

# COUNCIL TREASURER TRAINING

Karen Beebe  
Utah PTA Treasurer

# Council Treasurer – Duties

- ❖ Serve as the treasurer (a key officer) on the Council PTA Board
  - ✓ Perform all tasks as council treasurer – much like a local treasurer.
- ❖ Provide financial training for local leaders
  - ✓ Train on financial portion of monthly branded training slide decks at council meetings (presidents and presidents-elect).
  - ✓ Connect with local treasurers monthly to make sure they receive and understand the material shared from the council meetings.
  - ✓ Provide directed training for end-of-year and beginning-of-year compliance documents.
  - ✓ Assist local units with AFR Committee or Auditor selection, if requested.

# Council Treasurer – Duties

- ❖ Provide direct support for local treasurers.
  - ✓ Develop one-on-one relationships with the local treasurers in your council
  - ✓ Become the point of contact for questions and financial issues.
  - ✓ Facilitate a group chat (Group Me or Google Chat) for real time collaboration and questions.
- ❖ Review end-of-year (Aug 1) and beginning-of-year (Oct 1) compliance documents.
  - ✓ Submission of documents is not a guaranteed approval.
  - ✓ Documents should be rejected if necessary.
- ❖ Work with local treasurers to make adjustments as necessary and resubmit rejected documents.
  - ✓ “Archive” documents in Givebacks in order to resubmit.
- ❖ Monitor the status of compliance documents in Givebacks and reach out (monthly) to local treasurers to submit missing compliance documents.

# Council Budgets – Utah PTA Standing Rule

- ❖ Utah PTA shall pre-fund each annual council budget by **August 1** of each fiscal year, provided that the Council has submitted approved **End-of-Year Compliance Documents** for the previous fiscal year.
  - ✓ The Annual Council Fund shall be comprised of \$1 per membership of the previous fiscal year. Memberships of the Beehive Unit will not be included in the Annual Council Fund.
  - ✓ Each Council shall receive annually a base amount of \$800 plus the remaining amount left in the Annual Council Fund to be allocated across each Council on a per membership calculation.
- ❖ The annual operating budget for each Council shall be submitted by **August 10** to the Utah PTA Treasurer for approval by the Finance Committee at its annual budget meeting. This budget shall include all anticipated expenditures.

# Council Budgets – Utah PTA Standing Rule

- ❖ The following are approved council expenses and should be included in the proposed budget:
  - ✓ Meeting related expenses
  - ✓ Training related expenses
  - ✓ Utah PTA Program related expenses (e.g. Reflections, Awards, etc.)
  - ✓ General Liability Insurance (required) and optional add-ons (e.g. Bonding, Directors & Officers Liability, or Personal Property)
  - ✓ Office expenses, including postage
  - ✓ Printing and publications
  - ✓ Travel within the council (reimbursed at the rate of \$0.35 per mile)

# Council Budgets – Utah PTA Standing Rule

- ❖ The following should NOT be included in the annual council budget:
  - ✓ Leadership Convention Registration for the Council President and Treasurer – This funding will occur as an internal financial adjustment on the books of Utah PTA and should not be included in the council budget.
  - ✓ Any expenditure outside the scope of categories outlined above will not be approved by the Utah PTA Finance Committee.
- ❖ To avoid accumulating a large reserve balance in council bank accounts:
  - ✓ Councils that end a fiscal year with 200% or more of the next year's allocation will not be given a new annual allotment.
  - ✓ This calculation will be reassessed each year upon submission of the Council end-of-year compliance documents.
  - ✓ Any unissued funds will be held in the Local PTA Development Fund for future field service/training opportunities.

# Reviewing End-of-Year Compliance Documents

## Year-end Financial Statement (Givebacks)

- ❖ Must be reviewed simultaneously with the AFR, if one is missing wait until they are both submitted. Both forms should have the same beginning and ending balances.
- ❖ Pull up the previous year Year-end Financial Statement to verify that the previous “Balance to Carry Forward” is the current year’s “Balance Carried Forward.”
- ❖ Verify that Membership Dues is recorded correctly: income section should only include the local portion, the state/national dues are reported at the bottom of the form.
- ❖ Pull up the current year approved budget to verify that the main budget categories are listed with corresponding amounts collected and spent.
- ❖ Make a note of units that spent in excess of approved budget for training purposes only. It would not be inappropriate to provide targeting training on the necessity for budget amendments.
- ❖ Check the math to verify everything “adds up.”

# Reviewing End-of-Year Compliance Documents

## Annual Financial Reconciliation Report (AFR) (Givebacks)

- ❖ Must be reviewed simultaneously with the Year-end Financial Statement, if one is missing wait until they are both submitted. Both forms should have the same beginning and ending balances.
- ❖ Pull up the previous year AFR to verify that the previous “Balance on hand as of June 30” (line 5) is the current year’s “Balance on hand as of July 1” (line1).
- ❖ Verify that the “Receipts” (line 2) and Disbursements (line 4) are not the exact same totals as the amounts listed as the “Total Revenue” and “Total Expenditures” from the Year-end Financial Statement. The difference should be due to the reporting of membership dues.
- ❖ Verify that lines 5 and 9 are the same.
- ❖ Check the math to verify everything “adds up.”

# Reviewing End-of-Year Compliance Documents

## 990N (Givebacks)

- ❖ The document must show that the submission has been ACCEPTED.
- ❖ Reject any submission that shows PENDING.



### Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** PTA UTAH CONGRESS
- **EIN:** 462953432
- **Tax Year:** 2022
- **Tax Year Start Date:** 07-01-2022
- **Tax Year End Date:** 06-30-2023
- **Submission ID:** 10065520232416957973
- **Filing Status Date:** 08-29-2023
- **Filing Status:** Accepted

**MANAGE FORM 990-N SUBMISSIONS**



### Manage Form 990-N (e-Postcard)

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EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
87-0458682	PTA UTAH CONGRESS	2022	06-30-2023	08-30-2023	Accepted	<a href="#">10065520232426960771</a>	

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CREATE NEW FILING

**If a 990EZ is required, it must show an efile transmission confirmation form.**



# Reviewing End-of-Year Compliance Documents

## Sales Tax Refund Request (Utah PTA website)

- ❖ Verify that the bylaws are current. If not current, do not reject. Make sure to contact the unit to work on renewing their bylaws while they wait for the refund.
- ❖ Verify that the amount requested in “Request Details” matches the total amount on the document detail submitted.
- ❖ Review the “Attached File”
  - ✓ If the standard form is not used, verify that the following details are listed in columns: date, check #, payee, budget category, description, and sales tax amount.
  - ✓ Look for sales tax paid on 3<sup>rd</sup> Party sales, such as book fairs (Scholastic).
- ❖ Make adjustments as necessary, indicating the reason in the note
  - ❖ BE CAREFUL – only reductions can be entered.
  - ❖ If any amounts need to be added back, a resubmission is necessary.
- ❖ Check the math to verify everything “adds up.”

# Reviewing Beginning-of-Year Compliance Documents

## **Verify the entry of Board of Directors name/contact info (Givebacks)**

- ❖ President, Treasurer, and Secretary are required.

## **Signature Page – Conflict of Interest Policy (Givebacks)**

- ❖ Must be signed by all members of the Board of Directors and committee/event chairs.
- ❖ Verify that the date signed is not earlier than July 1<sup>st</sup>.

## **Signature Page – Basic Fiscal Management Procedures (Givebacks)**

- ❖ Must be signed by any board member, committee/event chair, and/or member volunteer who will handle PTA money.
- ❖ Must be signed by bank signers: president, treasurer, president-elect, secretary, vice presidents.
- ❖ Should not be signed by Admin VP or Teacher VP as they cannot be bank account signers, nor can they handle PTA funds.

# Reviewing Beginning-of-Year Compliance Documents

## Budget (Givebacks)

- ❖ Verify that the following items are included in the budget:
  - ✓ Balance Carried Forward
  - ✓ List of income categories with related proposed amounts, including a section total
  - ✓ Income category for local portion of Membership Dues (reasonable amount)
  - ✓ List of expenditure categories with related proposed amounts, including a section total
  - ✓ Expense category for Leadership Convention attendance
  - ✓ Proposed Balance to Carry Forward

# Reviewing Beginning-of-Year Compliance Documents

## Budget cont... (Givebacks)

- ❖ Look for items of concern (for training purposes only – do not reject document):
  - ✓ Proposed Balance to Carry Forward should not be zero, PTAs should work towards building a reserve.
  - ✓ Proposed Balance to Carry Forward should be between 50% to 100% of the PTA's annual expenditures.
  - ✓ Lobbying expenses
  - ✓ Hospitality expenses of more than 5% of the annual budgeted expenditures
  - ✓ Teacher Support/Appreciation expenses of more than 20% of the annual budgeted expenditures
  - ✓ Funds budgeted for school support must be listed as a grant, not a gift or donation.

# Reviewing Beginning-of-Year Compliance Documents

## Meeting Minutes for Budget Approval (Givebacks)

- ❖ Title of meeting should indicate “General Membership Meeting”
- ❖ Names of members in attendance
- ❖ Verification that a quorum was present
- ❖ Details of the vote for budget approval
  - ✓ Name of member making the motion
  - ✓ Note that a second to the motion was made
  - ✓ Indication of discussion, if discussion occurred
  - ✓ Results of vote: passed unanimously, passed with nays noted, or failed

# Reviewing Beginning-of-Year Compliance Documents

## Proof of Insurance (Givebacks)

- ❖ Payment receipt is not acceptable submission.
- ❖ Submission should be policy documents and should include policy number, dates of coverage, and type/level of coverage selected.
- ❖ General Liability of \$1M/\$2M required by Utah PTA.
- ❖ Bonding insurance is required for the use of merchant services and the adoption of the eCommerce policy.

## Report of Trainings Attended:

- ❖ At least two officers must attend one Utah PTA approved training session annually.
  - ✓ Preferably the president and treasurer, at a minimum
  - ✓ Utah PTA Annual Leadership Convention is preferred
  - ✓ Region “summits” or Council “kick offs” are not an approved substitute
  - ✓ Council leaders can work with local leaders who were not able to attend convention to access and watch recordings of classes from convention.

# Review of Deadlines

## Deadlines for Council board-related duties

- ❖ August 1<sup>st</sup> – Council end-of-year documents due via Givebacks (submission required to receive annual council funding check)
- ❖ August 10<sup>th</sup> – Council preliminary budgets submitted to Utah PTA Treasurer for approval from the Utah PTA Finance Committee
- ❖ October 1<sup>st</sup> – Council beginning-of-year documents due via Givebacks.

## Deadlines for Review of Local Compliance Document Submissions

- ❖ August 1<sup>st</sup> to 15<sup>th</sup> – Council review of local end-of-year compliance documents
- ❖ October 1<sup>st</sup> to 15<sup>th</sup> – Council review of local beginning-of-year compliance documents
- ❖ Continue reviewing/approving throughout the entire year.

# Review of Ongoing Expectations

## Monthly

- ❖ Train on financial portion of monthly branded training slide decks at council meetings (presidents and presidents-elect).
- ❖ Connect with local treasurers monthly to make sure they receive and understand the material shared from the council meetings.
- ❖ Monitor the status of compliance documents in Givebacks and reach out to local treasurers to submit missing compliance documents.

## As Needed

- ❖ Provide support for local treasurers: one-on-one relationships/point of direct contact and facilitation of group chat for real time questions/collaboration
- ❖ Provide directed training for end-of-year and beginning-of-year compliance documents.
- ❖ Assist local units with AFR Committee or Auditor selection, if requested.

Questions?  
[karen@utahpta.org](mailto:karen@utahpta.org)  
801.419.3271

Karen Beebe  
Utah PTA Treasurer



# Connect with us on social media



FACEBOOK

- Utah PTA
- Utah PTA Advocacy
- Utah PTA Super Secondary
- Utah PTA Excellent Elementary
- Utah PTA Treasurers
- Utah PTA Reflections
- Utah School Community Councils
- Utah PTA Teachers
- Utah PTA Battle of the Bands

# Connect with us on social media

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X - @UtahPTAOneVoice



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