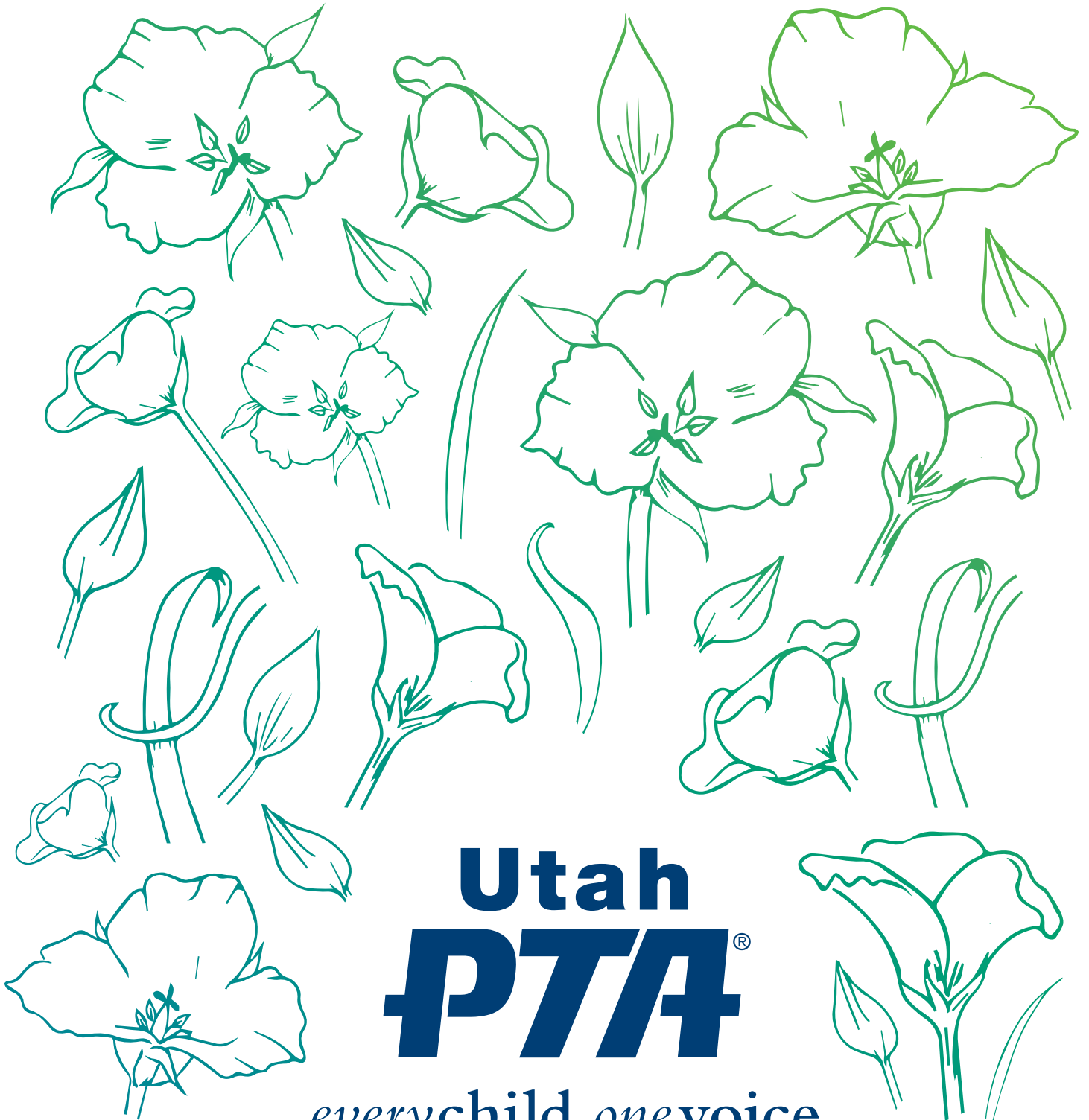


2023 UTAH PTA HANDBOOK

**COUNCIL & REGION  
FINANCIAL**



**Utah  
PTA<sup>®</sup>**

*everychild.one voice.*

# HISTORY OF PTA

National PTA Fact | Utah PTA Fact

## 1897-1920

- 1897 The National Congress of Mothers founded by Alice McLellan Birney and Phoebe Apperson Hearst
- 1898 Utah Congress of Mothers was formed by Mrs. C. E. Allen, one of Utah's delegates to the National Congress
- 1905 Resolutions endorsed federal aid for kindergartens and elementary schools and recommended salary increase for teachers
- 1906 National Congress of Mothers Magazine (forerunner of *Our Children* on-line magazine) first issued

## 1921 - 1960

- 1925 Utah joined the National Congress of Parents and Teachers
- 1935 Warm lunches were provided for 1,200 children who left home early and rode long distances in buses
- 1938 On May 15-20 the 42nd National Convention was held in Salt Lake City
- 1941 School lunch program inaugurated on nationwide basis
- 1951 Every school in Utah had a PTA
- 1952 Board recommended PTAs work for fluoridation of community water supplies
- 1956 Goal of 10 million National PTA memberships reached and library services bill, long advocated by PTA, signed into law

## 1961 - 2000

- 1958 National PTA board formally authorized the use of PTSA (Parent Teacher Student Association) as a further incentive for student participation
- 1970 National PTA and National Congress of Colored Parents and Teachers united to serve all children and youth
- 1970 Critical Issues Conferences began – Now called Advocacy Conference
- 1981 National PTA sponsored Family Reading Week
- 1988 The 92nd National PTA Convention was held in Salt Lake City
- 1990 Utah PTA won every major award given at the National PTA Convention in Indianapolis
- 1992 Due to Utah PTA efforts, the Utah Legislature passed seven bills dealing with the management of the school trust lands
- 1994 Passage of School Trust Lands Management Act
- 1997 National PTA succeeded in getting content information included in TV ratings system

## 2001 - PRESENT

- 2000 National PTA launched Building Successful Partnerships Program
- 2001 National PTA unveiled new logo and tagline "everychild. onevoice."
- 2006 National PTA launched Take Your Family to School Week
- 2007 Utah PTA became founding member of Utahns for Public Schools, promoting public education and fighting for repeal of voucher legislation
- 2016 Utah PTA was instrumental in the passage of Constitutional Amendment that increased and stabilized funds distributed to Utah schools from the permanent State School Trust Fund.
- 2018 National PTA passed Utah PTA Resolution "High Expectations for Students with Disabilities"



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# MONEY MATTERS

## TRANSITION WRAP UP

To help local PTAs be financially sound, the council PTA is responsible to oversee financial practices and reporting at the local PTA. The council treasurer plays a crucial role in this process. He or she should be thoroughly familiar with the information in the following resources:

- ♦ Utah PTA Treasurer Handbook
- ♦ Finance section of the annual Utah PTA President Handbook
- ♦ Treasurer page of the Utah PTA website ([utahpta.org/treasurer](http://utahpta.org/treasurer))
- ♦ National PTA's PTA finance section of the local Leader Kit at [ptakit.org](http://ptakit.org)

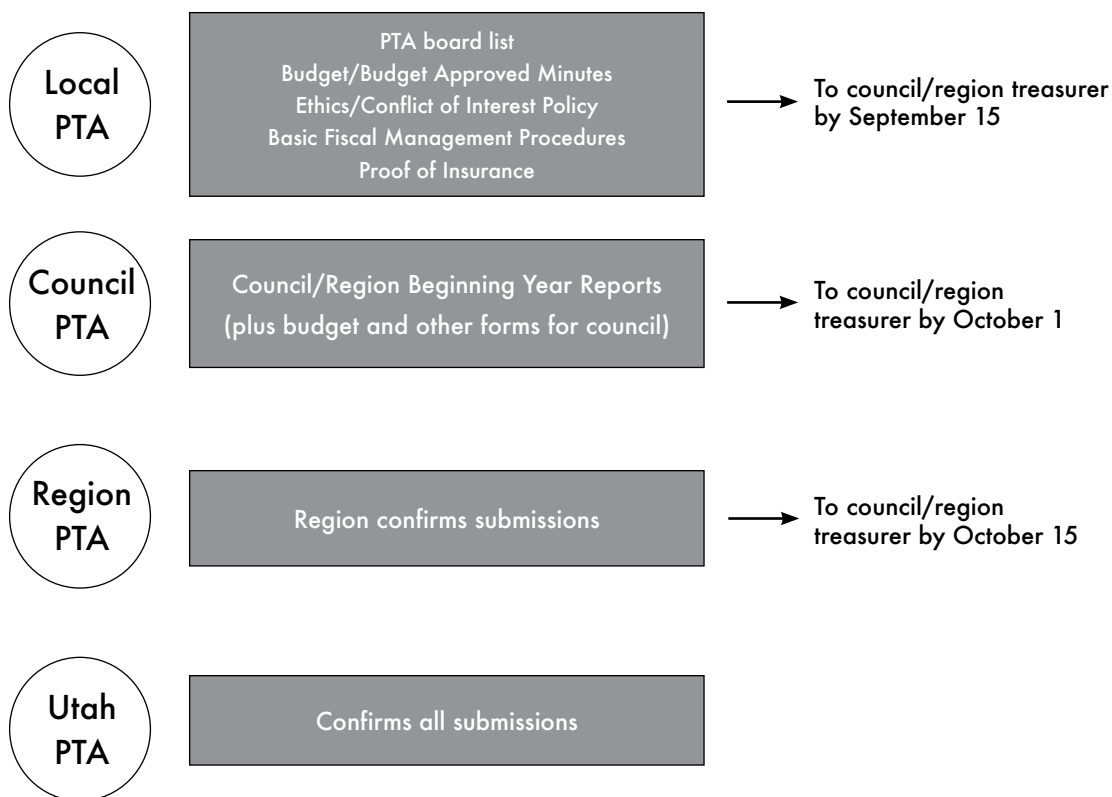
Both the outgoing and the incoming officers are responsible for an effective and efficient transition between fiscal years. The outgoing officers will have begun the process (see “Reporting at the End of the Fiscal Year” on pages 8-9), and the incoming officers will collect the year-end financial statements and audit reports. The outgoing officers will assist local PTAs in determining what IRS filings are required and in completing the forms. The incoming officers will make sure that filings have been submitted as applicable.



# REPORTING AT THE BEGINNING OF THE FISCAL YEAR

Figure 1

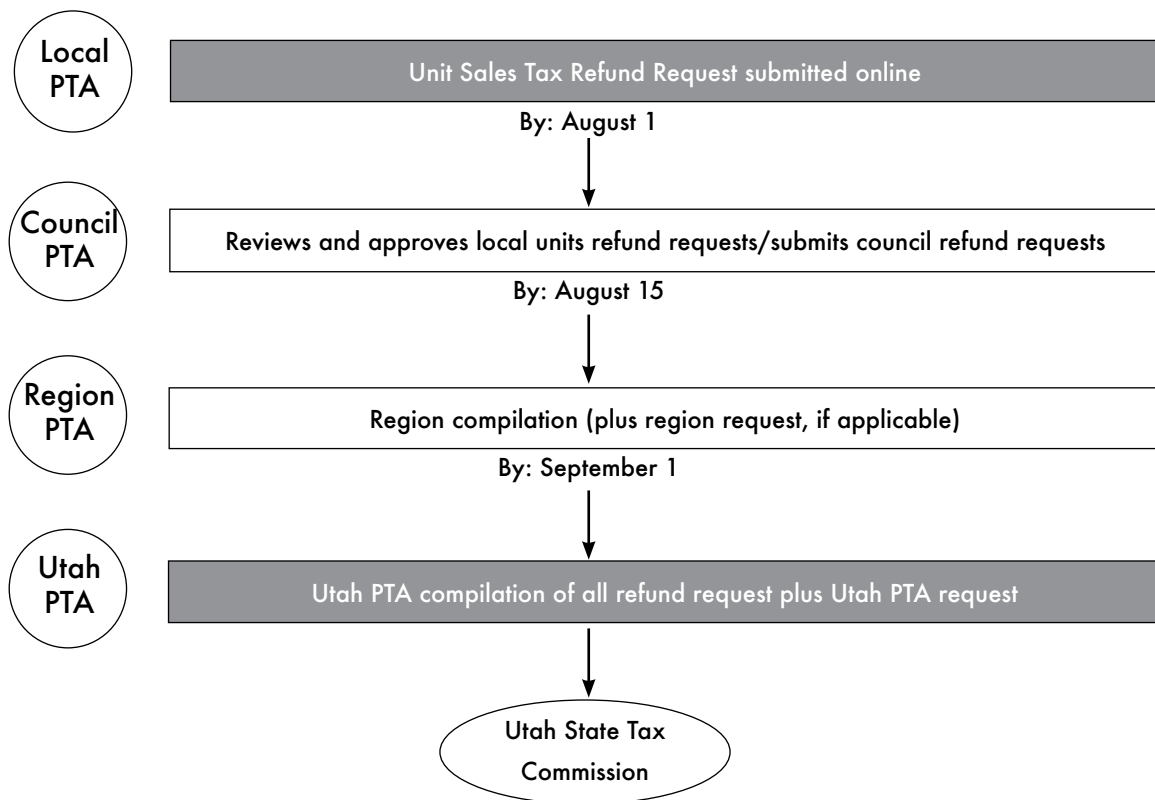
According to the bylaws, one of the requirements for local PTAs to maintain their status as “units in good standing” with Utah PTA is to submit an approved annual budget together with the minutes of the general membership meeting where that budget was approved. Local PTAs are also required to submit the signature pages of two forms found in the annual Utah PTA President Handbook and the Treasurer Handbook – “Ethics/Conflict of Interest Policy” and “Basic Fiscal Management Procedures.” Submissions of the board list and proof of insurance coverage is also required. The Council/Region Beginning Year Report is completed by the council/region to verify that the local PTA is in compliance with PTA policy and is submitted to region/state treasurer. A copy of that form is found on the [Utah PTA website](#).



# SALES TAX REFUND REQUESTS

Figure 2

Every PTA in good standing is required to apply for a refund of sales tax paid within that fiscal year. Unit requests for sales tax refunds can be submitted once a year, July 1 through June 30, although requests can be made for missed periods up to three fiscal years back. Local PTAs must submit their requests online at <https://www.utahpta.org/sales-tax-refund-request>. All refund requests within a given region must be submitted to Utah PTA through this online process. The active participation of council and region throughout this process is vital. Council Treasurers should review and approve the refund requests of each local unit in the council. This review should include verifying the accuracy of each request for inclusion of all details necessary (date, check #, payee, description of expense, and sales tax amount), allowable transactions (i.e. Book Fair sales tax is not refundable) and correct summation total of sales tax requested. Region Treasurers should further review via random checks of local units in each council to send all requests from each council and local unit to Utah PTA. In regions without councils, the Region Treasurer reviews all local units in the region as described above. Detailed instructions for this process can be found at <https://www.utahpta.org/sales-tax-refund-request>

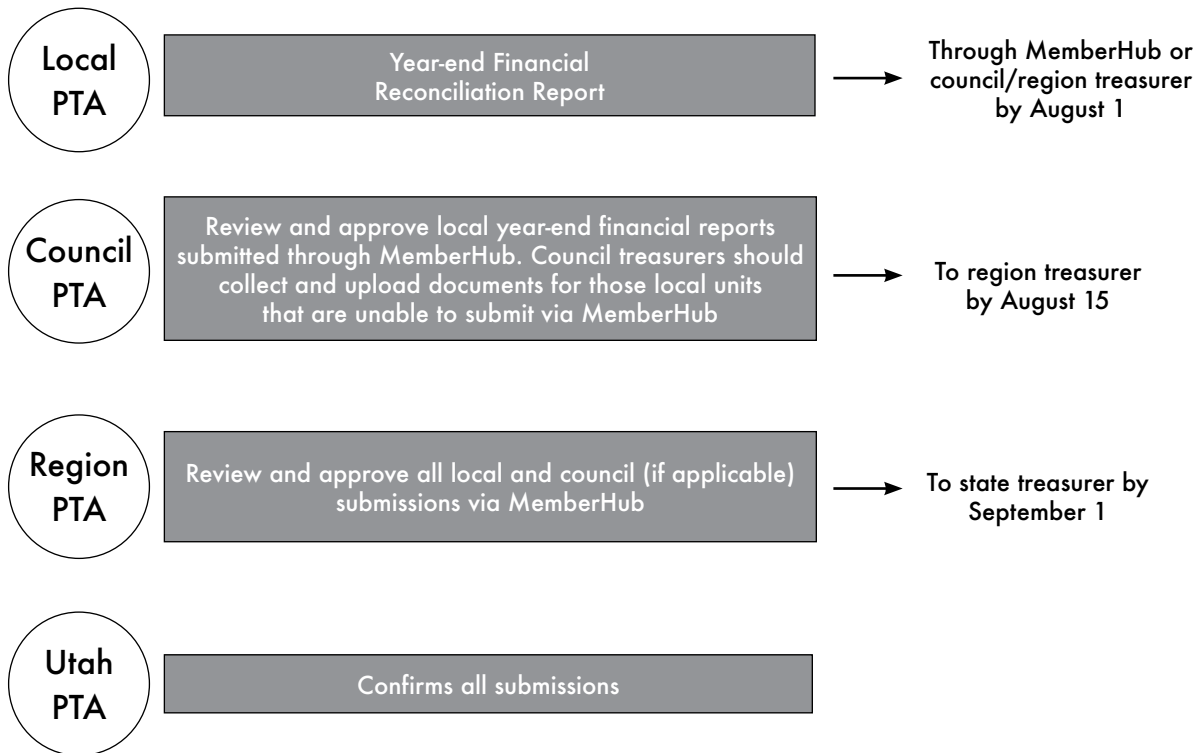


# REPORTING AT THE END OF THE FISCAL YEAR

Figure 3

The on-going involvement of the council and region in overseeing the financial practices and reporting of the local PTA will prove invaluable as the end of the fiscal year approaches. The addition of some proactive, hands-on participation in the transition will help ensure a smooth hand-off from the outgoing officers to the incoming officers. **The council/region is responsible to facilitate this transition.**

According to the bylaws, the transition period occurs between the election of the incoming officers and June 30.



Detailed information about the various responsibilities of both outgoing and incoming officers is available in the Utah PTA Treasurer Handbook. Each council, under the direction of the region director, can decide how best to help facilitate the process within its council. Among the possibilities are any or all of the following:

- ♦ Hold transition training for both outgoing and incoming presidents and treasurers in all local PTAs in the council (or region) in April or May.
- ♦ Send email reminders and/or make phone calls to outgoing presidents and treasurers in April or May to make sure that auditors, or auditing committees, are being selected and to inform the outgoing and incoming officers about the transition process.
- ♦ Schedule small group meetings, with both outgoing and incoming presidents and treasurers, in each local PTA prior to the closing of the books and/or after the conclusion of the Annual Financial Reconciliation (AFR).





- ♦ Send email reminders and/or make phone calls to outgoing and incoming presidents and treasurers around June 30 to answer questions and make sure the transition is in process.

The school calendar should be carefully considered to help set the appropriate time frame for transition meetings; those councils with PTAs at year-round schools should be particularly aware of calendaring needs. Remember:

- ♦ The books can be closed as soon as the business of the year is concluded but must be closed no later than June 30. No new transactions can occur after the books are closed.
- ♦ The incoming officers will take custody of the checkbook and begin making transactions no earlier than July 1.
- ♦ The year-end financial statement and the AFR (Annual Financial Reconciliation) report must be submitted to the new Executive Committee and through MemberHub no later than August 1.

In reviewing Year-end Financial Reconciliations and AFR reports, the council should check the following:

- ♦ The period covered is July 1 through June 30.
- ♦ Beginning and ending balances on financial statement and AFR report are in agreement.
- ♦ Beginning balances agree to the ending balances in the prior year.
- ♦ The receipts amount reflects “gross” receipts—prior to payment of any related expenses.
- ♦ The AFR report is appropriately dated and signed. (Inquiries as to the qualifications of an auditor are appropriate.)

The council might also want to review the AFR procedures performed to verify that the AFR process was appropriate. (A recommended procedures checklist can be found in the Utah PTA President Handbook and additional information is located in the Treasurer Handbook.) **Determination of which IRS filing is required of the local PTA is appropriate at this time as well.**



# IRS FILINGS

Figure 4

All PTAs in Utah are required to make an annual filing with the IRS. The involvement of councils/regions is vital in making sure that local PTAs are fully informed about the IRS requirements and have the training and support they need to comply.

Some PTAs are required to file “Form 990EZ,” which is titled “Short Form - Return of Organization Exempt from Income Tax.” All PTAs (local, council, and region) not required to file a “Form 990EZ” will file “Form 990N,” also known as the e-Postcard.

The determination of which form is required is based on the Gross Receipts Test, which looks at a three-year average to determine the PTA’s “normal” gross receipts. The gross receipts amount is calculated by totaling all income received during each fiscal year before any costs or expenses are deducted. Carryover amounts such as savings accounts and any other funds on hand at the beginning of the fiscal year are not included. The Utah PTA and National PTA portions of membership dues

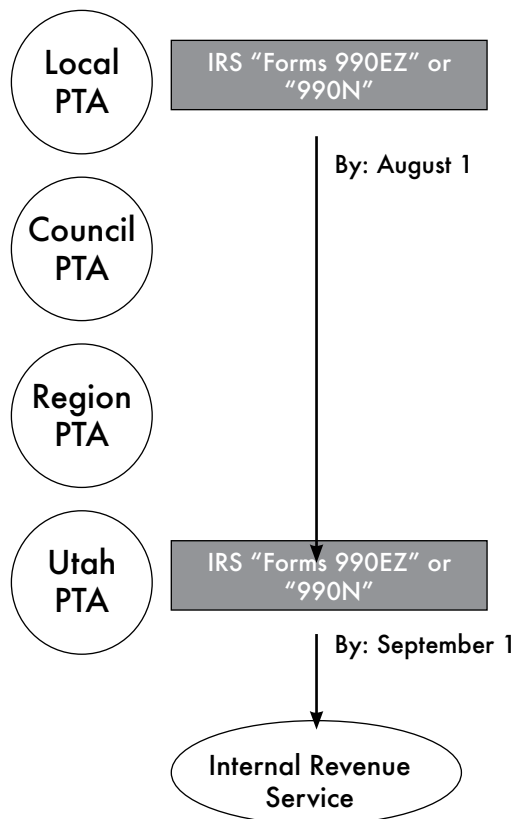
collected should also be excluded, as these amounts do not belong to the local PTA and represent a “payable” rather than “income.”

PTAs with gross receipts normally over \$50,000 are required to file “Form 990EZ” (including the applicable schedules). All other PTAs will file “Form 990N” (the e-Postcard).

The IRS deadline for all filings is November 15. The completion of IRS forms is sometimes problematic because the forms are not due to the IRS until four-and-a-half months following the end of the fiscal year. Councils should make sure that outgoing presidents and treasurers understand that completing the appropriate IRS filing is their responsibility, even though their term of office has been completed. Because of summer vacations and other summertime activities, including PTA training events, Utah PTA strives to make sure that IRS filings are complete beginning in August. Each PTA, of course, can complete its filing any time following the completion of the audit. “Form 990N” is to be filed by August 1 and “Form 990EZ” is to be mailed to Utah PTA by September 1 or filed online at [IRS.gov](https://www.irs.gov).

“Form 990N” (the e-postcard) is filed electronically. Only basic information is required on the form. Copies of the 990N confirmation, printed after the filing has been accepted by the IRS, should be submitted through MemberHub or to council/region treasurer with the other end-of-year paperwork. Remind local treasurers to log back in at least ten minutes after filing their 990N and verify that the status has changed from “Pending” to “Accepted.” **Train locals that they must use the address of the Utah PTA office, not their school or personal address, when they fill out “Form 990N.”** Please see the Treasurer Handbook for more information.

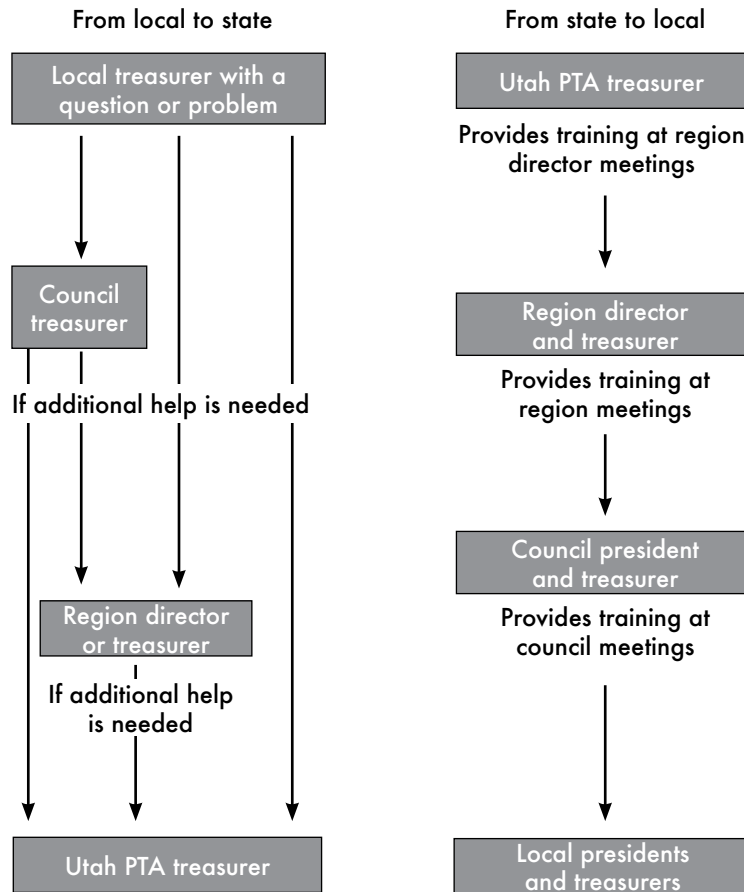
“Form 990EZ” and related schedules are available at [IRS.gov](https://www.irs.gov). Schedule A is required of all 501(c)(3) organizations, including the PTAs in Utah. Other applicable schedules for PTAs might include schedules B, C, G, and O. It is crucial that council leaders become familiar with IRS requirements and facilitate the training of local PTA leaders.



# ON-GOING COMMUNICATION AND TRAINING

Figure 5

The council treasurer can and should be the first person that a local treasurer contacts with questions about financial issues. If additional information or help is needed, the local treasurer can then be referred to the region and, if necessary, to the Utah PTA treasurer. Timely and effective communication among the various levels of PTA will help prevent financial problems from occurring and facilitate quick solutions when needed. A good practice is to allocate a portion of each council meeting to training on financial topics.



Among the resources available for training are the following:

- ♦ National PTA’s finance section of the Local Leader Kit (available at [PTAKit.org](http://PTAKit.org)).
- ♦ Treasurer page of Utah PTA website (at [UtahPTA.org/Treasurer](http://UtahPTA.org/Treasurer)).
- ♦ “Help Sessions” at Utah PTA office and/or through field service (generally scheduled in August, September and/or October).



# COUNCIL INSURANCE

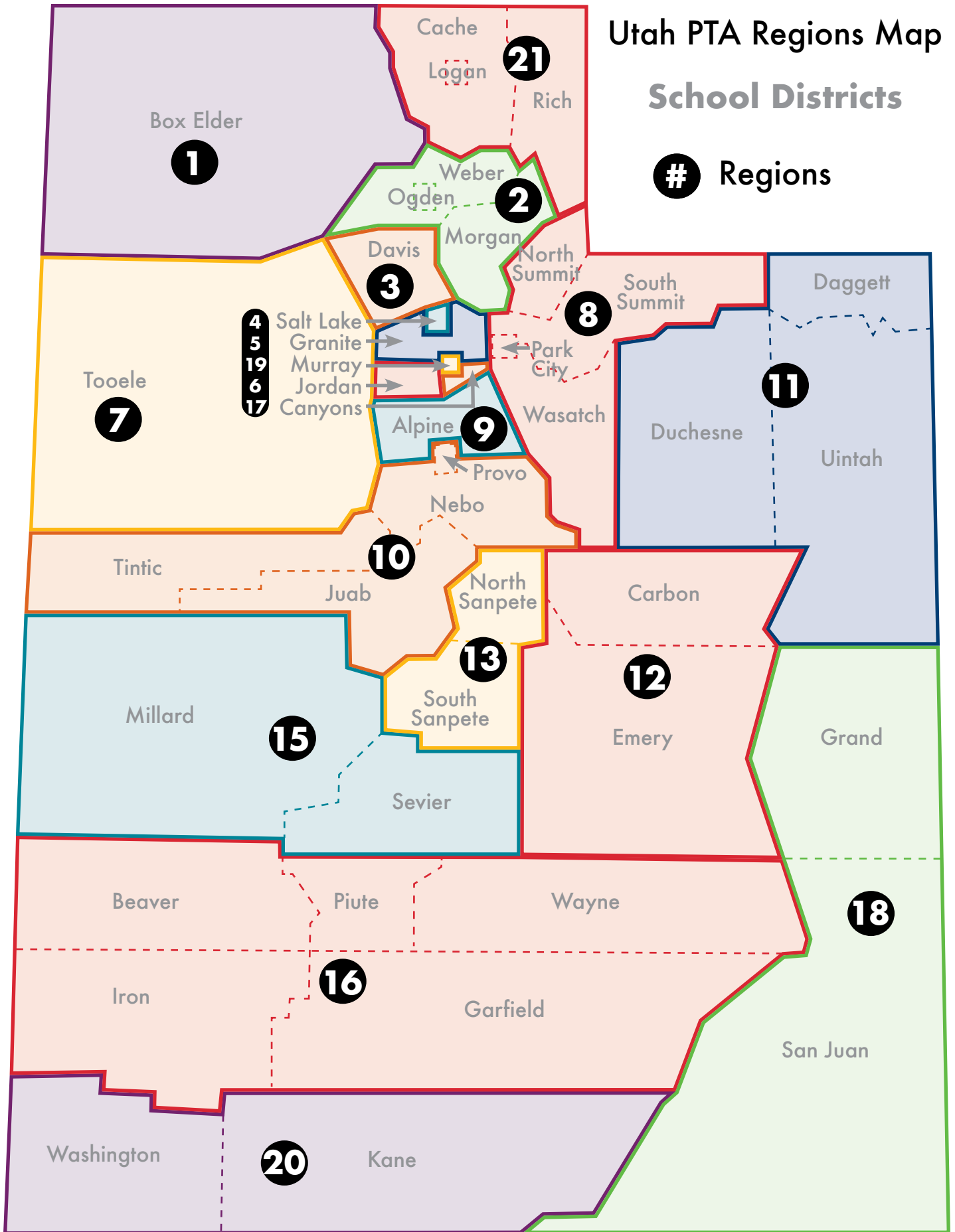
All PTAs with a separate EIN that hold meetings or events need to have their own insurance. This means all councils need to be covered by insurance. Regions are covered at the state level by Utah PTA insurance. If a local PTA hosts the council meeting or a council event, such as a Reflections award ceremony, the council may be able to be covered as a guest of that PTA as long as that PTA agrees to file an insurance claim in the case of an accident during a council meeting or event. For councils that meet at another place such as the district offices, the council PTA would need to buy insurance or speak to their district risk management to make sure their district is willing to cover the council meetings with their insurance. Each district's policy is different. See the insurance page in the Treasurers Handbook for the current tort limits and more explanation on the state law that requires each PTA to have insurance.



# Utah PTA Regions Map

## School Districts

# Regions





# CONNECT

## UTAH PTA

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Salt Lake City, UT 84123

*Phone: (801) 261-3100*

*Fax: (801) 261-3110*

[Kids@UtahPTA.org](mailto:Kids@UtahPTA.org)

[UtahPTA.org](http://UtahPTA.org)

Monday - Thursday

9:00 am - 3:00 pm

***Closed Friday | Closed holidays***

*Please call before you come to ensure office is open.*

## NATIONAL PTA

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1250 N. Pitt Street

Alexandria, VA 22314

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*Toll Free: (800) 307-4PTA (4782)*

*Fax: (703) 836-0942*

[Info@PTA.org](mailto:Info@PTA.org)

[PTA.org](http://PTA.org)

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Utah PTA

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Utah PTA Super Secondary

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