

Sample Year End Sales Tax Report

Sales Tax Status

Every outgoing treasurer prepares a report to leave with the incoming treasurer detailing any outstanding tax liability. The following example includes all the information the new treasurer would need from the outgoing treasurer in order to complete the annual sales tax return.

Terrific Elementary PTA
Sales Tax Report
January 1, 2011 - June 30, 2011

Fundraisers Held from January 1, 2011 to June 30, 2011					
Date (s)	Event	Total Sales	Taxable Sales	Tax Collected	Designation
January 1, 2011 - June 30, 2011	School Store Sales	\$ 617.19	\$ 617.19	\$ 50.92	Taxable
January 1 - June 3, 2011	Spirit Shirts	\$ 440.00	\$ 440.00	\$ 36.30	Taxable
January 8 - May 23, 2011	Popcorn Sales	\$ 775.00	\$ -	\$ -	Non-Taxable
February 25 - May 15, 2011	Yearbook	\$ 6,100.00	\$ -	\$ -	Non-Taxable
Total Sales January 1 - June 30, 2011		\$ 7,932.19	\$ 1,057.19	\$ 87.22	

Itemized Receipt Form

(To be used when giving funds to Treasurer)

Event _____ Date _____

Chair _____ Phone No. _____

Person completing form _____ Phone No. _____

(Please make sure that there are always 2 people counting money to protect the reliability of the count)

Total of checks (attach a tape/written account) \$ _____

Bills	#	Amount
\$100		
\$50		
\$20		
\$10		
\$5		
\$2		
\$1		
Total		

Total Bills \$ _____

Coins	#	Amount
Dollar		
50 Cent		
Quarters		
Dimes		
Nickels		
Pennies		
Total		

Total Coins \$ _____

Total Cash \$ _____

Total Deposit \$ _____

Counter's Signature _____

Counter's Signature _____ Date _____

Received by Treasurer _____ Date _____

(WHEN TURNING IN A DEPOSIT, PLEASE ALLOW TIME FOR ANOTHER COUNT OF THE TOTAL DEPOSIT SO A RECEIPT CAN BE GIVEN TO THE PERSON TURNING IN THE DEPOSIT)

Sample Letter for Collection of a Returned Check

Any PTA
PTA Address
City, Texas ZIP
Name , Telephone

DATE

**CHECK WRITER
ADDRESS
CITY, TX. ZIP**

Dear Mr. (Mrs.) **NAME**,

The following check(s) issued by you, was returned by the bank:

Check:	NUMBER
Dated:	DATE
Amount:	\$ 0.00
Reason for return:	CHOOSE ONE (Insufficient funds, Account Closed, etc.)

The issuance of such a check is a violation of the Texas Penal Code for which you may be arrested, tried and if convicted, receive a fine and/or imprisonment.

This is a demand for payment in full for a check or order not paid because of lack of funds or insufficient funds. If you fail to make payment in full within ten (10) days after the date of receipt of this notice, the failure to pay creates a presumption for committing an offense, and this matter will be referred for criminal prosecution.

This is to advise you that if the check(s) is/are not paid off within ten (10) days after receipt of this letter, I will have no alternative but to file a complaint for prosecution. Please mail a money order, or cashiers' check in the amount of **\$ 0.00 (\$ 0.00-check, and *25.00 for return check charge)**, to the above address. I will mail your check(s) after I have received payment in full. If you have any questions, you may contact me at **TELEPHONE**.

I trust this is all that will be necessary in the premises.

Sincerely,

NAME
Treasurer

***Notes ***

* Please note you must give advance notice of a return check charge. A PTA can charge no more than the current maximum return check fee established by the financial institution where the PTA bank account resides. It is recommended to request driver's license numbers on all checks.

Send the letter and a copy of the check, (certified - return receipt requested) to the check writer. Keep the stamped green receipt for proof of certification. The 10 days begins on the day they receive the letter. If the check is not paid by cash or money order within 10 days, complete an Affidavit of Issuance of Bad Check and turn over to the Justice of the Peace. Keep copies of all items in your file!



Field Trips

Many PTAs are involved in field trips. Some PTAs transport students in their members' personal autos, some pay charter companies to provide transportation and others pay the school to use their buses and drivers. We have put together a Q&A to address questions you may have about field trips. The Q&A has been reviewed by the legal department of OneBeacon Insurance Company.

Question 1: Should PTAs gift money to the school for the purposes of paying for field trips?

Answer: Texas PTA recommends that when any money is gifted to the school the appropriate contract should be completed and signed by the PTA President and Principal after the expenditure has been approved by the membership

Question 2: Could a PTA be held liable if the money is gifted and there is an accident involving a vehicle?

Answer: In a litigious society, there is never a guarantee a PTA will be held liable or not. However, if a PTA gifts money to a school district for field trips, it significantly reduces, not negates, the threat of liability.

Question 3: Is there a risk to giving money for field trips?

Answer: If there is an accident involving a vehicle and the PTA or any of its members are named in a law suit there may not be liability insurance coverage available to protect the PTA or its members in the event they are found negligent or for expenses attributable to the defense of such lawsuit.

Question 4: If our PTA has general liability coverage with AIM will the PTA and its members be covered against a law suit involving a vehicle accident?

Answer: The insurance company will make a claim determination, based on the facts and circumstances of the claim and the applicable policy provisions. The general liability policy that AIM makes available to PTAs has an exclusion for bodily injury arising out of the ownership, maintenance, use or entrustment to others of any aircraft, auto, or watercraft owned or operated by or rented or loaned to any insured.

Question 5: If our PTA has medical accident insurance with AIM will the PTA and its members be covered for a transportation accident?

AIM . Dallas, Texas. (800) 876-4044. Fax (214)360-0802
www.aim-companies.com

Answer: Once again, the insurance company will make a claim determination, based on the facts and circumstances of the claim and the applicable policy provisions. The accident medical coverage that AIM makes available to PTAs will pay for medical bills related to bodily injury arising out of the ownership, maintenance, use or entrustment to others of any aircraft, auto, or watercraft owned or operated by or rented or loaned to any insured. Note: The accident medical coverage only provides payment for medical bills and “does not” provide coverage for law suits.

Question 6: If the PTA uses a gifting letter should the gifting letter specifically say that the money is to be used for the buses?

Answer: In the case of field trips the gifting contract should indicate the money is for field trips and not for buses or transportation. If the PTA specifies the money is to be used for the buses then there is a possibility the PTA can be linked to providing the transportation and possibly be named in a law suit. If the PTA does not specify the money be used for transportation but for field trips the PTA further distances itself from being named in a law suit.

Question 7: Is there any insurance policy a PTA can purchase to protect the PTA and its members from a law suit involving a vehicle accident?

Answer: To our knowledge, there is not a policy the PTA can buy to protect the PTA from a law suit involving a vehicle.

Question 8: If the PTA is transporting students with a member’s automobile will the PTA be covered for liability under the member’s personal auto policy?

Answer: Assuming the parents volunteering their auto have auto liability coverage the parent/owner of the vehicle would have coverage for a law suit involving a vehicle accident but not the PTA.

Question 9: Can a PTA ask to be added as an additional insured on the auto policy of a charter company?

Answer: The PTA can ask to be added but it’s up to the insured or their insurance company as to whether they will add the PTA and its members.

This document is not a guarantee of insurance coverage. Please make sure to read your insurance policy carefully as the policy is the only document that provides the applicable terms, provisions, limits, and coverages.

If you have other questions contact our office at 1-800-876-4044.

AIM . Dallas, Texas. (800) 876-4044, Fax (214)360-0802
www.aim-companies.com

Crossing Guards and PTA

This Q&A has been reviewed by the legal department of OneBeacon Insurance Company.

Question 1: Should PTAs gift money to the school for the purposes of paying for crossing guards?

Answer: Texas PTA recommends that when any money is gifted to the school the appropriate contract should be completed and signed by the PTA President and Principal after the expenditure has been approved by the membership

Question 2: Could a PTA be held liable if the money is gifted and there is an accident involving crossing guards?

Answer: In a litigious society, there is never a guarantee a PTA will be held liable or not. However, if a PTA gifts money to a school district for crossing guards, it significantly reduces, not negates, the threat of liability.

Question 3: Are there risks to giving money for crossing guards?

Answer: If there is an accident involving a vehicle and the PTA or any of its members are named in a law suit there may not be liability insurance coverage available to protect the PTA or its members in the event they are found negligent or for expenses attributable to the defense of such lawsuit.

Question 4: If our PTA has general liability coverage with AIM will the PTA and its members be covered against a law suit involving a vehicle accident?

Answer: The insurance company will make a claim determination, based on the facts and circumstances of the claim and the applicable policy provisions. The general liability policy that AIM makes available to PTAs has exclusion for bodily injury arising out of the ownership, maintenance, use or entrustment to others of any aircraft, auto, or watercraft owned or operated by or rented or loaned to any insured.

Question 5: If our PTA has medical accident insurance with AIM will the PTA and its members be covered for a crossing guard accident?

Answer: Once again, the insurance company will make a claim determination, based on the facts and circumstances of the claim and the applicable policy provisions. The accident medical coverage that AIM makes available to PTAs will pay for medical bills related to bodily injury arising out of the ownership, maintenance, use or entrustment to others of any aircraft, auto, or watercraft owned or operated by or rented or loaned to any insured. Note: The accident medical coverage only provides payment for medical bills and “does not” provide coverage for law suits.

Question 6: Is there any insurance policy a PTA can purchase to protect the PTA and its members from a law suit involving a vehicle accident?

Answer: To our knowledge, there is not a policy the PTA can buy to protect the PTA from a law suit involving a vehicle.

This document is not a guarantee of insurance coverage. Please make sure to read your insurance policy carefully as the policy is the only document that provides the applicable terms, provisions, limits, and coverages.

If you have other questions contact Kay Murphy of AIM Company at 1-800-876-4044.



Natural Disaster Relief Grant Application

Texas PTA Natural Disaster Relief Grants, of up to \$500.00 each, are awarded to Local and Council PTAs within Texas that are recovering from the effects of a recent natural disaster. Application and support materials must be mailed to: Texas PTA Natural Disaster Relief Grant Fund, 408 West 11th Street, Austin, Texas 78701. Applicants will be notified within ten (10) business days from the date the application is received.

For more information, contact the Texas PTA Director of Finance at 1-800-TALK-PTA.

PTA Name _____

PTA President _____

Address _____

City _____ Zip _____

Daytime Telephone _____ Email _____

If a Local PTA:

Unit # _____ Current Membership _____

Council Name _____ Area PTA # _____

Have you received funds from this grant before? Yes No Unknown

If yes, when? _____

Date and cause of current damage _____

Check the needs your PTA is currently experiencing:

- Recruitment of Officers
- PTA Officer Training
- Leadership Training for Members
- Motivational or Other Programs for Students
- Other (please explain) _____
- Parent Education Programs
- Clothes Closet
- School Supply Closet
- Library Books

Explain the conditions your PTA is currently experiencing:

Explain the financial hardship your PTA is experiencing due to the natural disaster.

Briefly explain how you intend to use this grant.

Timeline for implementing your plan:

Methods to be used to evaluate your plan:

The _____ PTA fully understands that if we are recipients of a Texas PTA Disaster Relief Grant, the money shall not be used for other programs or activities except for those listed on this application form. It is also understood that a written evaluation of our efforts within 90 days of the receipt of the grant money will be due to Texas PTA. Since our project may not be completed within the first 90 days, we know we may be asked to give additional follow-up evaluations. All evaluations are to be sent to Texas PTA, 408 West 11th Street, Austin, Texas 78701, Attention: Director of Finance.

PTA President

Date

PTA Secretary

Date

For more information, contact the Director of Finance at 1-800-TALK-PTA.

Texas PTA Emergency Needs Relief Fund



TEXAS PTA EMERGENCY NEEDS RELIEF FUND

Information for Grant Assistance

PURPOSE OF THE FUND

In its desire provide assistance to members in temporary crisis who have suffered economic hardship, Texas PTA established the Texas PTA Emergency Relief Fund in 1995. This fund is used to provide emergency assistance grants for victims of natural disasters, catastrophic illness and accidents. Financial aid is provided only to the **truly needy** and is consistent with the need.

SOURCE OF FUNDING

Funding comes from tax-deductible donations from individuals and PTAs. Contributions should be sent to Texas PTA, 408 W. 11th St., Austin, Texas 78701-2113, Attn: Emergency Relief Fund. Contributions may **not** be earmarked for a specific recipient.

WHO IS ELIGIBLE FOR A GRANT?

All PTA members and their immediate families are eligible to apply for a grant. "Immediate families" includes the applicant's spouse, children, stepchildren, brothers, sisters, father or mother – if all live in one household. Applications may be submitted to the Texas PTA Emergency Relief Committee by either an individual or a PTA on behalf of one of its members. Submitting an application does not require a vote by the Local PTA executive board or body but does require the signature of the Local PTA president.

WHO OVERSEES THE FUND?

The fund is administered by a subcommittee of the Budget and Finance Committee, chaired by the Texas PTA Treasurer. A minimum of three persons will make decisions for the committee. The committee is under no obligation to pay an applicant. There is no guarantee that funds will be available for grant to be made at any particular time. Committee members serve without compensation and are not eligible to benefit from the fund while they serve on this committee.

HOW ARE GRANT APPLICATIONS PROCESSED?

Applications are submitted to the Texas PTA Office. Within 10 business days of receipt of the application in the Texas PTA Office, the committee will reach a decision concerning the grant, and the applicant will be notified in writing. **All** information supplied by a grant applicant remains confidential

HOW ARE GRANTS AWARDED?

Awards are based upon expenses incurred and on a combination of factors such as hospital bills and medicines, insurance availability, number of dependents and family income. Although each request is considered on a case-by-case basis, eligibility is generally based on family income including any financial assistance such as AFDC, unemployment compensation, workers compensation, or general assistance. Contact your Local PTA for more details.

HOW ARE GRANTS PAID?

Grants will be paid on a one-time basis for each qualifying household. Grants will be paid to the service provider, such as a hospital, mortuary or to a grocery or department store. Maximum grant amounts will be established for each grant on a monthly basis with defined standards for payment. For more information, contact the Texas PTA Office at 1-800-TALK-PTA or (512) 476-6769. The website address is www.txpta.org.

TEXAS PTA EMERGENCY NEEDS RELIEF FUND



Application for Grant Assistance

- 1. If you qualify for a grant, you must mail a copy of the latest IRS Form 1040 or 1040A tax return with this application as proof of income. If other family members are employed and they file separately, you also must include a copy of their latest Form 1040 or 1040A. Not including this information will only delay the process. W-2 forms cannot be accepted
2. Type or print clearly.
3. Please fill in all the blanks. The information is important and your application cannot be processed unless you answer all the questions. If you have any questions, please contact the Texas PTA Office at (512) 476-6769 or 1-800-TALK-PTA.
4. After you have completed the application, please send it to the Texas PTA Office, 408 W. 11th Street, Austin, Texas 78701-2199.
5. You will receive notice in writing when the application is considered.
6. Funds are never paid directly to the recipient. All applications should include a copy of the bills the recipient is requesting to be paid.
7. As funds are limited, grants may be made for only a portion of your request.

NAME: _____
ADDRESS: _____
CITY/ZIP CODE: _____
COUNTY: _____
HOME TELEPHONE: _____
WORK TELEPHONE: _____
EMAIL: _____
PTA NAME/UNIT #: _____
CITY: _____
DATE OF MEMBERSHIP: _____

Reason applying for grant (please check one):

- Natural Disaster
Fire
Flood
Hurricane
Tornado
Other (please specify)
Catastrophic Illness: (must be specific)
Accident (must be specific)

List payees and amount of each payment you are requesting: _____

Total amount applied for: _____

Will you be asking for assistance from other organizations? If so, who? _____

Number of persons (adult & children) in household. _____

Number of persons employed in household. _____

Does your family have medical insurance? Yes No

Does your family have disability insurance? Yes No

Print or Type Name of Local PTA President: _____

Signature of Local PTA President: _____

How did you learn about the Texas PTA Emergency Needs Relief Fund? _____

Texas PTA
408 West 11th Street
Austin, Texas 78701-2133
512-476-6769 or 1-800-TALK-PTA
FAX: 512-476-8152
www.txpta.org

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This item is for PTA use only.