

THIRTY-THIRD DISTRICT PTA
INSTRUCTIONS FOR **UNIT** TREASURER'S ANNUAL REPORT TO DISTRICT

This report is to be prepared in triplicate, one copy for district treasurer, one copy for council treasurer and one copy for unit procedure book (copies may be made for other officers). **This report is most important, especially if you must file Federal Income Tax Forms and if you are ever audited by the IRS. PLEASE NOTE:** If you have more than one account, you may report the less active accounts on the back of this report and include sub-totals in the main report, or you may do a report for each separate account and combine all accounts into one main report. **CAUTION: Do not duplicate transferred amounts from one account to another in your total.**

RECEIPTS: State your balance(s) on hand as of March 1, 2001. This should agree with the closing balance shown on last year's annual report.

1. Membership Dues - only the portion that the unit keeps. Fill in blank with the unit portion of dues per member times the number of members (for example: $\$1.20 \times 115 = \138.00 .) **Part 1, line 1** refers to IRS form 990/990EZ where this amount will be placed.
2. Program Service Revenue - any revenue received from events sponsored for parents & students (activity not meant as a fund raiser.) This amount goes on **line 2** of IRS form 990/990EZ. Note, fill out the schedule in **Part VII** of the 990 and the number should agree with **line 2**.
3. Interest Income - interest from checking and savings accounts. **Part 1, line 4** refers to forms 990 & 990EZ.
4. Special Events and Activities - **all receipts** (gross) from fund raisers e.g. carnivals, paper drive, magazine subscription drive, book fairs, etc. You will need to attach a schedule for IRS 990/990EZ to show receipts & disbursements. The gross income will go on **line 6a** for IRS form 990EZ and on **line 9a** for IRS form 990.
5. Other Income - any income not included in above categories (e.g. voided checks, transitory income, etc.) Donations are included in **line 1** of both tax forms. The remaining amounts go on **Line 8** on the 990EZ with a schedule. On the 990 the amount is calculated in **Part VII** and entered on **line 11**.
6. RECEIPTS NOT BELONGING TO THE UNIT - membership per capita (council, district, state & national), Founders Day receipts from free will offering. Fill in blank portion of dues to be sent to council times number of members. **Do not include any of this money in your IRS forms 990EZ or 990.**

DISBURSEMENTS:

1. Program Service Expense (Student Assistance & Parent Education) - the amount expended for student welfare and programs, such as room parties, awards, scholarships, gift to school. Also, leadership training expenses and parent education programs. A schedule of these activities is attached to IRS form 990EZ and the amount is on **line 10**. For the 990 the amount will be itemized in **Part II** and the total entered on **line 13**.
2. Direct Expenses of Special Events - all expenses incurred in fund raisers (see #4 above.) This amount will be part of the schedules for the 990/990EZ and included on **line 6b** for the 990EZ **or line 9b** for the 990.
3. Organization Expenses - president's reimbursable expenses, convention expenses, officers' and chairmen expenses, insurance, supplies, etc. **This category also includes Honorary Service Award pins and Past President's pins.** For the 990EZ this amount will have to be categorized between **lines 15 & 16**. On the 990 expenses are itemized in **Part II** and the total goes on **line 14**.
4. Honorary Service Award - only the money sent to State PTA for each award. **(Do not include cost of pin.)** This money is used for scholarships and the amount is part of Program Service Expense on the tax forms.
5. Founders Day - unit donation as budgeted. Also, part of Program Service Expense on the tax forms.
6. Other Disbursements - list anything you can't fit into your disbursements in any other category. (e.g.. transitory funds). The amount will go on **line 16** of the 990EZ and itemized in **Part II** of the 990.
7. DISBURSEMENTS NOT BELONGING TO UNIT - membership per capita (council, district, state and national share). Fill in blank with amount due for council, district, state and national per member (for example: $\$2.65 \times 115 = \304.75) and Founders Day receipts - free will offering only. Item #6 under RECEIPTS should balance with item #7 under DISBURSEMENTS. **Do not include this money on tax forms.**

BALANCE ON HAND, ANNUAL REPORT February 28, 2002 - subtract TOTAL DISBURSEMENTS from TOTAL RECEIPTS AND BALANCE ON HAND and this will give you the year 2002 Balance on Hand. These figures must match your checkbook plus any balances from your other savings and/or investment accounts.

Draw a green line in the checkbook and ledger to show what you have included in this year's report and where the treasurer will begin the next year's report.

THIRTY-THIRD DISTRICT PTA

UNIT TREASURER'S ANNUAL REPORT TO COUNCIL

MARCH 1, 2001 TO FEBRUARY 28, 2002

UNIT _____ COUNCIL _____

ANNUAL DUES ARE \$ _____ PER MEMBER IRS-EI NUMBER _____

BANK _____ CHECKING ACCOUNT# _____

RECEIPTS

BALANCE ON HAND, ANNUAL REPORT MARCH 1, 2001 \$ _____ **A**

- 1. Membership Dues (_____) X (_____) \$ _____ *(IRS, Part 1, line 1)*
 unit portion times number of members
- 2. Program Service Revenue \$ _____ *(IRS, Part 1, line 2)*
- 3. Interest Income \$ _____ *(IRS, Part 1, line 4)*
- 4. Special Events and Activities (Gross Income) \$ _____ *(Part 1, line 6a or 9a)*
- 5. Other Income \$ _____ *(Part 1, line 8 or 11)*

TOTAL INSIDE COLUMN (sum of 1, 2, 3, 4 and 5) \$ _____ **

- 6. Receipts not belonging to unit: *(IRS Part 1, line 9 or 12)*
 - a. Council, District, State and National portion of dues
 (_____) X (_____) \$ _____
 transitory portion of dues times number of members
 - b. Founders Day gift (free will offering) \$ _____

TOTAL INSIDE COLUMN (sum of 6a and 6b) \$ _____ *
(Do not include on tax forms)

TOTAL RECEIPTS (sum of totals marked with *) \$ _____ **B**

TOTAL RECEIPTS AND BALANCE ON HAND (sum of A and B) \$ _____ **C**

DISBURSEMENTS

- 1. Program Service Expense (Student Assistance & Parent Education) \$ _____ *(Part 1, line 10 or 13)*
- 2. Direct Expenses of Special Events \$ _____ *(Part 1, line 6b or 9b)*
- 3. Organization Expenses \$ _____ *(Part 1, 15 & 16 or 14)*
- 4. Honorary Service Awards (_____) \$ _____ *(Part 1, line 10 or 13)*
(Do not include cost of pins) number of awards
- 5. Founders Day Unit Donation as Budgeted \$ _____ *(Part 1, line 10 or 13)*
- 6. Other Disbursements \$ _____ *(Part 1, line 16 or 11)*

TOTAL INSIDE COLUMN (sum of 1-6) \$ _____ #

- 7. Disbursements not belonging to unit: *(Part 1, line 17)*
 - a. Council, District, State & National portion of dues
 (_____) X (_____) \$ _____
 transitory portion of dues times number of members
 - b. Founders Day Donation (free will offering) \$ _____

TOTAL INSIDE COLUMN (sum 7a and 7b) \$ _____ #
(Do not include on tax forms)

TOTAL DISBURSEMENTS (sum of totals marked with #) \$ _____ **D**

BALANCE ON HAND, ANNUAL REPORT FEBRUARY 28, 2002 (subtract D from C) \$ _____

(This figure should be the same as the total in your checkbook and savings at the time of this report.)

NAME OF PERSON MAKING THIS REPORT _____ PHONE _____

**This amount will tell you if you have to file with the IRS - 2 copies to council, 1 copy to unit