

TREASURER'S PRIMARY DUTIES

- Keep accurate financial records
- Treasurer's Report
- · File required government reports
- Assist in preparing budget
 New budget should be based on:
 Last year's expenses
 Current year's goal
 Must be adopted by majority vote of association
 May be amended by a 2/3 vote

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MAINTAINING FINANCIAL RECORDS

- · Keep accurate records
- · Record all sources of income
 - Separate donations from sales
 Use specific accounts for each fundraiser
- · Record all payments
 - Make all payments by check
 Must have two signers on each check
- · Reconcile bank statements monthly
- Consider software programs

TREASURER'S REPORT	TREA	SUR	ER'S	REP	ORT
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The Treasurer's report as referred to as the Bank Reconciliation Report should be provided at every board meeting and added to the permanent meeting minutes.

Be sure to include:

- •Period covered •Total income, expenditure, bank balance
- •Date prepared •Prepared by whom

Reports should be distributed to:

•Audit committee, secretary, president (other board officers as well)
•Keep permanent copy in treasurer's file

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MEMBERSHIP REPORTING

- · Membership dues are to be reported and submitted monthly
 - Membership Remittance Form available at www.haw
 Must include a copy of members list with remittance
- · Why is this important?
 - State and National PTA depend on dues
 Allows local PTA 501(c)(3) status
 Membership is counted through dues
- What happens if dues are not paid?
- HSPTSA cannot issue Unit in Good Standing Letter
 Insurance coverage for sponsored activities is jeopardized
 Could result in criminal investigation

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FINANCIAL REPORTS

- Submit Internal Revenue Service Tax Return to IRS (six months after the fiscal
- vear ends)

 990N (income less than \$50,000)

 990EZ (income less than \$200,000)

 990 (greater than \$200,000)
- General Excise Tax (G-45: semi annual)
 General Excise Tax (G-49: annual)
 Summary of G-45 filing

- Project Graduation/Booster Clubs
 Special guidelines available on HSPTSA website
 PTSA need to oversee the business transactions and dealings to include the safety of the graduates

FINANCIAL REPORTS (2)

- · Annual Audit Report
 - Perform after the fiscal year OR when the treasurer resigns/changes
 - Performed by internal audit committee or CPA
 - · Report should include:

 - Report should include:

 Fiscal year

 Include only actual amounts

 Show monies not belonging to local unit

 Summary for the entire year

 Date prepared

 Who prepared report

 - * Information and templates available at www.ptakit.org

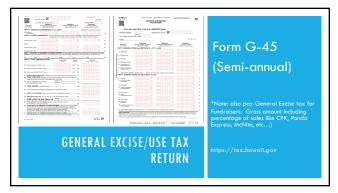
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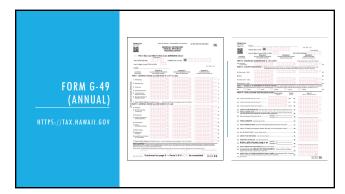
FUNDRAISING AND GRANTS

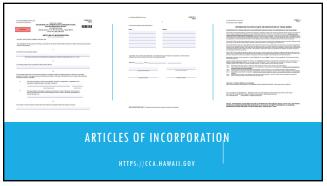
- The Golden Rule 3 to 1 Rule: For every fundraising activity, there should be at least three non-fundraising projects aimed at helping parents or children or others advocating for school improvements.
- A PTA should never undertake any form of fundraising that may be detrimental to character building.
- Think outside the box! Don't be afraid to ask other units around you to see what has and hasn't worked for their schools.
- Create a master list of vendors, community supporters, and active donation sites to pass on to future leaders.
- Grants: Investigate popular opportunities, including businesses, local community organizations, health and wellness organizations, internet searches

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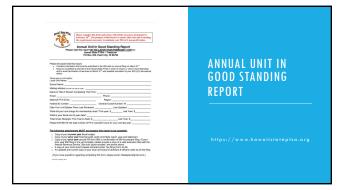








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	Balance per bank statement at July 31,	50.00
	Deposits in Transit (add):	\$0.00
	Checks outstanding (less):	\$0.00
BANK	Balance per bank statement at July 33,	\$0.00
RECONCILIATION	Checkbook balance as of June 30,	\$0.00
RECUNCILIATION	Deposits in Transit	
	Add: Deposit (membership) Deposit (hundralsing)	\$0.00 \$0.00
(SAMPLE)	Interest Earned	\$0.00 \$0.00
	Checks issued 123 description 456 description	\$0.00 \$0.00 \$0.00
	Checkbook Balance as of July 31,	\$0.00
	Certificate of Deposit - balance as of July 31, (IF ANY) Money Market dollance as of July 31, (IF ANY)	\$0.00 \$0.00
	Total Cash Accounts as of July 31,	50.00

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	Financial Review (Audit) Committee Report
	Financial Review Period: MM/DD/YYYY to MM/DD/YYYY
	Name of PTA/PTSA Unit:
	Name of Bank Account:
	(i.e. checking, savings, money market, project grad, etc.)
	Balance on hand as of sMonth's 1, sYear's \$0.00
	Interest earned from (Menth) 1, (Year) - (Menth) 51, (Year) 50.00
	Total cash from Warsh 1, Wear> - Warsh> 31, Wear> \$0.00
	Disbursements from Worstin 1, Wear? - Worstin S1, Wear? \$0.00
	Balance on hand as of (Month): 83, (Year): \$0.00
EIN ANGLAL DEVIEW	Bank statement balance as of Month? 21, Wears: \$0.00
FINANCIAL REVIEW-	Difference between bank statement and balance per checkbook
THE REPLECT	To be reflected in Monthir's revised financial report: 50.00
	To be renected in sworth-3 revised mancial report. 20.00
AUDIT SAMPLE	Additional information is being requested by the audit compilation committee
AUDII SAMFLE	from the rName of Organizations. This information will be reviewed by the
	euclit compilation committee by MM/DD/YYY.
to a contract of the contract	Not emplicable for this audit correctation:
	The financial reservits of the < Name of Organization's were provided by the treasurer,
	Name. We have examined the financial records of the *Name of Organization* on *Oate*
	and find them to be correct and accurate. The compitation of the financial records was
	completed on this "Day" of "Month", "Year".
	Financial Review (Audit) committee:
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	rNamer (Dater
	Witnessed by
	Gignatura) (Data)
	Outgoing Treasurer's Signature
	-Signature* -Oate*
	Incoming Treasurer's Signature

