



PTA Leadership Training Days

Active Affiliation

Due October 31, 2024

Hosted by LAPTA VP of Affiliation
Affiliation@LouisianaPTA.org
(985) 778-5799

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Why are we here? Why do you *keep doing this*?

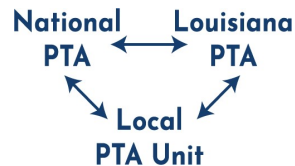
To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

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Active Affiliation

Affiliation is the **connection** or **relationship** between National PTA, Louisiana PTA, and the Local PTA Unit. While the PTA operates independently, it is legally attached to National PTA and LAPTA. It is similar to a franchise relationship.



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What is Active Affiliation?

- Local PTAs annually submit required paperwork to Louisiana PTA. LAPTA then submits paperwork to National PTA to keep everyone in Active Affiliation.
- To have “Active Affiliation” means that the Local Unit is current with its obligations to maintain its IRS status and National PTA affiliation.
- **To be affiliated means that the PTA is a valid nonprofit who does not pay income tax on their earnings.**
- The Active Affiliation Report includes nine items. The files are uploaded at LouisianaPTA.org/affiliation. Most file formats are accepted.
- If a PTA does not submit the report, they move into the Retention Phase which tries to keep the PTA from losing its nonprofit status.

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Due October 31, 2024

The following items are individually uploaded into the corresponding field. Please do not combine files. See further information at LouisianaPTA.org/affiliation.

1. MEMBERSHIP: Submit proof of paid dues which are paid to LAPTA at LouisianaPTA.org/membership.
2. REGISTRATION: Register all Board Members at LouisianaPTA.org/register. Officers are required.
3. BYLAWS: Submit the first page of the Bylaws with the LAPTA approval stamp.
4. TAXES: Submit proof of 2022 or 2023 filed and accepted IRS Form 990 tax filing.
5. BUDGET: Submit the 1) Local Budget Approval Form **and** 2) the approved Annual Budget.
6. AUDIT REPORT: Submit the Audit Committee Report for the previous year.
7. ARTICLES OF INCORPORATION: Submit the updated Articles of Incorporation from Louisiana Secretary of State at geauxbiz.com.
8. INSURANCE: Submit the insurance declaration page.
9. TRAINING: Submit proof of training for officers from LAPTA training or see LouisianaPTA.org/training.

Once the PTA fully submits their affiliation requirements, they will receive the **501(c)(3) Validation Letter** which proves to other businesses that it is a valid non-profit.

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1.) Membership

Each PTA must purchase at least 30 PTA memberships per year. **Please faithfully and routinely submit member dues to LAPTA. Membership is the structure and foundation of PTA.**

- The PTA is obligated to submit dues to LAPTA for each person that joins their PTA. The total dues is \$3.50 per person which includes LAPTA and National PTA dues. LAPTA get \$1.25 and then forwards to National PTA \$2.25 for the Local PTA Unit.
- To submit dues, go to LouisianaPTA.org/membership and follow the link to Submit Member Dues through CheddarUp.
- The amount of dues paid is far less than the amount of income taxes the PTA would owe if it were not a nonprofit.
- For the AA Report, upload the email confirmation of purchase. Save it as a PDF, Word doc, screen shot, etc.

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2.) Register Officers with LAPTA

All officers are required to register annually with LAPTA at LouisianaPTA.org/register. Board Members are encouraged to register.

- Every PTA is required by law to have a President, Treasurer, and Secretary.
- This is how LAPTA communicates with the Local PTA Units. If LAPTA does not have your information, you will not know what is happening.
- Please READ all emails closely that you get from LAPTA. It is an important duty as a PTA leader.
- For the Affiliation Report, list all elected officers, their position, and if they are registered.
- Example: Beth Maillho, President, registered

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3.) Bylaws

- The Bylaws define the primary characteristics of the organization, prescribe how the association functions, and include all rules considered important to the rights and responsibilities of its membership.
- PTAs must use the LAPTA Bylaws Template, revised May 2024. It includes required language which cannot be changed and allows the local PTA to customize only certain details.
- Bylaws expire every three years. Check to see when your Bylaws expire. Check the list of expiration dates now.
- See LouisianaPTA.org/bylaws or search the Toolkit Section 10. Email Bylaws@LouisianaPTA.org for a copy.
- For the Affiliation Report, upload the document or the first page of Bylaws showing the LAPTA approval stamp and approval date in any file format.

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4.) Federal Taxes

- LAPTA and all subordinate units in Active Affiliation are exempt from federal income tax as charitable organizations under the provisions of section 501(c)(3) of the IRS.
- Annually, LAPTA is required to submit to the IRS a list of all units in Active Affiliation who are covered by the group exemption. Any unit not listed would be subject to **INCOME TAX** on all earnings.
- See Treasurer Toolkit for details on filing taxes.
- For the Affiliation Report, upload proof of 2022 or 2023 filed and accepted IRS tax filing.
- 2023 taxes are due to the IRS by November 15.

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5.) Budget

- The proposed budget is presented to the Board of Directors for any changes. Then the proposed budget is presented to the General Membership line by line for their final approval. Make sure it contains the Start Up Funds line item.
- Complete the Local PTA Budget Approval Form located in the Treasurer Toolkit or go to LouisianaPTA.org/treasurer.
- **For the AA Report, upload TWO documents:**
 - 1) Local PTA Budget Approval Form AND**
 - 2) Approved Annual Budget**

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6.) Audit

- The Audit Committee of at least three people who are not bank signers reviews the books and completes the Audit Committee Report. This report is in the Treasurer Toolkit.
- It compares the receipts in the binder to the bank statement as well as the actual budget amounts to the approved budget amounts.
- If you have an accountant do an audit on your books, you still need to use the LAPTA Form.
- For the AA Report, upload the completed Audit Committee Report for 2023 in any file format.

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7.) Articles of Incorporation

- The Louisiana Secretary of State requires all nonprofits to annually file at GeauxBiz.com.
- Log in, update the officer data, and pay the \$10 renewal fee, plus \$5 fee for credit cards or checks have no fee. You can create a new login if you don't have the previous login details.
- Double check that the updated report says, "In Good Standing." Save the report to your files.
- Find out when your Annual Report expires.
- For the AA Report, upload the in good standing Articles of Incorporation Annual Report.

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8.) Insurance

- LAPTA requires all PTAs to obtain adequate insurance protection against liability and monetary loss due to fraud or dishonest acts.
- Purchase insurance coverage from any company such as Association Insurance Management (AIM) at (800) 876-4044 or AIM-companies.com.
- Consider getting additional coverage for online activities.
- Go to **LouisianaPTA.org/treasurer** for an explanation video from AIM.
- For the AA Report, upload the insurance declaration page, if applicable, in any file format.

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9.) Training

- All elected officers need annual PTA Leadership Training. Other Board members are encouraged to receive training, especially since all Board members should understand the other positions and roles.
- Sources for training are:
 1. LAPTA Leadership Training Days
 2. LAPTA Zoom Training Meetings in September
 3. Previous courses at LouisianaPTA.org/training.
 4. LAPTA Individualized Training in person or Zoom
- Download the Proof of Training Certificate at LouisianaPTA.org/training.
- For AA Report, upload the Proof of Training Certificate for all officers in any file format.

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501(c)(3) Validation Letter

Once the affiliation requirements are fulfilled, LAPTA emails the 501(c)(3) Validation Letter to the PTA proving its nonprofit status.

Summary

- Active Affiliation Report is due **October 31, 2024**.
- Visit **LouisianaPTA.org/affiliation** for details. Most forms are at **LouisianaPTA.org/treasurer**.
- It can be filed in multiple times, but one submittal is preferred. If you do not have it done by the deadline, keep working on it. Email Affiliation@LouisianaPTA.org to give an update on your situation.
- We are all on the same team and work together to get it done! Contact VP of Affiliation at Affiliation@LouisianaPTA.org with questions.

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Retention Phase

For PTA who do not file the paperwork by October 31, 2024, then they enter the Retention Phase.

- Some PTA officers might inherit a PTA not in compliance and might not even know about Active Affiliation while others might knowingly not comply. The reason doesn't matter. It's more important about what direction we are working toward.
- Communication with LAPTA is key. Local Units will not be "in trouble" or scolded, but rather LAPTA welcomes their efforts and want to work together to get Local Units back to Active Affiliation status.
- Ask for help! Contact VP of Affiliation Philip Davis at Affiliation@LouisianaPTA.org or President Beth Maillho at (985) 778-5799 or President@LouisianaPTA.org.

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Steps of the Retention Plan

- 1. Notification:** LAPTA gives 30 days to submit the missing items.
- 2. Restriction:** The Local PTA Unit is given a second 30-day period to submit the missing items and are additionally not eligible for awards, programs, or grants by LAPTA or National PTA.
- 3. Intervention:** After 60 days, the PTA signs a Plan of Action which designates new deadlines for the missing items.
- 4. Restructure:** If the PTA does not complete the report, LAPTA may choose to restructure the leadership of the PTA or choose to move into the Dissolution Phase.
- 5. Dissolution:** A Local Unit is considered for revocation of their charter and loss of their LAPTA associated IRS 501(c)(3) nonprofit status if: Active Affiliation is not acquired for 3 consecutive years; PTA leadership refuses to implement the Plan of Action; or the PTA is not in compliance with the Purposes and Principles of PTA.

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