

PTSA REQUIREMENTS

- Local Unit Contact Form (Now available to complete online)
- Annual Unit in Good Standing Report (due by February 15th)
- Insurance Policy Premium (due by December 15th)
 Hawaii State PTSA will notify local units by mail
- Membership Dues Remittance Form (due the end of each month to meet National
- PTA submission)
 Local Unit Membership Roster (submitted with dues)
- Bylaws (should be updated every 2-3 years)
- Standards of Affiliation (list of PTA requirements)

These forms can be found at the following web address:

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TREASURER'S PRIMARY DUTIES

- Keep accurate financial records
- · Work with membership chair to be sure membership dues are accounted
- · Prepare financial reports
- · File required government reports
- Assist in preparing budget
 New budget should be based on:
 Last year's expenses
 This year's goal
 Must be adopted by majority vote of association
 May be amended by a 2/3 vote

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 (Quickbooks)

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TREASURER'S REPORT

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.

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
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- · Membership dues are to be reported and submitted monthly
 - Membership Remittance Form available at www.hav
 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, which may jeopardize grants and
 - funding
 Insurance coverage for sponsored activities is jeopardized
 Could result in criminal investigation

FINANCIAL REPORTS

- Submit Internal Revenue Service Tax Return to IRS (six months after the fiscal
- year 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

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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:

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

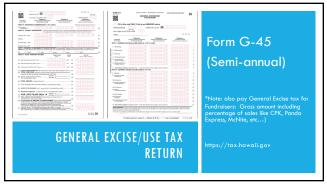
FUNDRAISING AND GRANTS

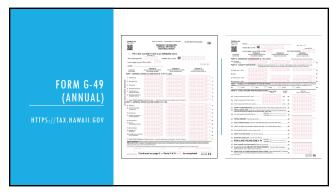
- The Golden Rule 3 to 1 Rule: For every fundraising activity, there should be at least three nonfundraising projects aimed at helping parents or children or others advocating for school improvements.
- A PTA should never undertake any form of fundraising that may be detrimental to character building.
- Children should not be exploited or used as fundraisers.
- 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

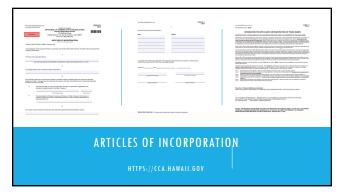
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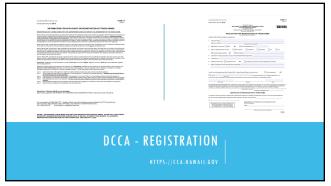


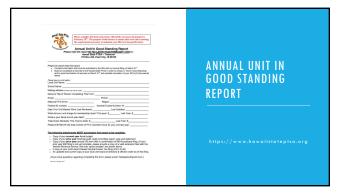
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	Deposits in Transit (add):	\$0.00
	Checks outstanding (less):	\$0.00
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RECONCILIATION	Checkbook balance as of June 30,	\$0.00
RECUNCILIATION	Deposits in Transit	
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	Checkbook Balance as of July 33,	50.00
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