Treasurer Huddle

July 16, 2026

Ninth District PTA

This meeting is being recorded and will be posted on the Ninth District PTA website for future viewing.

Presentation Overview

- **Cents-ible Solutions:**
  - Organizing Budget Categories
- **Collaborative Solving:**
  - Membership Dues
- **Hot Seat:**
  - Open Q & A for your current "financial fires" and roadblocks.

Budget Categories

- Using these categories will set up your books for easy filing of tax and informational filings.
- Income
  - Administration
  - Programs
  - Fundraisers
  - Income Not Belonging to the Unit- Pass Through Income
- Expenses
  - Administration
  - Programs
  - Fundraisers
  - Expenses Not Belonging to the Unit - Pass Through Expenses

Administration
Income

- Income related to the operation of your unit
  - Membership – Manual Dues
  - Membership – Online
    - Membership – Totem
    - Membership – Future Fund
  - Donations
  - Interest Income
- Bylaws – Membership Dues
  - Unit Portion
  - Council Portion (if In Council)
  - Remittance portion to either council or district
- Council/District portion of membership dues is not part of the unit Gross Income – So track it separately

Programs

- PTA activities designed to benefit all students, educate parents, or advocate for school improvements
  - Programs can have no income
  - Programs should have more expenses than income
- Examples of Programs –
  - Field Trips
  - Assemblies
  - Dances
  - Achievement Awards
  - Literacy/Math/Science Nights
  - So many more

Fundraisers

- Fundraisers are specific activities for the purpose of generating income to support programs
- 3 to 1 Rule - 3 Programs for each Fundraiser
- Example -
    - Fun Run/Jog-a-Thon
        - Assemblies
        - Quarterly Newsletter
        - Coffee with the Principal
    - Book Fair
        - Literacy Night
        - Back-to-School Night
        - Achievement Incentives
    - Fall Carnival
        - Field Trips (1 per grade level)
        - Social Media
        - Winter Dance

Pass-Through Income

- This Income is not reported as part of your Gross Income for tax filing purposes, so it must be kept separate.
- Pass-Through Income
  - Membership Dues collected for council/district/state/national PTAs
  - Freewill Offering – Founders' Day
- No other income is Pass-Through Income – all other income is part of Gross Income
  - Book Fair
  - Grants
  - Donations – Donations cannot be directed by person or group donating

Administration Expenses

- Membership
- Bank Fees-Merchant Fees (Paypal, Square, Totem)
- Operating Expenses
- Insurance
- Taxes- Tax/AG Filing
- Unallocated Reserve -
  - this amount is listed in your bylaws
  - This is the amount of money the executive board can authorize to be spent on budgeted or unbudgeted expenses between association meetings

Programs Expenses

- List each program separately so you can track the expenses for each
- Staying in Budget
  - Monitor each category
  - If the program goes over budget –
    - Amend the budget at the next executive board meeting
    - Have the association adopt the amendments at the next association meeting
  - If the program is under budget
    - Amend the budget to free up money for other programs
    - Need approval by executive board and association

Fundraising Expenses

- List each fundraiser separately so you can track the expenses for each
- Monitor each category
  - Amend the Fundraising expenses as needed just like with programs
- Provide information to the board on profitability of the fundraiser
  - Fundraisers should generate enough income for 3 programs
  - If the Fundraiser is not generating at least double its expense - may want to find a new fundraiser
  - Also evaluate income versus manpower - how much work is it for the profit

Pass-Through Expenses

- These expenses are not reported as part of your Gross Expenses for tax filing purposes, so it must be kept separate.
- Pass-Through Expenses
    - Membership Dues collected for council/district/state/national PTAs
    - Freewill Offering – Founders' Day
- No other expense is Pass-Through Expense – all other expenses are part of Gross Expenses
    - Book Fair
    - Grants
    - Donations – Donations cannot be directed by person or group donating

PTA - Guidelines

- PTA executive board with association approval determines how funds are raised
  - Donations cannot be directed by
    - Outside Donors
    - Principals
    - The School District
    - Funds collected for a specific program must notify donors
  - Expenditures cannot be
    - Used to benefit an individual/family/staff
    - All reimbursements/expenditures must have receipts equal to the payment
    - Money collected for a specific program should stay within budgeted amount

Membership Dues

- Membership - Membership Dues are listed in the Bylaws and cannot be changed without amending the bylaws
    - Bylaws Amendment requires
        - Committee to review bylaws
        - Submittal to Council or District Parliamentarian
        - Approval by Council/District/State Parliamentarian
    - Bylaws signed by State Parliamentarian require
        - Approval by Executive Board
        - Adoption by Association
        - Signature Page signed by President and Secretary with Adoption Date uploaded to Future Fund Connect

Membership Dues

- Membership VP or Membership Chairperson should track memberships, but the treasurer pays dues forward.
  - Membership could be a Standing Committee in your Standing Rules if it is not a Vice President position
- Membership VP/Chairperson should track memberships
  - Membership VP/Chairperson should
    - Collect membership dues and ensure Cash Verification Form is completed for manual memberships
    - Provide at each Executive Board Meeting the number of online and manual memberships each month
    - Provide membership numbers at Association Meeting
    - Complete a Unit Remittance Form with the number of manual memberships to be paid forward and the amount due at least monthly
    - Verify with treasurer that all manual memberships have been remitted to council or Ninth District PTA
  - Treasurer should verify that Pass-Through Income equals Pass-Through Expense

Membership Dues

- Manual Dues – Membership Dues collected outside of Totem or Future Fund
  - Require the unit to remit non-unit portion to Council if In-Council or Ninth District if Out-of-Council
  - Remittances should be at least monthly
    - Unit Remittance Form with check
  - For **In- Council Units –** Remit to Council
    - Membership Dues $12.00
    - Remit to Council $6.75 per member
      - Unit Portion $5.25
      - Council Portion $0.50
      - District /State/National Portion $6.25
  - **For Out-of-Council Units** – Remit to Ninth District PTA
      - Remit to Ninth District PTA $6.25
      - Unit Portion $5.75

Membership Dues – Totem

- Membership – Online
  - Membership – Totem – ACH deposit to bank around the 25th of each month
- Reconcile the Totem Report – Cannot just record Net Deposit
  - Payments/ Payout Report
  - Record Separately
    - Membership Dues – Totem Online Dues
    - Donations – Administration Income – Donations
    - Fees (5% of Donation) – Administration Expense – Bank Fees
- Manual Members can be added to Totem to have all members recorded in one list

Membership Dues – Future Fund

- New System so we do not have much information yet – Watch the newsletter and future communications from CAPTA and Ninth District PTA
- This would be a change in operations
  - Executive Board needs to vote to use Future Fund for membership (board roster and document storage is required in Future Fund)
  - Could use Totem and Future Fund for membership
  - Present to Association for approval
- Executive Board vote to open a separate account at bank to for ACH deposits and withdrawals
  - Separate Account for ACH – protects all funds from possible fraud
  - Limit funds in account that ACH payments are received or paid from

Q & A

Financial Fires or Roadblocks?

Thank you for attending the Treasurer 's Huddle!

The next Treasurer's Huddle is scheduled for July 29th at 10:00 AM.

We will post all Huddles on the Ninth District PTA website in case you miss one.