

**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) Kester Avenue Elementary PTA 95-6204899 CA 5/24/1951  
**Organization Name** **Federal I.D. # (EIN#)** **State of Incorporation** **Date of 501(c)(3) Status (if applicable)**

1b) 5353 Kester Avenue Sherman Oaks CA 91411  
**Organization Mailing Address** **City** **State** **Zip Code**

1c) \_\_\_\_\_  
**Business Address (if different)** **City** **State** **Zip Code**

**1d) PRIMARY CONTACT INFORMATION:**

Jessica Raymondjack 3106990411 jess.raymondjack@cshs.org  
**Name** **Phone** **Email**

**2) Type of Organization- Please select one:**

- Public School (not to include private schools) **Attach Signed letter on School Letterhead** **or**  501(c)(3) Non-Profit (other than religious institutions) **Attach IRS Determination Letter**

3) Kester Avenue Elementary/Kester Magnet Sherman Oaks CA 91411  
**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.**

Kester Farms is the school garden that was built about 10 years ago, which was a community effort from EnrichLA, parents, teachers and staff. It has been cared for by our Kester community and our wonderful Garden Ranger from EnrichLA. During the pandemic the garden fell into disrepair and we have had a serious bermuda grass problem with it invading the beds. We also have realized the seating and outdoor area was not conducive with the high temperatures. We have engaged EnrichLA to give our garden a much needed face lift, which will include new, lined garden beds, wood chips to discourage grass growth, a tree stump conversation circle and a new, shaded outdoor classroom. We are hopeful that with these improvements we can increase the time our garden ranger is able to come to Kester from 1 day to 2 days a week, therefore doubling the time students get to enjoy the garden and outdoor classroom.

**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)**

This grant will be used on the building supplies needed to renovate the garden. We have already engaged with EnrichLA to do the work. This new garden and outdoor classroom will give students a place to appreciate plants, nature and healthy eating. The ranger teaches a STEM-based curriculum that includes: the science behind how and why plants grow, wellness education, nutritional cooking classes, environmental stewardship as well as vocabulary and terminology. There are many children still suffering the impact of Covid and having a serene place to go and sit makes all the difference. Making sure our children have a place to appreciate nature and find peace is one of the best gifts we can give them and will help them grow into more productive and well-rounded citizens who care about the world around them.





## materials : Sheet1

	Qty	Material	Qty of material	Cost	Total	
Picnic Tables	4	Redwood 2 x 6 x 12	10	\$43.28	\$1,731.20	<a href="https://www.homedepot.com/p/2-in-x-6-in-x-12-ft-Con-Heart-Redwood-S4S-Untreat">https://www.homedepot.com/p/2-in-x-6-in-x-12-ft-Con-Heart-Redwood-S4S-Untreat</a>
Wood for planter boxes	6	Redwood 2 x 12 x 12	6	\$59.87	\$2,155.32	<a href="https://www.lowes.com/pd/Top-Choice-Redwood-Construction-Wood-Common-Actu">https://www.lowes.com/pd/Top-Choice-Redwood-Construction-Wood-Common-Actu</a>
Tree stumps for conversation circle	12	stumps sanded sealed	1	\$121.00	\$1,452.00	<a href="https://www.lowes.com/pd/Top-Choice-Redwood-Construction-Wood-Common-Actu">https://www.lowes.com/pd/Top-Choice-Redwood-Construction-Wood-Common-Actu</a>



323 813 1768 | [Team@enrichla.org](mailto:Team@enrichla.org)

2173 CEDARHURST DRIVE, LOS ANGELES, CA 90027  
 Tel: (323) 387-3866,  
 Email: [tomasogrady@enrichla.org](mailto:tomasogrady@enrichla.org), Website: [www.enrichla.org](http://www.enrichla.org),  
 Tax ID: 27-2797687, LAUSD Vendor No. 215636

Kester Avenue Elementary 5353 Kester Ave Sherman Oaks, CA 91411 Attention : Raymond Jack Jessica	<b>Quote # :</b> <b>78a</b>  Date : 11/08/2022				
Description	Amount				
<p>EXTREME MAKEOVER OF GARDEN - SUMMARY -</p> <p>Shaded outdoor classroom at location discussed with picnic table redwood seating x 4 + Chalkboard + teaching ledge + CNC sign+ shade sails + pressure washing + DG color asphalt staining earth color.</p> <p>Rehabilitate and expand the edible teaching garden and areas at the location specified to include. Remove old sink station and older beds on street side + Sand and pressure wash existing garden beds, ADD NEW LARGER square BEDS ( 3 to 4) redwood 18" high , add caps, use the existing new soil, add new irrigation to new beds. Build out a new sink station between garden and classroom. Add Wood chips throughout.          Add fruit trees with new irrigation -</p> <p>Original work half contribution</p> <p>Add tree stump conversation circle, Pressure wash and stencil area</p> <p><b>Planning and permits:</b> All work by submittals to district project approval tracking sheet if needed and subsequent Lic. Agreement.          All District protocols to be adhered to. All plants to be district approved. All work to be as approved by OEHS and Asset management.          see details and examples in gallery</p> <p>Provide insurance INCLUDING workers comp</p>	<p>\$3,730</p> <p>\$5,612</p> <p>\$1,435</p> <p>\$960</p>				
<b>Comments &amp; Instructions :</b>	<table border="1"> <tr> <td style="text-align: right;"><b>Sub Total</b></td> <td style="text-align: right;">\$ \$11,737.00</td> </tr> <tr> <td style="text-align: right;"><b>Total</b></td> <td style="text-align: right;">\$ \$11,737.00</td> </tr> </table>	<b>Sub Total</b>	\$ \$11,737.00	<b>Total</b>	\$ \$11,737.00
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<b>Total</b>	\$ \$11,737.00				

**Terms & Conditions :**

- Please make all checks payable to : **ENRICHLA 2173 CEDARHURST DRIVE, LOS ANGELES, CA 90027**
- ENRICHLA is a 501-C-3 non-profit.
- Contact: Executive Director Tomas O'Grady at tomasogrady@enrichla.org with any questions
- Office Contact: 323.387.3866

**At Kester Avenue Elementary**

**EXTREME MAKEOVER OF GARDEN - SUMMARY** - Fully shaded outdoor classroom with picnic table redwood seating + Chalkboard+ CNC sign+ new beds) Rehabilitate and expand the edible teaching garden and areas at the location specified to include. -New shaded teaching station with 4 new redwood picnic tables (4), +shade sails at location discussed + Remove old sink station and older beds + Sand and pressure wash existing garden beds, ADD NEW LARGER square BEDS ( 3 or 4) redwood , add caps, Add decomposed granite in between - Add Wood chips throughout. - reuse new soil and add to as needed. Add tree stump conversation circle - CNC garden sign + Add new cedar Compost station - Add fruit trees with new irrigation - add new outdoor sink at location discussed , - REpair all wooden beds and replace where needed. ADD NEW TEACHING BENCH + chalkboard . SEE additional SCOPE BELOW AND ATTACHED GALLERY. Pressure wash asphalt and stain at outdoor classroom

***The following set of standards may or may not apply to this project.***

**Redwood Raised Beds:** Garden boxes typical 4' x 8' x 18" , with district approved separation fabric to existing soil.

**Soil :** Kellogg Garden Organics Raised Bed & Potting Mix or equal with Peat moss & coconut coir added for improved moisture retention. All organic with added fertilizers: bat guano, chicken manure, dairy manure, worm castings, kelp meal and feather meal. OMRI certified organic!

**Irrigation :** Netafim Techline CV Drip Tube, 12 in. Emitter Spacing, .26 GPH, 17mm Diameter.Rainbird PRF075RBY - 3/4 in. Pressure-Regulating Filter (RBY) 3/4 in. static. PF RBY Filter Cap has sealing O-ring and unthreads to provide access to the filter element for easy cleaning. 30 psi pressure regulator is integrated into the filter body. 200 mesh (75 micron) screen pre-assembled. Orbit One/two Outlet Single-Dial Watering-controller. Battery.

**Hand Watering:** 304 Stainless Steel Garden Hose, Lightweight Metal Hose Kink Free (50FT, Stainless)+ Steel Wall-Mounted Heavy Duty Garden Hose Holder.

**Redwood picnic tables:** Unfinished, untreated smooth common redwood.

**Garden Sign and Chalkboard and teaching station.** CNC cut sign on chalkboard flat color finish Medium density overlay panel (MDO panel), with a weather-resistant resin overlay bonded to the wood by heat and pressure.

**Compost Kit:** Tumblers, signs, easy off buckets

**Fruit Trees:** From district approved list.

**Shade Sails:** Fabric material, permeable, allows water and airflow to go through to prevent pooling water. 95% UV blockage, seamed edges, corners are finished with stainless steel D ring.

**Washing Station:** Redwood top, Sink, Stainless steel sink 18 1/8x15 3/4 " T&S 5F-1SLX10 Single Supply Deck Mount Faucet with 10" Swivel Nozzle - ADA Compliant

**Painted and or Stenciled Asphalt:** District approved StreetBond SB-120 100% Acrylic Pavement Coating stain/paint over existing asphalt after pressure washing.

**Bark floor:** Wood chips forest floor over landscape fabric or cardboard between beds.

**Planning and permits:** All work by submittals to district project approval tracking sheet and subsequent Lic. Agreement.

All District protocols to be adhered to. All plants to be district approved. All work to be as approved by OEHS and Asset management.

**see details and examples in gallery of our work below**











TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1

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.

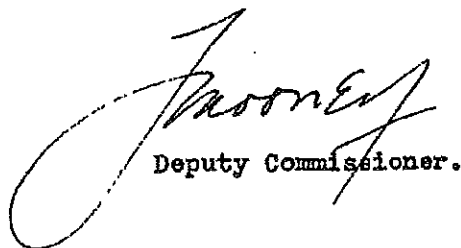
Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

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 MIRAFLOR

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 Mirafior*  
Felicia C Mirafior  
Disclosure Assistant



## Entity Status Letter

Date:

ESL ID:

### Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID:

Entity Name:

1. The entity is in good standing with the Franchise Tax Board.
2. The entity is **not** in good standing with the Franchise Tax Board.
3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701
4. We do not have current information about the entity.
5. The entity was administratively dissolved/cancelled on \_\_\_\_\_ through the Franchise Tax Board Administrative Dissolution process.

### Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

### Connect With Us

Web: [ftb.ca.gov](http://ftb.ca.gov)  
Phone: 800-852-5711 from 7 a.m. to 5 p.m. weekdays, except state holidays  
916-845-6500 from outside the United States

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

**8.1 Bylaws of the California Congress of Parents, Teachers, and Students, Inc.**

*(As Amended, May 2002)*

**ARTICLE I — NAME**

The name of this corporation is the California Congress of Parents, Teachers, and Students, Inc., a branch of the National Congress of Parents and Teachers. It is also known and will be referred to in these bylaws as the California State PTA.

*Hereinafter in these bylaws the term "local PTA" wherever used to designate a local unit shall also designate "PTSA" where such may exist.*

**★★★ ARTICLE II — PURPOSES**

*Section 1.* The purposes of the California State PTA, in common with those of the National PTA, are:

- a. To promote the welfare of children and youth in home, school, community, and place of worship.
- b. To raise the standards of home life.
- c. To secure adequate laws for the care and protection of children and youth.
- d. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth, and
- e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

*Section 2.* The purposes of the National PTA and the California State PTA are promoted through an advocacy and educational program directed toward parents and teachers and the general public; developed through conferences, committees, projects and programs; and governed and qualified by the basic policies set forth in Article III.

*Section 3.* The organization is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding Section of any future Federal tax code (hereinafter "Internal Revenue Code").

**★★★ ARTICLE III — BASIC POLICIES**

THE FOLLOWING are basic policies of the California State PTA, in common with those of the National PTA:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan;
- b. The organization shall work with the schools and community to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities;
- c. The organization shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools and the community at large;
- d. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof;
- e. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code;
- f. Upon the dissolution of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of the National PTA;
- g. The organization or members in their official capacities shall not — directly or indirectly — participate or intervene (in any way, including the publishing or distributing of statements) in



*everychild.one voice.*

2327 L Street, Sacramento, CA 95816

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

## LETTER OF DETERMINATION

January 15, 2020

Amanda Plummer, Unit President  
Kester Avenue Elementary PTA [2600]

Dear Amanda:

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.

Kester Avenue Elementary PTA is a unit in good standing. It was organized on May 24, 1951 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Kester Avenue Elementary PTA located at 5353 Kester Avenue, Van Nuys, CA, 91411 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 Kester Avenue Elementary PTA is 956204899 and the assigned Franchise Tax Board entity number is 8018449.

Sincerely,

A handwritten signature in cursive script that reads "Donna Broussard".

Donna Broussard  
Tax Filing Assistant

cc: District President



*everychild.one voice.*

2327 L Street, Sacramento, CA 95816-5014

916.440.1985 • FAX 916.440.1986 • E-mail [info@capta.org](mailto:info@capta.org) • [www.capta.org](http://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](mailto:cbarton@capta.org)