



Cherry Creek Schools  
Parents' Council

# **PARENTS' COUNCIL TRAINING**

*August 27, 2019*

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## 2019-2020 Officers

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MJ Jobe	President	303-335-6311
Paula Krier	Treasurer	
Jenny Emerson	Communications	
Sheryl Hinton	Social Media	
Joan Moore	Hospitality	

**Does your name belong here?**

# Welcome

- ★ Please ask questions anytime throughout presentation
- ★ Please fail at least once this year
- ★ Please ask for help from another school
- ★ Please offer to help another school
- ★ Please remember to have FUN!



# District

## Food & Nutrition Services



Do not serve sweets 30 minutes before or after school. There can be a few exceptions, get permission slip from front office

## Risk Management

Any vendor coming to the school, THE CONTRACT MUST BE SIGNED BY THE PRINCIPAL, THEY MUST BE APPROVED BY THE DISTRICT, AND THEY MUST ADD THE SCHOOL, PTCO AND DISTRICT TO THEIR LIABILITY POLICY

## Security

New District Security Officer

# 6 Rules for Successful Leadership

1. Keep the PTCO mission in mind
2. Listen to people and how they say things
3. Build a partnership with the principal
4. Be passionate about communication
5. Know your PTO's financial situation
6. Delegate



# Marketing

- ★ Include marketing in your BUDGET
- ★ CCSD Printing, [printing@cherrycreekschools.org](mailto:printing@cherrycreekschools.org), (720) 886-5840
  - Business Cards
  - Letterhead
- ★ PTCO Shirts
- ★ Social Media
- ★ Get in the carpool lane



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# Insurance

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## **Per the question of what district liability insurance extends to Parents' Council and our PTCOs:**

The district's general liability insurance extends to PTO's/Parents Council while acting at the district's direction and within the scope of voluntary duties performed for the district. Working with and getting approval from the school Principal, providing contracts to the Principal for legal to review and the Principal to sign would show that you are performing voluntary duties for the district and acting at the district's direction thus covered through the districts liability insurance.

If the PTO is acting on their own accord, organizing activities and events without school participation or authorization, agreeing to terms & conditions and signing contracts on their own, then the district's insurance would not extend to the PTO. Purchasing an insurance policy would be prudent for PTO's. There are other exposures, such as monies handled by the PTO, deposited in PTO accounts, where an incident could occur and the district's insurance would not apply.

I cannot recommend or say one insurance company is better than the other, only that they help PTO's/non-profits with insurance. I do not how much a policy would cost as companies have basic policies at a smaller premium and premier policies that are more expensive.

Why would a parent group need insurance?

- PTO's are handling money and have their own bank accounts. (A Crime Policy or Bond covers individuals that handle money or if the money is embezzled it may replace funds.)
- To protect the assets of the Parent Group and personal assets of its members.
- Parent Groups are not immune from liability. Anyone can be sued. Whether or not a lawsuit has merit, an insurance policy could pay attorney fees.
- By purchasing insurance, it is another layer of protection should something happen.
- PTO's may be organizing activities outside of school activities (i.e. PTO meetings at someone's home) or signing contracts as the PTO non-profit entity, thus they should have their own insurance.
- If the PTO is entering into and signing contracts on their own accord that hold the PTO liable, insurance would be prudent.

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# Insurance

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## **Question with regard to vendors:**

The district's insurance requirements (available) are for vendors providing services to the district and using district facilities. If a PTO is paying for and ordering items off a website or going to a store to purchase items, it would not be expected to get approval nor would proof of insurance be required. If the PTO is working with a vendor on behalf of the district with a contract, yes we would need to verify the vendor has insurance and legal would need to review the contract for the Principal to sign and the office manager would need to work with accounting for payment. The office manager and PTO generally work together in the "vendor verifying" process meaning that the office manager usually checks with Risk or on the internal Backyard site to see if the vendor has current insurance and then would submit contracts to legal for review & approval. If PTO's cannot get a hold of their school contact, we would be happy to verify if a vendor has current insurance.

## **Potential Insurance Companies:**

PTO Today [www.ptotoday.com](http://www.ptotoday.com) – their website is also a great resource for PTO's  
AIM-Association Insurance Management, Inc.  
Affinity Insurance Services, Inc.  
Bene-Marc, Inc.  
R.V. Nuccio & Assoc.

Here are some links you could look at:

<http://www.ptotoday.com/pto-today-articles/article/37-insurance-do-you-need-it>

<http://coloradononprofitinsurance.org/products/>

<http://www.rvnuccio.com/ssg.html>

## Bottom Line

Look at buying a policy, especially if \$50,000+

# Communications

## Best ways to communicate with your parents/administration/staff

Newsletters	VolunteerBuilder	GroupVine*
Email	ConnectEd Messages	QR Codes
Bulletin Boards	FaceBook	Twitter
School Apps	Website	Surveys
Flyers	Instagram/Other SM	High/MS Students
A-Z Connect	Marquee	Signs at Pick /Drop Off

\*Quite a few schools use GroupVine

*What other ways do you communicate with your school community?*

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# Communications

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## Email Lists and Parent Directories

CCSD provides two Powerschool exports with parent and student information to PTO's. The PTO Master Export comes in four spreadsheets and provides all parent names, contact information, student names, grade, teacher, graduation year, etc. It includes the parent permissions for PTO Communications and Directory. The Student Directory Export compiles all parents into one spreadsheet with necessary contact and student information.

Below are the specific exports that need to be requested. The exports can be found under the "Export Using template." From the start page, the front office manager should select your group of students, click on the arrow at the bottom right, and then the exports should be in the list.

### **PTO Exports:**

- \* DIST - PTO Master Export Hshld 1/Guard 1 - 1819
- \* DIST - PTO Master Export Hshld 1/Guard 2 - 1819
- \* DIST - PTO Master Export Hshld 2/Guard 1 - 1819
- \* DIST - PTO Master Export Hshld 2/Guard 2 - 1819
- \* DIST - Student Directory Export

To access this information, please contact your school's front office manager. If you need additional help, contact [webmaster@ccparentscouncil.org](mailto:webmaster@ccparentscouncil.org)

# Communications

## Parents' Council Communication

Most communication from Parents' Council via email and Facebook  
facebook.com/ccparentscouncil

Join our Facebook group

Join CCSD Community PTCO Leadership Facebook Forum

Website: [www.ccparentscouncil.org](http://www.ccparentscouncil.org)

If you ever have questions about anything, don't hesitate to contact anyone at Parents' Council. Visit our contact page at [www.ccparentscouncil.org](http://www.ccparentscouncil.org) click on **Contacts**

MJ Jobe **President** [president@ccparentscouncil.org](mailto:president@ccparentscouncil.org)

Paula Krier **Treasurer** [treasurer@ccparentscouncil.org](mailto:treasurer@ccparentscouncil.org)

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Sheryl Hinton **Social Media/Webmaster** [webmaster@ccparentscouncil.org](mailto:webmaster@ccparentscouncil.org)

**Secretary** [secretary@ccparentscouncil.org](mailto:secretary@ccparentscouncil.org)

**Document Review** [secretary@ccparentscouncil.org](mailto:secretary@ccparentscouncil.org)

Janise McNally **District Liaison** [jmcnally@cherrycreekschools.org](mailto:jmcnally@cherrycreekschools.org)

# Volunteer Recruitment Efforts

- **Registration** - have a list of open volunteer positions with descriptions, or send out a volunteer interest survey at the beginning of the school year. Kindergarten parents are often eager to get involved. Be ready for volunteer suggestions for willing participants
- **Be approachable**
- **Friends.**
- **National Junior Honor Society.**
- **Ask Teachers/principal** what parents are involved.
- **Pay attention** to parents who show up often at events and engage in conversations with them.
- **Have descriptions of volunteer positions.** Include positions that may involve doing things at home for working parents. Send it out so people have a better understanding as to what is needed
- **Recruit intentionally** - really try to fit the person's personality with the position.
- **Sign Up Genius** - a great way to get volunteers for specific positions.
- **Ask – ask – ask – ask** parents what they want to do. Sometimes just striking up a conversation with them may help them to volunteer. They may want to do something but don't know where to start.

# Volunteer Recruitment Efforts



*What other recruitment  
efforts work?*

# Volunteer Recruitment Efforts

- Once you have the person for a particular position, ***train*** them on every facet on the position (if you know it or have someone else train them), then let them engage in that position and let them do it their way. **Let them OWN it!**
- Don't forget to ***delegate!***
- Emphasize ***documentation*** and use of a google drive so information doesn't get lost in transition.
- **Check-in** with volunteers!

## **Don't forget to thank your volunteers!**

Volunteer appreciation breakfast

Personal thank you notes

Event helpers attend for free

Reserved parking spot

Email/newsletter shout out

*Other volunteer appreciation ideas?*

# Fundraising

## School Fundraisers

*What Fundraisers are you doing?*

Fun Run

Cookie Dough

Amazon

Target

Auctions

BoxTop Programs

Butter Braids

Carnival

Pledge Drive

Community Events

Gift Wrapping

Holiday Shop

Supermarket Loyalty

Restaurant Nights

Family Night

*Others?*

*Join us for a networking and an informative session on how to  
successfully fundraise for your school*

**Show Me The Money on Oct. 7, 6:30 pm**

**at Nonna's Italian Bistro**

# Fundraising

## **Plan in advance!**

- Prior to school start, or within the first month of school, outline all events on your calendar to ensure events don't overlap with each other, certain holidays, other feeder school activities, etc.
- Set goals/budgets
- Plan/recruit for needed volunteers
- Logistics (have vendors been approved, do you need security, who will handle the money, will you need a cleanup crew or will the janitorial staff be able to help...)

# Fundraising

## After the Fundraiser

Be sure to speak to who was involved. Have a meeting to discuss what worked and what could be improved upon. Be sure these notes get shared with future committee members (either at the meeting or place notes in google drive).

Don't forget to thank members who helped make the fundraiser successful. Send pictures and goal progress updates.



## Fundraising resources (will be posted on Website)

- Online, Silent, and Live Auction/Gala/Parents' Night Out planning guide
- Community Events
- Restaurant Nights/Spirit Night/Dining for Dollars

# Website

## **www.ccparentscouncil.org**

- Use this site as a resource!
- Contact information, upcoming meetings and events
- Access templates (sample of bylaws, refer to Roberts Rules, checklists, etc.)
- View commonly asked questions and answers (FAQs)

*Our Website will be undergoing some improvements in 2019!*

Our main form of communication is via email and Facebook. If you have not received emails from us, please email [webmaster@ccparentscouncil.org](mailto:webmaster@ccparentscouncil.org) and request to be added to the list.

Facebook page at <https://www.facebook.com/ccparentscouncil> - join our closed group (for PTO members) to view and participate in our forum.

# Social Media

Social media is a powerful tool for individuals to join together, share content and ideas, and engage in open conversation. In order for social media to be successful, PTOs must be committed to supporting **honest, transparent** and **knowledgeable** dialogue. Social media can be used for a variety of reasons over a multitude of channels. For PTOs, social media is well-suited to:

- Share information that is relevant to your members' needs and interests. Promote the mission of CCSD and your school, but beware of political or controversial statements.
- Generate interest and participation in your PTO events, programs and initiatives.
- When sharing information from other sources, be sure to recognize your sources!

# Social Media

## When engaging in social media

- Fan page vs. groups.
- Be sure to assign designated board members to post and monitor.
- Make it relevant - keep discussions focused directly concerning PTO/ PTCO Leadership issues, event planning, etc.
- Any advertising for businesses not allowed.
- Be consistent. Helpful to have an advanced communication plan (calendar). Scheduling posts on FB is a great way to maintain consistency.
- Pictures/videos are a great way to engage people. However, make sure you have permission from parent/guardians to post photos.
- Be safe - privacy and permissions - photo releases, addresses/phone numbers.
- Respond to negative comments (don't just delete them). Be as transparent and honest as you can be. Make sure you know the facts related to the post, and remember that often, people who are upset simply want to know their complaint has been heard. If handled well, this may be an opportunity to strengthen your community by solving a problem or generating a good discussion.
- Social media can be overwhelming - start simple. If you have multiple social media accounts consider using a social media platform to easily manage these posts - such as hootsuite.
- View Parents' Council's [Social Media Policy](#) on our Web page.

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## Other Resources

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- Search Facebook for other schools to see what they are doing (visit [www.cherrycreekschools.org](http://www.cherrycreekschools.org) and click on *Our Schools* to view a list of CCSD schools)
- PTO Today is a great resource for ideas and templates ([www.PTOToday.com](http://www.PTOToday.com))
- Survey Monkey - create easy-to-use surveys ([surveymonkey.com](http://surveymonkey.com))
- Doodle - meeting scheduling tool ([www.doodle.com](http://www.doodle.com))
- Poll-maker.com - create easy polls ([www.poll-maker.com](http://www.poll-maker.com))
- [www.Signupgenius.com](http://www.Signupgenius.com) - one of the best ways to find volunteers for specific events
- [www.Hootsuite.com](http://www.Hootsuite.com) - manage multiple social media accounts
- [www.Canva.com](http://www.Canva.com) - free online photo editing tool
- <https://www.the-qrcode-generator.com> - free QR Code generator
- Genius Scan (an App) - Quickly scan your paper documents on the go and export them as multi-page PDF files.
- [www.donorbox.org](http://www.donorbox.org) - online fundraising software allows individuals and nonprofit organizations to receive donations over the Internet

***Parents' Council is here to help! If we don't know the answer immediately, we will research it and get back to you!***

# CCSD Parents' Council



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graph TD; A[CCSD Parents' Council] --- B[SCHOOL PTO]; A --- C[SCHOOL PTO]; A --- D[SCHOOL PTO]; A --- E[SCHOOL PTO];
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**SCHOOL  
PTO**

**SCHOOL  
PTO**

**SCHOOL  
PTO**

**SCHOOL  
PTO**

## **EACH SCHOOL PTCO WILL:**

- File own tax return
- Maintain own bank account
- Have own bylaws
- Recruit own volunteers
- Be accountable to the community
- Be transparent
- Build trust with the community

# AFFILIATION LETTER

MANDATORY IRS FILING

MAINTAINS 501(C)3 STATUS

JULY 1, 1993 - MOST SCHOOLS CHARTER DATE

PRESIDENT  
PREPARES

SIGNED BY:  
PRESIDENT &  
TREASURER

EMAIL TO  
PARENTS'  
COUNCIL

[DOCUMENTS@CCPARENTSCOUNCIL.ORG](mailto:DOCUMENTS@CCPARENTSCOUNCIL.ORG)

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## **STATEMENTS**

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- **PARENTS' COUNCIL COMMUNICATES TO EACH PTO**
- **INTRA-DISTRICT MAIL 3 TIMES PER YEAR TO YOUR SCHOOL**
- **BRIGHT COLORED PAPER**
- **COMPLIANCE STATUS ON IT**
- **PRESIDENT & TREASURER RESPONSIBLE FOR KEEPING COMPLIANT**

# Bylaws



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## **PTCO BYLAWS**

*Each school has their own with some language required by Parents' Council*

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## BYLAWS CONTINUED

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Bylaws set the mission for funds raised and expended

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IRS Requires Bylaws for each PTO.

All changes to bylaws submitted to IRS on Schedule O with 990 filing November 15th.

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Changes to bylaws:

Submit copy to [documents@ccparents council.org](mailto:documents@ccparents council.org)



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# **FINANCIAL**

*Recordkeeping and other responsibilities*

# FRAUD

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*1st and Foremost*

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# WHAT DO I DO

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I think there is fraud?  
Now what?

What can you do as the  
PTO Board?

Examples:  
Writing checks to self,  
wiring instructions,  
texts or odd requests,  
getting around board  
approved budget line  
items.

# BUDGET AND FINANCIAL RECORDS

## FACTS

- Fiscal year - 7/1- 6/30
- Annual Budget is Required
- Bank Statement reconciled Monthly
- President must sign the bank statement & review checks written monthly
- Principal does not decide how money is spent

## TO DO

- Gross Income & Gross Expenses
- No NET figures
- Easy, Clear Categories
- Year End Reports Due
- Share with Community

# CASH/CHECK/CREDIT CARD/ONLINE PAYMENT POLICIES

- You are **REQUIRED** to have these policies
- **SUBMIT** yours to  
[documents@ccparents council.org](mailto:documents@ccparents council.org)
- **SHARE** these policies with **VOLUNTEERS** handling **PTO monies**
- **YOU CANNOT GET CASH WITH A COUNTER CHECK. \*petty cash - speak to**
- **You are not allowed to write a check to yourself and sign it.** *Another board member must see the expenses and write the check and THEN you may sign that.*

# CASH/CHECK/CREDIT CARD/ONLINE PAYMENT POLICIES

## SUGGESTIONS

- Add Online Payment Policies
- Require 2 signatures on checks over \$500
- Use reimbursement forms
- Insist on itemized receipts - digitally or originals
- Use tickets for events (making cash handling minimal day of)
- Have 2 people count cash and sign off on the totals separately
- Use cash boxes with locks not bags
- Never let cash / checks / cash boxes go home with non-board volunteers
- NEVER use a personal email for Paypal or any other online service. ALWAYS use a generic PTO account - if you do not have one goto gmail and open one - ie [SchoolName.Treasurer@Gmail.com](mailto:SchoolName.Treasurer@Gmail.com) - make the password general - Mascot2018 - utilize google docs/sheets, etc. and share with President general email - keep a password sheet for Pres/Treas to pass along when you are done with office

## BUDGET & FINANCIAL cont.

Individual  
Donations  
are Personal

Restaurants  
cap \$1000  
per  
CALENDAR  
year

Sales Event  
income for  
Sales tax  
reporting

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## **POLICIES Continued**

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### **ONLINE PAYMENTS**

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**Use Vendor name: Treat same as Cash/Check**

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**Use a system with reports and keep the  
exports as backup**

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**Reconcile deposits with the bank**

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**EX: CheddarUP, RevTrak, BlackTie**

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**GENERIC EMAIL MUST BE USED**

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## **POLICIES Continued**

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# **ANNUAL YEAR END REVIEW**

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**Review NOT an audit**

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**PTO President to nominate someone from community to conduct a year end examination of the books.**

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**Suggest review is done over the summer before the new school year.**

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**Submit a copy to:**

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**[documents@ccparents council.org](mailto:documents@ccparents council.org)**

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# RECORD RETENTION

**ORIGINAL DOCUMENTS TO KEEP IN BINDER:  
IRS ORIGINAL LETTERS, ETC. INCEPTION DOCUMENTS**

Keep books  
& records  
min. 3 years  
7 max

If extensions  
are filed,  
keep your  
records  
longer

Must be  
available for  
public  
inspection  
within 7 days  
of request

RETAIN COPIES OF THESE IN YOUR GMAIL DRIVE:

- BYLAWS
- BUDGETS
- SUPPORTING DOCUMENTS
  - TAX FILINGS
  - MEETING MINUTES

# **FEDERAL TAX RETURN 990**

## **MANDATORY**

**ALL PTO'S MUST  
FILE THEIR FEDERAL  
TAX RETURN - THE  
990**

## **DUE**

**NOVEMBER 15TH**

## **EMAIL**

**documents@  
ccparents council.org**

## **FILE**

**Extensions by the  
due date if you  
cannot finish it in  
time to avoid  
penalties**

## **PENALTIES**

**Fines and Penalties  
are very hefty and  
very real for  
non-compliance**

# 990-N e-postcard

*Gross Receipts under \$50,000 DUE 11/15*

# 990-EZ users

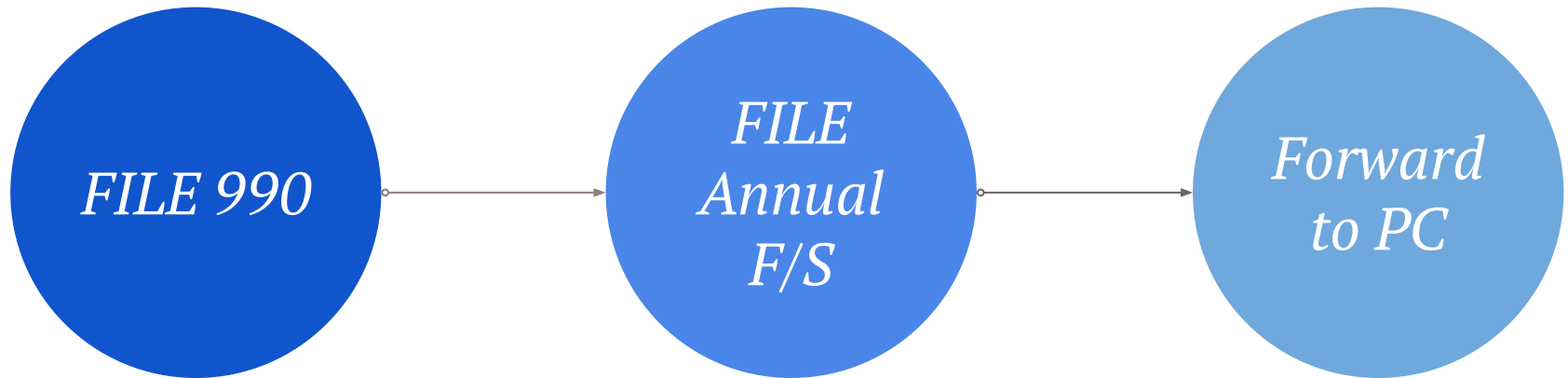
*Gross Receipts \$50,001 - \$200,000 DUE 11/15*

# 990 long form

*Gross Receipts \$200,001+ DUE 11/15*

**HIRE A TAX EXPERT!**

# COLORADO CHARITABLE ORGANIZATION ANNUAL FINANCIAL STATEMENT



**INTERNET ONLY SYSTEM**

**DUE NOVEMBER 15 - FILE 990 FIRST AND THEN USE TO COMPLETE**

**[documents@ccparents council.org](mailto:documents@ccparents council.org)**

**DO NOT USE YOUR PERSONAL ADDRESS. ALWAYS IN REPORTS USE  
THE SCHOOL ADDRESS. THIS IS ON ALL FILINGS FOR PTO.**

# COLORADO CHARITABLE ORGANIZATION SOS FEES

**\$10**

REGISTER OR  
RENEW



EMAIL PC

**NON-  
COMPLIANCE**

SOLICITING WHILE  
UNREGISTERED



**\$300 FINE**

**NON-  
RENEWAL**

FAILURE TO  
RENEW



**\$60 FINE**

**THIS IS SO EASY - IT TAKES 3 MINUTES TO DO - USE SCHOOL  
ADDRESS AND YOUR NAME**

# **W-9**

## **1099/MISC-1096**

**\*If Professional / Independent Contractor has ONE person with more than \$600 in the calendar year:**

- **THE VENDOR MUST FILL OUT A W-9 FORM**
- **YOU MUST GIVE THEM A 1099 BY JANUARY 31ST THE YEAR AFTER THE CALENDAR YEAR CLOSED**
- **YOU MUST FILE THE MISC-1096 FORMS TO THE IRS AND THE STATE OF COLORADO BY JANUARY 31ST**
- **TO QUALIFY FOR A 1099 THE PERSON YOU ARE PAYING MUST NOT BE AN S-CORPORATION OR A C-CORPORATION. THE PERSON YOU ARE PAYING WILL NOT BE A LARGE CORP.**
- **ONLY REQUIRED IF PERSON IS PAID OVER \$600**
- **VENDORS MUST BE APPROVED THRU PRINCIPAL AND RISK MANAGEMENT AT CCSD IF ON CAMPUS**



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# **MONEY IN/OUT**

*Income & Expenses*

# **SPENDING GUIDELINES**

- **FUNDS TO BE USED:**
  - **For EDUCATIONAL SUPPORT**
  - **In a TIMELY manner**
  - **For the PURPOSE they were donated**
  - **CANNOT benefit INDIVIDUALS**

**DO NOT CARRYOVER LARGE RESERVES  
FROM ONE YEAR TO THE NEXT**

**Operating expense < 2% of your budget**  
**Auxiliary items < 5% of your budget**

# EXPENSES

- **Record all expenses (do not net from income)**
- **Separate your expenses to match your income categories**
- **Expenses should be approved by the community in the annual budget.**
- **Use a reimbursement form--document ALL money in and out**
- **Original, itemized receipts (scan fine)**
- **Beware of donating to other non-profit organizations - best practice is to NOT do it. Why? Because donations received were for your mission not someone else's.**

# GRANT PROCESS

- **Grants must meet the “Educational Support” premise for Tax Exemption Status**
- **Have a written grant process and request form**
- **Approve grants according to PTCO bylaws and budget**
- **Grants can not be given to a closed group such as Discovery Imagination**
- **Consider Cherry Creek Schools Foundation for grants the PTCO cannot consider**
- **Fall/Spring as for 2 reports**
  - **Activity Budget vs Actual Grants**
  - **Grant Revenue & Expenditures**

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## DISTRICT ACCOUNTS

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### FACTS

- CCSD offers discounts for printing, etc. for the PTO for school use.
- Para-educators that are “at-will” positions can be funded with advanced payroll funding w/PTO funds.

### DO

- Ask the Principal or Office Manager for a copy of the monthly expenditures including PTO district accounts.

### DON'T

- Ask about a say in hiring/firing of school paras due to PTO funding. Just No.

# **DONATION ACKNOWLEDGEMENTS**

- **CASH DONATIONS**

\$250+ in calendar year = WRITTEN  
acknowledgement (sample on website)

- **IN-KIND DONATIONS**

Non-cash gifts: Describe item-DO NOT value  
property  
Is a requirement

- **QUID PRO QUO CONTRIBUTIONS**

Donation = Part donation/partly payment for  
goods/services (dinner)

**Donation = Donated Amount Less FMV  
Goods/Service**

# **ADVERTISING VS. SPONSORSHIP**

- **ADVERTISING** = qualitative / quantitative language, pricing information, or savings indication. Endorsing the offering. Inducing them to purchase or use the product.
- **SPONSORSHIP** = like a business card. Business name, logo, product lines connecting with an activity. Good faith donation in exchange for NO goods/services.
- **ADVERTISING** can constitute Unrelated Business Taxable Income (UBTI.) Collecting more than \$1000 of UBTI in one calendar year, from one company = a separate tax return (990-T) to be filed with the 990 due November 15.  
\*Restaurant Nights are the number 1 offender here.

**FLYER LANGUAGE:** Come support <school> on <date> at <Vendor> - A portion of the proceeds will be donated to our school. Verbalize all the the pricing/qualitative/quantitative you want!

**\*No mention this for \$200 off. No 10% donated. No \$5 pizzas. Etc.**

# **TAX EXEMPTION CERTIFICATE**

- **Each PTO should have or obtain a tax exemption certificate**
- **It exempts you from paying sales tax when purchasing PTO related items.**
- **No fee; Never expires. Obtained b/c of 501(c)3**
- **Colorado Department of Revenue distributes**
- **Can ask a frequent use vendor to keep it on file.**

# **COLORADO SALES TAX LICENSE**

- **Each PTO should apply for and maintain their own Sales Tax license.**
- **New licensees should apply for the charitable sales tax license - Request Annual filing and not Quarterly.**
- **Renews every odd-numbered year**
- **Colorado Department of Revenue distributes**
- **Applications and questions - their website**

# **COLORADO SALES TAX LICENSE**

**SALES TAX RETURN DUE 1/20 ANNUALLY**

**File a \$0 return even if no taxable sales**

**Denver/Glendale PTO'S may have  
CITY/COUNTY Taxes and should call their  
local offices for info.**

**SALES TAX LICENSE IS REQUIRED:**

**Selling products 12 DAYS OR MORE in a  
CALENDAR year  
OR Net Proceeds of Sales > \$25,000**

# PENALTIES

Federal	Federal	State	State	State
Failure to File 990	Form/Sch. Mistakes	Sales Tax Non-filer	Sales Tax Non Renewal Every Odd Year	NonRenewal Registration
<b>\$1000+</b>	<b>\$2500+</b>	<b>\$2500</b>	<b>\$100+</b>	<b>\$60 (max \$300)</b>

# BINGO & RAFFLE LICENSES

**APPLY ON COLORADO SECRETARY OF STATE WEBSITE**



- ABSOLUTELY CANNOT DEPOSIT FUNDS IN GENERAL OPERATING.  
CANNOT PAY YOUR VOLUNTEERS.**
- MONEY PAID TICKET TO BE DRAWN - WHEREAS THE WINNER RECEIVES  
GOODS/SERVICES W/ VALUE IS A RAFFLE AND REQUIRES A LICENSE**

# SUMMER

BANK  
AUTHORIZATION  
UPDATE WITH  
NEW BOARD

REVIEW YEAR  
END  
TREASURER  
RPTS & YEAR  
END BANK  
BALANCES

ASSIST WITH  
FINANCIAL  
REVIEW TO  
SUBMIT TO  
PC

REVIEW  
MONETARY  
POLICIES FOR  
ANY  
CHANGES

REVIEW  
BYLAWS TO  
SEE IF NEED  
CHANGES

REVIEW  
BUDGET

REVIEW  
GRANT  
AWARD  
POLICY

UPDATE  
AFFILIATION  
LETTER.  
SIGN/EMAIL  
W/NEW  
BUDGET

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# FALL

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SEND CHECK TO  
PC FOR DUES -  
DUE DATE 10/15

ATTEND FALL  
TREASURER  
WORKSHOP.  
ONCE PER  
CALENDAR YR

PUT TAX  
WORKSHOP ON  
YOUR  
CALENDAR (NO  
POSTCARDS)

990EZ OR 990N  
COMPLETE,  
FILED, 11/15  
PROVE MAILING  
COPY TO PC

FILE ANNUAL  
REPORT ONLINE  
CO SEC. STATE  
11/15  
COPY TO PC

# WINTER

SALES TAX RETURN DUE

COLORADO  
DEPARTMENT OF  
REVENUE

JANUARY 20TH  
\$0 DUE - FILE \$0 RETURN!

1099'S AND 1096 DUE

JANUARY 31ST

\$600 IS THRESHOLD

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# SPRING

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LIST OF NEW  
BOARD TO PC  
NAMES, #S,  
EMAILS

SPRING  
TREASURER  
WORKSHOP

REQUEST  
UNUSED PTO  
FUNDS &  
ACCOUNTING  
FROM  
DISTRICT

RUN YEAR  
END REPORT  
PRESENT TO  
SCHOOL  
COMMUNITY  
COPY TO PC

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## **QUICK REMINDERS**

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**PTO MANDATORY BOARD - PRESIDENT, TREASURER AND SECRETARY - If you do not have these 3 positions filled, call PC President**

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**Use a generic email always to pass on**

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**POSTCARD FILERS - DO NOT ATTEND tax workshop**

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**Grants - speak with principal for redundancy issues - PTO ultimate decision on their funds**

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**Bylaws 1st place for answers, then call PC for assistance and send copy of bylaw so we can read**

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**Be a Voice - Do NOT Raise Money for Families or Individuals**

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# Next Meeting

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September 11th

Suicide Prevention Month

Vendors

Introduction of Principals and PTO

*Thank you for your time!*

Good luck this school year and contact us if  
you have any questions!



Cherry Creek Schools  
Parents' Council

*[www.ccparentscouncil.org](http://www.ccparentscouncil.org)*