

**Neighborhood Council Funding Program
APPLICATION for Neighborhood Purposes Grant (NPG)**



This form is to be completed by the applicant seeking the Neighborhood Purposes Grant and submitted to the Neighborhood Council from whom the grant is being sought. All applications for grants must be reviewed and approved in a public meeting. Upon approval of the application the Neighborhood Council (NC) shall submit the application along with all required documentation to the Office of the City Clerk, NC Funding Program.

Name of NC from which you are seeking this grant: Sherman Oaks Neighborhood Council

SECTION I - APPLICANT INFORMATION

1a) Chandler Elementary PTA 95-6207073 CA
Organization Name *Federal I.D. # (EIN#)* *State of Incorporation* *Date of 501(c)(3) Status (if applicable)*

1b) 14030 Weddington St. Sherman Oaks CA 91401
Organization Mailing Address *City* *State* *Zip Code*

1c) _____
Business Address (If different) *City* *State* *Zip Code*

1d) **PRIMARY CONTACT INFORMATION:**
Kristi Jerome 310-490-3553 kclainos@hotmail.com
Name *Phone* *Email*

2) **Type of Organization- Please select one:**
 Public School (not to include private schools) **or** 501(c)(3) Non-Profit (other than religious institutions)
Attach Signed letter on School Letterhead **Attach IRS Determination Letter**

3) _____
Name / Address of Affiliated Organization (if applicable) *City* *State* *Zip Code*

SECTION II - PROJECT DESCRIPTION

4) Please describe the purpose and intent of the grant.

We are thrilled at how close we are to having our dream of an organic, sustainable and edible garden for our kids at Chandler Elementary. Thank you so much for this opportunity to be considered for these much needed finishing funds.

Our plan is to build six 4'9"x16'5" redwood garden beds and plant an organic, edible and sustainable garden. Our students will be given hands-on lessons as we intend to incorporate a STEM based program once the garden is up and running. Among other things, they will learn about the life cycle of plants, why pollinators are so critical to the environment, the importance of water conservation, how to compost and why growing our own food helps limit our carbon footprint. +

5) How will this grant be used to primarily support or serve a public purpose and benefit the public at-large. (Grants cannot be used as rewards or prizes for individuals)

Our hope is that the garden program can strengthen ties between the school and the Sherman Oaks community. We would love to have local senior citizens with gardening skills volunteer in the garden and work side-by-side with the kids. Another one of our goals would be to donate some of what we grow to those in our community who may be in need. This would be a wonderful opportunity for the kids to share the fruits of their labor.



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2327 L Street, Sacramento, CA 95816

(916) 440-1985 • Fax (916) 440-1986 • info@capta.org • www.capta.org

LETTER OF DETERMINATION

July 31, 2017

Jenna LaFontaine, Unit President
Chandler Elementary PTA [2654]

Dear Jenna:

In response to request of this office concerning your PTA's tax-exempt status, a copy of our group ruling letter dated November 18, 1943, from Internal Revenue, which grants federal income tax exemption to all PTAs in California, is enclosed. You will note the Internal Revenue Code section at that time as referred to in the letter was 101(6)—now Section 501(c)(3) as indicated in all PTA bylaws in California. The group exemption number assigned to the California State PTA is GEN-0646.

Also enclosed is a copy of the February 24, 2010 letter from Franchise Tax Board confirming PTA's exemption from state franchise or income tax under Section 23701d of the Revenue and Taxation Code.

Both the federal and state exemption letters cover all of our divisions—local units (associations), councils and districts. The letters are issued to the California Congress of Parents and Teachers, Inc. The corporate name was changed as indicated on this letterhead by vote of the annual convention on May 5, 1978, and has been recorded and filed with the Secretary of State with certificate endorsed on August 14, 1978.

Chandler Elementary PTA is a unit in good standing. It was organized on November 9, 1949 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Chandler Elementary PTA located at 14030 Weddington Street, Sherman Oaks, CA, 91401 in the Thirty-First District, California Congress of Parents, Teachers and Students, Incorporated, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Chandler Elementary PTA is 956207073 and the assigned Franchise Tax Board entity number is 8024172.

Sincerely,

A handwritten signature in cursive script that reads "KayDee Walburn".

KayDee Walburn
Accounting Assistant

cc: District President



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2327 L Street, Sacramento, CA 95816-5014

916.440.1985 • FAX 916.440.1986 • E-mail info@capta.org • www.capta.org

To whom it may concern:

All 3,585+ PTAs in California have their own bylaws under which they conduct business and are each fiscally responsible for their own organization. Each PTA has their own EIN and FTB number and, as a separate entity, file their own information tax returns with the IRS and Franchise Tax Board; CAPTA does not file a group return. In addition, each PTA is registered with the Registry of Charitable Trusts (CA Department of Justice, Office of the Attorney General), having been assigned their own Charitable Trust number, and file a report annually as a separate entity.

California State PTA has received a group exemption (GEN 0646) from the IRS which grants tax-exempt status to all of our subordinate organizations and they are a 501(c)3 organization. The Franchise Tax Board recognizes this group exemption and considers all our units tax exempt also. CAPTA supplies a list of PTAs that are in good standing with CAPTA to both government entities annually so they know which we are claiming as subordinate organizations. The IRS does not issue the Letter of Determination to subordinate organizations under a group exemption, that letter must be supplied by the parent organization (CAPTA). Therefore the only letter the unit will be able to provide is the Letter of Determination issued annually upon request by the CAPTA. There will also be attached the supporting documents referenced in the letter that show CAPTA is tax-exempt.

While the FTB identifies our PTAs with their own names, the IRS lists them all under the name of the parent organization with the individual PTA name as the sort name (see link below). Unfortunately, this causes many issues for our subordinates that are opening bank accounts, updating check signers, and those seeing donations and fundraising services.

<http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF>

Cyndi Barton
Membership Coordinator
CALIFORNIA STATE PTA
cbarton@capta.org



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:l

MAP

NOV 18 1943

California Congress of Parents and Teachers, Inc.,
416 Union Building,
Second and Broadway,
San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for educational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.

NOV 6 1992

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

FELICIA C MIRAFLORE

PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
930 GEORGIA ST
LOS ANGELES, CA 90015-1322

Telephone Number:

213-894-2336

Refer Reply to:

EO-1102-92

Date:

NOV 6 5 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992 regarding the above named-organization.

A review of our records indicate that this organization was recognized to be exempt from Federal income tax under Internal Revenue Code section 501(c)(3). Group exemption number 0646 has been assigned to the parent organization and its subordinates. The determination letter issued in November 1943 continues to be in effect.

You should contact your parent organization for a copy of their determination letter.

If you need any further assistance, please feel free to contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,



Felicia C Miraflore
Disclosure Assistant



3001 N Coolidge Ave
 Los Angeles, CA 90039
 License C-27: #1059463

ESTIMATE

ESTIMATE REQUESTED BY:

DATE

11/18/2021

Chandler Elementary
 attn: Kristi Jerome
 14030 Weddington St
 Sherman Oaks, CA 91401

MATERIALS				
Quantity	Description	Rate	Tax?	Amount
6	4'x9'x16.5" redwood raised beds (using 2x6 calheart redwood) with hardware cloth + dividers every 3'	\$695.00	<input checked="" type="checkbox"/>	\$4,170.00
297	Organic soil blend (cu ft)	\$7.50	<input checked="" type="checkbox"/>	\$2,227.50
4	Espalier trellises	\$50.00	<input checked="" type="checkbox"/>	\$200.00
216	Drip irrigation within raised beds*	\$3.00	<input checked="" type="checkbox"/>	\$648.00
1	Low boy dumpster for soil removal during site prep		<input type="checkbox"/>	\$600.00
1	Dump run for old lumber	\$75.00	<input type="checkbox"/>	\$75.00
	Mulch (4 yards), edging & woven landscape fabric, including delivery		<input checked="" type="checkbox"/>	\$825.00
1	Portapotty rental (up to a month)**		<input type="checkbox"/>	\$450.00
		Sales Tax	9.50%	\$688.32
			Materials Total	\$9,883.82

LABOR		
Description		Amount
Site prep - remove existing garden beds & turf around them, including sod cutter rental		\$3,520.00
Set edging, install landscape fabric		\$520.00
Build, place & level raised beds, fill with organic soil		\$3,120.00
Run drip irrigation		\$780.00
Mulch & finishing touches		\$780.00
		Subtotal
		\$8,720.00
		Total
		\$18,603.82

Notes

- *Assumes valve for garden area is in working order, has appropriate filter/pressure regulator and is located in valve boxes nearby so that plumbing irrigation laterals is minimal.
- **Waived if on-site restroom access, but we include by default.
- Change orders billed separately. Payment is requested upon completion.
- Payments (for install) made by credit card are subject to a 3% processing fee.