Treasurer Huddle

July 27, 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:**
  - Preparing Treasurer Report
- **Collaborative Solving:**
  - Raffle vs Opportunity Drawing vs Silent Auction
- **Hot Seat:**
  - Open Q & A for your current “financial fires” and roadblocks.

Preparation- Reconcile

- Reconcile all bank accounts
  - This is more than looking at the bank statement, and listing what is on the statement
  - All transactions that occur in a month are reported in that month, even if they are not on the bank statement
    - Example; Checks written to the Department of Justice take 60-90 days to clear - they are outstanding checks until they clear.
  - Reconcile Paypal account, or any other account that holds money

Preparation – Memberships

- **Payouts**
  - This report breaks down who paid and how much they paid
  - The total will match the amount deposited to the bank account
- **Payments**
  - This report provides information on donations and memberships
    - **Donations** must be reported as the total amount donated
    - Paypal Fees must be reported as the expense
    - **Memberships** must be reported separately

Totem - Payments Example

School PTSA.payments_report.2026_07_27

Date	Customer	Customer Last Name	Charge Amount	Gross Memberships	Net Memberships	Donations	TOTEM Membership Fee	TOTEM Donation Fee	Refund	Fee Refund	Transfer	Refunded
2026/07/20 09:08			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/17 08:51			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/16 19:33			$28.00	$26.00	$13.00		$2.00				$13.00	
2026/07/16 19:28			$44.00	$13.00	$6.50	$30.00	$1.00	$1.50			$35.00	
2026/07/16 17:02			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/16 16:56			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/16 15:24			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/08 23:53			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/05 20:54			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/02 11:24			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/02 11:02			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/02 07:44			$14.00	$13.00	$6.50		$1.00				$6.50	
2026/07/02 06:57			$14.00	$13.00	$6.50		$1.00				$6.50	
					$91.00	$30.00		$1.50			$119.50	

Totem - Payments

- The July Totem Payout would be recorded in the ledger as follows:
  - Gross Membership $ 91.00
  - Gross Donations $ 30.00
  - Bank/Paypal Fee $ 1.50
  - Register Deposit $ 119.50

- Unit does not need to record Totem Membership Fee in the income
  - This fee is paid directly to Totem
- Total number of memberships is 14 memberships
- Totem memberships does not need to be paid forward as council, district, state and national memberships have been paid.
- May not match Totem dashboard as they report monthly but payments are 25th-24th ish.

Pass-Through Membership

- **Pass-Through Income from Manual Membership**
  - Bylaws - provide information on pass-through income amount
  - Out-of-Council Units = $6.25
  - In-Council Units = $6.25 + Council Dues
- **Pass-Through Expense from Manual Membership**
  - Should equal the amount of income.
  - If it is less, then prepare a check to be forwarded to
    - Ninth District if Out-of-Council
    - Council if In-Council
  - Record check for approval
- Pass-Through Income and Expense should equal each month

Prepare Report

- Report will include
  - Starting Account Balance for each account
  - Total Income
    - For transparency – Income breakdown
  - Total Expenses
    - For transparency – Expense breakdown
  - Expenditures to be approved/ratified
    - Check numbers and any ACH/Debit
  - Ending Balance for each account
- Approval of Budget does not automatically approve expenditures

Tresurer Report Example

All Reports Include

- Dates the Report Includes
- Starting Balance
  - Income - listed in order of deposit
  - Pass-Through Income
    - Total Income
  - Expenses- listed in check order-not when they cleared the bank
  - Pass-Through Expenses
    - Total Expenses
- Ending Balance
- Should not be a regurgitation of the bank statement!

PTA
everychild.onevoice.

TREASURER'S REPORT (Sample)

_______________ PTA

November 14, 2010 – December 14, 2010

CHECKING ACCOUNT

BALANCE ON HAND 11/14/2010			**$ 4,250.00**
INCOME			
11/15	DEP: Carnival	$ 1,450.00	
11/17	DEP: Membership dues, unit portion (150 @ $5)	750.00	
11/22	DEP: Book fair	349.50	
12/05	DEP: Gift wrap	5,000.00	
12/10	NSF check #1113 – Book Fair purchase	(16.50)	
	TOTAL	7,533.00	7,533.00
FUNDS NOT BELONGING TO THE UNIT INCOME			
11/17	DEP: Membership, 150 @ $4.00 (council/district/State/National PTA)	$600.00	
12/10	DEP: Founders Day freewill offering	213.00	
	TOTAL	813.00	813.00
TOTAL INCOME			**$12,596.00**
EXPENSES			
Ck # 3150	AIM Insurance, insurance premium	$ 195.00	
Ck # 3151	Mary Smith, Carnival expenses	55.00	
12/10	Bank fee, NSF Ck # 1113	10.00	
Ck # 3153	Patty Harper, hospitality	7.49	
Ck # 3154	Book Fair Company	120.00	
Ck # 3155	VOID		
Ck # 3156	Cajon Council, convention/2 delegates	260.00	
Ck # 3157	Susan Bird, office supplies	15.29	
Ck # 3158	VOID	0.00	
Ck # 3159	Beverly Anderson, postage	3.70	
12/13	Transfer to savings	5,000.00	
	TOTAL	5,666.48	5,666.48
FUNDS NOT BELONGING TO THE UNIT EXPENSES:			
#3152	Cajon Council, 150 members @ $4.00 (council/district/State/National PTA)	$600.00	
#3160	Cajon Council, Founders Day Freewill Offering	213.00	
		813.00	813.00
TOTAL EXPENSES			**$ 6,479.48**
BALANCE ON HAND 12/14/2010			**$ 6,116.52**

SAVINGS ACCOUNT

BALANCE ON HAND 11/14/2010		**$ 8,649.55**
12/10	DEP: Interest	4.32
12/13	DEP: Transfer from checking	5,000.00
	Withdrawals	0.00
BALANCE ON HAND 12/14/2010		**$ 13,653.87**

Signature ______________________________ Date ______________

Motions

- *"I move to accept the treasurer report as presented and move it to financial review."*
- *"I move to approve/ratify check number ____ to __ totaling _______, and ACH/Debit expenditures totaling _______."*
  - Approve in executive board meetings, and ratify at association meetings.
  - Need motions to approve each account with expenditures including bank fees.
- *"I move to release funds up to the budgeted amount for _____________."*
- *"I move to increase funds for ______________ from $_________ to $__________ with funds coming from unbudgeted reserves."*

5-Minute Review

- At each executive board meeting provide a non-check signer (financial reviewer if you have one) the following items for review
    - Treasurer Report
    - Bank Statement
    - Reconciliation
        - Report if using a software system
        - Paperwork showing where outstanding checks/payments/deposits were deducted from bank balance
- Ensure non-check signer signs and dates the bank statement and reconciliation report

5-Minute Monthly Review

Non-Check Signer should - Review Form

- Verify all Income on bank statement matches income on treasurer report
  - Look for income that might not have been reported - was there an event income was not deposited for
- Verify all expenses on bank statement matches expenses on treasurer report - are the payments for PTA expenses
- Verify Membership Dues have been paid forward
- Does the bank balance, less outstanding income/expenses match the treasurer report
- Sign and date statement & reconciliation

The Five-Minute Financial Review for PTAs

A treasurer's report includes a lot of meaningful information, but how does the PTA know it's accurate? The unit needs to assign a non-check signer to review the bank statement each month. The most logical choices are the financial reviewer or a member of the audit committee or secretary.

Armed with the treasurer's financial report, minutes and the bank statement the following can be checked:

Treasurer's Report Nov. 1-Nov. 30:			
Beginning Balance – Nov. 1			**$3,500**
Income			
Giftwrap	11/1	$2,400✓	
Memberships	11/14	$ 300✓	
			$2,700 ✓
Expense			
CK 100	ABC Co	$1,299✓	
CK 102	Alpha PTA Council	$ 160	
CK 103	Mary Smith	~~$ 250~~ *$300* ←	
		~~$2,709~~ *$1759*	
Ending Cash Balance		~~$3,493~~ *$4441*	

Bank Statement			
Bank Stmt Beginning Balance			**$3,550**
Deposits	11/05	$2,400✓	
	11/15	$ 300✓	
			$2,700✓
Checks	99	$ 50✓ *last treas.rpt*	
	100	$ 1,299✓	
	103	$ 300 ←	
			$1,649
Ending Bank Balance			**$ 4,601**
		CK 102	*-160*

Call president and treasurer. Looks like Nov. treas.' report -check #103- needs to be corrected. Could be bank error?

Note: If the bank statement does not include copies of checks, the unit has to obtain copies. Most banks have online access. PTAs can have online access to their bank accounts, but they must decline any access to online payment of bills.

Step 1: Look at the checks. Verify
- Two signatures on every check
- Payee, amount and date match the treasurer's report
- Purpose of payment is included in the check's note section

Step 2: Look at the deposits. Verify
- Date and amount match the treasurer's report
- Deposits have been timely

Step 3: Assure no online payments or withdrawals have been made using a debit/ATM card.

Step 4: Reconcile the bank statement to the treasurer's report.
Make adjustments for checks that have not cleared and deposits not shown.

Step 5: Contact the treasurer to determine the source of the error(s). Corrections, if required, are included in the next treasurer's report. Report findings to unit president, treasurer and secretary (if the reviewer is not the secretary).

Note: the five-minute review will NOT reveal that the treasurer allocated $100 collected for Membership Dues to Gift-Wrap Income instead, but it will point out that a $1,000 deposit showing on the treasurer's report didn't actually make it to the bank or that a check cashed by the bank didn't show up on the treasurer's report. If this happens, ask more questions and investigate further!

PTA resources include *Toolkit*, Finance section: 5.3 Banking, 5.3.3 Bank Statements, 5.3.6a Check Writing; Forms section: Check Sample.

First Meeting of New Fiscal Year

- These items must be approved by the executive board and then by the association – ideally at first meeting
  - Current Fiscal Year Budget
  - Previous Fiscal Year – Annual Financial Report/Budget-to-Actual
  - Previous Fiscal Year – Financial Review – Year-End

Opportunity Drawing vs Raffle

- **Opportunity Drawing – Always okay to hold**
  - No strings attached to receiving a ticket for the opportunity to win a prize
    - Does not have to be a member
    - Does not have to pay anything
- **Raffle – Must apply for a Raffle Permit from the Attorney General's Office and pay $30 each calendar year**
  - Must follow Attorney General guidelines for raffles
    - May require payment to purchase ticket
    - May be given to people who are members but not given to non-members
    - May require have requirements to receive a ticket

Silent Auctions

PTAs may hold auctions and silent auctions

- Anyone can bid on items
    - Auction Items-
        - Donated Items - track estimated cost for year-end income report
        - Purchased Items
    - Bidders can bid for a set time period
    - Winners pay final bid price
- If bidders must meet a requirement then falls under Raffle requirements

Q & A

Financial Fires or Roadblocks?

Thank you for attending the Treasurer 's Huddle!

The next Treasurer's Huddle is scheduled for August 13th 6:00 PM..

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