

Principal Checklist for the Local Unit PTA

Beginning of the School Year:

- PTA officers have submitted the required New and Returning Officers form to Florida PTA***
This form registers your school's PTA officers with Florida PTA for communication and accountability purposes, and updates the Miami-Dade County Council for the same purposes.
- PTA has received annual Membership Cards and distributing them as memberships are submitted***
Following the submission of the New and Returning Officers form, Florida PTA will return to the school's president a kit of materials that include the annual membership cards for members.

Determine Good Standing:

- PTA By-laws are current***
By-laws must be renewed every 3 years from the handwritten approved date in the upper right hand corner of the by-laws.
- PTA has paid County Council annual dues***
Annual dues of \$150 are due by September 30th of each year, and include the District-mandated \$1M Liability Coverage for PTA events. This liability coverage expires November 1st of each year. Due submitted after December 15th will be assessed a \$25 late fee.
- PTA paid Membership Dues to Florida PTA***
\$3.50 of each membership collected is paid to Florida PTA for the portion of state and national dues. That money does not belong to the PTA and is not included in their annual gross income. Membership monies should be submitted several times throughout the year with a final deadline of March 1st.
- PTA officers have attended Training events hosted by the County Council***
 - September -Fall Leadership Training
 - October - Money Matters Training
 - March - Regional Trainings
 - May - New and Returning Officer TrainingIt is suggested that officers receiving training on Robert's Rules of Order in order to conduct effective meetings.

Abiding by the By-Laws:

...for the President

- PTA has scheduled its Three (3) Required General Meetings***
First meeting to approve the PTA budget before any monies are expended
Second meeting to *elect* the annual Nominating Committee for next year's officers
Third meeting to elect officers and close the year

- An Audit Committee has been selected to audit the books after the June 30 close of business.***
An audit committee consisting of three (3) members of the PTA, who are not signers on the bank account, should examine the books, (i.e.: bank statements, check book and stubs, treasurer reports from the year, receipts, and other financial documentation) to verify and determine accuracy of the accounts

...for the Secretary

- Meeting Minutes are recorded at each meeting of the general membership and the board, approved at next meetings of each, and safely saved for required retained records***
Meeting minutes are official documents of the PTA and should be kept available and passed to each successive board as PTA officers/boards change. These documents serve not only as the history of the actions of this local unit but as back-up for financial transactions, etc.

...for the Treasurer

- The Treasurer has provided printed financial reports at each meeting of the board and general membership***
It is expected that financial reports and back-up documents be available at each and every meeting of the PTA board and membership. Lack of transparency is a red flag there could be a potential problem.

Meeting Quorum

- Quorum has been met to conduct business by voting at a meeting***
There must be 10 documented members at a General Meeting to conduct business and vote. A membership roster should be available at each meeting to credential the quorum. A Board meeting quorum is the majority of the officers.

Federal and State Filing Regulation Requirements:

- PTA filed their annual 990 form with the IRS***
The PTA fiscal year is July 1 - June 30. The IRS filing deadline for the annual 990 form is Nov 15th of the following year. ALL local unit PTAs MUST file a version of the 990 depending upon annual gross income. If the annual gross income is under \$50,000, an online postcard consisting of five (5) questions is all that is required.

- PTA filed the required annual Solicitation of Donation form with the State of Florida***
This form is NEW to PTAs in the 2013-14 year, and MUST be filed annually with the state of Florida. Information will be sent to each local unit with links to forms and instructions on filing.

Reinstating your PTA:

What happens if my PTA has been inactive and is interested in starting again?

Should a local unit have gone inactive for one (1) year and parents are interested in beginning again, the principal should contact the Miami-Dade County Council or the Office of Community Engagement. A representative from the County Council will conduct a meeting to elect officers and take memberships. A PTA meeting may not be called or chaired by the principal to form a board for a year. A County Council Executive Board Officer must preside. A \$35.00 reinstatement fee must be paid to Florida PTA; the by-laws should be brought current, if necessary; and a quorum of paid members must be present to facilitate voting for officers.

What does my PTA do if they have lost their Non Profit Tax Status, or 501(c)(3), because of not filing IRS required forms?

A local unit that has not filed their annual 990 IRS report for three (3) or more years will be revoked and will no longer have Non Profit status. This means:

1. They cannot accept donations in return for a tax exemption to the donor
2. They must pay sales tax on all areas of expenditure
3. They are out of required compliance with Florida PTA

A PTA MUST have the Non Profit 501(c)(3) status. Miami Dade County Council can inform you of your PTA's IRS status.

For a PTA out of compliance, they must complete 30+ pages of paperwork along with a \$400 filing fee for gross income under \$50,000, or \$800 for gross income over \$50,000, before the fiscal year ends. Those units that do not meet this requirement are subject to dissolution by Florida PTA for the following year.