anticipate the receipt of compensation from the PTA for the rendering of services as described in question 1 above during the upcoming 12 months? ___Yes ___No

6. If any person bearing any of the following relationships to you is currently being compensated by the PTA for services rendered to it as described in question 1 above within the previous 12 months, please list his or her name in the following space and indicate the person's relationship to you by using the relationships designated below (if no such person is being compensated, please print the word "none" in the first space): ___Yes ___No

Relationships: brother, sister, sponsor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, father-in-law

Name _____ Relationship _____

7. If any person bearing any relationship to you as described in question 3 above anticipates the receipt from the PTA for the rendering of services to it as described in question 1 above within the next 12 months, please list his or her name in the following space and indicate the person's relationship to you (if no such person anticipates receipt of such compensation, please print the word "none" in the first space).

Name _____ Relationship _____

8. Are you a director, an officer, an employee or an owner in any business or entity which has done business within the previous 12 months with the California State PTA, or currently is, or is contemplating doing business with the corporation? ___Yes ___No

If yes, please explain type of business, type(s) of transaction(s), relationship:

Date: _____, 20____ Signature _____

Type or print name _____

2010 California State PTA Service Mailing


Myth #5

Raffles at schools are not really gambling.

Reality

- Running a raffle at school without a state Raffle Permit is illegal.
- You and the board are personally liable for all fines if you get caught running a raffle without a permit.
- You must have a permit in place before you do the raffle and you must make a report to the Department of Justice after the raffle is over.

Raffle Permit Form

STATE OF CALIFORNIA CT 4899-1 (Rev. 10/20)		DEPARTMENT OF JUSTICE PAGE 1 of 1	
APPLICATION FOR REGISTRATION NONPROFIT RAFFLE PROGRAM (California Penal Code section 320.5)		Print Form	Reset Form
	The registration period is September 1 to August 31. After August 31, a new registration is required.		MAIL TO: Office of the Attorney General Registry of Charitable Trusts P.O. Box 969467 Sacramento, CA 94296-4670
	A CHECK IN THE AMOUNT OF \$20 MADE PAYABLE TO DEPARTMENT OF JUSTICE MUST ACCOMPANY THIS REGISTRATION FORM		STREET ADDRESS: 1300 I Street Sacramento, CA 95814 Telephone: (916) 495-2321
<small>If you do not receive a decision on this application within 30 days from the time it is received by the Clerk of the Department of Justice, you may apply to the Attorney General for a refund of the fee. (See Cal. Code of Regulations, Title 11, section 419.11.)</small>		WEBSITE ADDRESS: http://kg.ca.gov/char/best/	
(For Registry Use Only)			
Name of Organization		Raffle Registration Number: _____	
Address of Organization		Provide at least one of the following:	
City or Town, State and ZIP Code		Federal Tax Identification Number/Employer Identification Number: _____	
E-mail Address		Corporate Number: _____	
Telephone Number		Organization Number: _____	
Fax Number		Charitable Trust Number: _____	
Specify the organization's tax exempt status pursuant to California Revenue and Taxation Code section:			
<input type="checkbox"/> 25701a Labor, agricultural, or horticultural organizations		<input type="checkbox"/> 25701g Nonprofit pleasure and recreation clubs	
<input type="checkbox"/> 25701b Fraternal beneficiary societies, orders or associations		<input type="checkbox"/> 25701k Religious or apostolic corporations having common or	
<input type="checkbox"/> 25701c Religious, charitable, scientific, testing for public safety, literary, educational, amateur sports or prevention of cruelty to children or animals organization		<input type="checkbox"/> 25701l Domestic fraternal societies, orders or associations	
<input type="checkbox"/> 25701e Business leagues, chambers of commerce, real estate boards, and boards of trade		<input type="checkbox"/> 25701i Homeowners and associations	
<input type="checkbox"/> 25701f Civic leagues, social welfare organizations and local employee organizations		<input type="checkbox"/> 25701w Veterans organizations	
Proposed date(s) of raffle(s) _____ (Required for application approval)			
By signing this application for registration, I hereby certify that the organization named herein as the applicant is a private, nonprofit organization and has been qualified to conduct business in the State of California for at least one year prior to the raffle first held and that all other information provided on this application is true and correct.			
_____ Signature of Fiduciary Who Prepared This Form		_____ Date	
_____ Printed Name of Fiduciary		_____ Title of Fiduciary	

- Filled out annually in August.
- There is a \$20.00 annual fee.
- One permit covers you for the whole school year.

Raffle Reporting Form

STATE OF CALIFORNIA
 CT 4999-2
 (Rev. 10/02)

DEPARTMENT OF JUSTICE
 9A0391472

NONPROFIT RAFFLE REPORT

[Print Form](#) [Reset Form](#)



A separate report must be completed for each raffle conducted during a reporting year (September 1 through August 31).

Reports are due on or before September 1.
 (California Penal Code section 320.5)

MAIL TO:
 Office of the Attorney General
 Registry of Charitable Trusts
 P.O. Box 909467
 Sacramento, CA 94269-4470

STREET ADDRESS:
 1300 I Street
 Sacramento, CA 95814
 Telephone: (916) 445-3321

WEBSITE ADDRESS:
<http://www.ag.ca.gov/raffles>

Part A: General Organization Reporting Information

Name of Organization	Provide at least one of the following: Raffle Registration Number: _____ Federal Tax Identification Number/Employer Identification Number: _____ Corporate Number: _____ Organization Number: _____ Charitable Trust Number: _____
Address of Organization	
City or Town, State and ZIP Code	
E-mail Address:	
Telephone Number:	
Fax Number:	

Part B: Raffle Information (A separate report must be completed for each raffle held during this reporting year.)

1. Date of raffle: _____ Location of raffle: _____ City _____ County _____
2. Total funds received from sale of raffle tickets: \$ _____
3. Total expenses for conducting the raffle: \$ _____
4. Were funds from sources other than ticket sales used to pay for administration or other costs of conducting the raffle? Yes <input type="checkbox"/> No <input type="checkbox"/>
if yes, 4(A) How much money from sources other than ticket sales was spent for the administration or other costs of conducting the raffle? _____
4(B) What was the source of this money? _____

5. Were some or all of the funds used for the benefit of another eligible organization?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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5(A) If the answer to 5 above is yes, then provide the following information for each organization for which the funds were used. Attach additional sheets of paper, if necessary.

Recipient Organization	\$ _____ Amount of Proceeds to Organization
Address of Organization	Contact Person for Organization
City, State, and ZIP Code	Organization's Telephone Number

Part C: Certification by Fiduciary of Reporting Organization

For the raffle held on _____, I hereby certify that:	True	False
1) At least 90% of the total funds received from the sale of raffle tickets was used for the beneficial or charitable purposes of the eligible organization conducting the raffle or for the benefit of another eligible organization.		
2) None of the funds required to be used for beneficial or charitable purposes were provided to an officer, director or member (as defined by Corporations Code section 5055) of the organization which conducted the raffle.		
3) No person involved in or connected with the conduct of the raffle was compensated by the organization conducting the raffle from raffle proceeds required to be used for beneficial or charitable purposes.		
4) No gaming machine, apparatus or device, including but not limited to one which meets the definition of a slot machine as contained California Penal Code sections 330a, 330b, or 330.1, was used in conducting the raffle.		
5) No individual corporation, partnership or other legal entity has or holds a financial interest in the conduct of the raffle other than the organization conducting the raffle or any private, nonprofit eligible organization which received funds from the raffle.		
6) No raffle was conducted, and no raffle tickets were sold, traded, or redeemed, within an operating racetrack enclosure, satellite wagering facility, or gambling establishment.		
7) The raffle was not announced, mentioned, referred to, advertised, operated, or conducted in any way over the Internet other than an announcement of the raffle on the web site of the organization conducting the raffle. Tickets were not sold, traded or redeemed over the Internet.		

If you answered "False" to any question in Part C, items 1 through 7, please explain the circumstances that support your answer. Use additional sheets of paper, if necessary, for your explanation. If you answered "False" to more than one question, be sure to reference the item number next to each explanation.

In signing this Nonprofit Raffle Report I hereby certify that all of the information contained here is true and correct.

_____ Signature of Fiduciary Who Prepared the Report	_____ Date
_____ Printed Name of Fiduciary	_____ Title of Fiduciary

Remember!

- Always follow the deadlines set by your council or, if you are out of council, by 12th District.
- Contact your council first if you have questions. Don't go straight to the state.
- Keep copies of everything.
- If you get a letter from the IRS or the Attorney General, do not ignore it. Let 12th District know immediately so we can get you help.

Resources

- ◉ 12th District Treasurer's page:
<http://www.12thdistrictpta.org/pg/Treasurer>
- ◉ California State PTA: <http://capta.org/>
- ◉ IRS Charity/Non-Profits Page:
<http://www.irs.gov/charities/index.html?navmenu=menu1>
- ◉ State Attorney General's Office:
<http://oag.ca.gov/>
- ◉ PTAEz Accounting Software:
<https://www.ptaez.org/index.aspx>

Questions?

Have we made your life a
little easier? We hope so!