**TREASURER REPORTS WITH**

**SAMPLE REPORTS**

***Robert’s Rules of Order*** specifies that the Treasurer is responsible for making regular budget and activity reports to the leadership and the General Membership of the PTA. The budget is approved by the membership, and they have a right to see that the board is spending within those guidelines. Whenever there is an Executive Committee, Board of Directors, or a General Membership meeting, the Treasurer is obligated to present a report on the financial status of the unit. Reports must be given for all accounts, not just the checking account. Whatever record keeping system the Treasurer uses should provide all information necessary to prepare the activity and budget comparison reports. Samples of reports are at the end of this section.

**Activity Report**

There is no set format for the Activity Report, but it should include the date, the current balance, and the balance, expenses, and deposits from the last report. Depending on the size and composition of the membership, the Treasurer might need to provide more information, such as a list of all checks written since the previous report and all deposits made since the last report including their source.

**Budget Comparison Report**

The Budget Comparison Report consists of a copy of the budget with three additional columns, an “actual expense,” “actual income,” and a “remaining or variance” column which shows how much the PTA is short or over in each category. This format provides a detailed analysis of exactly how the PTA’s actual income and expenses compare to the approved budget and indicates if there is a problem in any category. Unless provisions are made otherwise in the Bylaws or when the budget is approved, no budget expense item may be exceeded without authorization from the PTA membership.

**Distribution**

Copies of the reports should be distributed to the members in attendance when possible. For a General Membership meeting, the information may be posted on a bulletin board or throughout the meeting room. The reports should not be adopted but filed for the auditor or audit committee. They do not need a motion to be accepted. A copy should be placed with the minutes as well as in the Treasurer’s Binder.

**Annual Report**

At the close of a unit’s fiscal year, the Treasurer prepares an Annual Report. The Treasurer makes a preliminary report to the membership at the annual meeting. This report is for information only and is not officially adopted. The report becomes official after the Audit Report is adopted by the membership. Normally, this takes place at the first business meeting of the new fiscal year. The Treasurer's Annual Report and the Audit Report are filed with the permanent financial records after the adoption of the Audit Report.

|  |
| --- |
| **SAMPLE BUDGET XYZ PTSA** |
|  July 1, 2022 – June 30, 2023 |
| **Fundraising** | **Budgeted Income** | **Budgeted Expense** | **Budget Net** |
| Color Run | $20,000 | -$10,000 | $10,000 |
| Uniforms | $15,000 | -$7,500 | $7,500 |
| Shake Days | $5,000 | -$2,000 | $3,000 |
| Grants | $2,000 |  $0 | $2,000 |
| Donations | $750 |  $0 | $750 |
| **Fundraising Totals** | **$42,750** | **-$19,500** | **$23,250** |
| **Student & Parent Programs** | **Budgeted Income** | **Budgeted Expenses** | **Budget Net** |
| Reflections Program | $0 | -$100 | -$100 |
| Breakfast of Champions | $0 | -$500 | -$500 |
| Talent Show | $800 | -$500 | $300 |
| Project Graduation | $0 | -$1,000 | -$1,000 |
| Health Supplies | $0 | -$200 | -$200 |
| Mental Health Speaker | $0 | -$1,000 | -$1,000 |
| Grandparents Bingo | $200 | -$1,500 | -$1,300 |
| Welcome Packets | $0 | -$250 | -$250 |
| Newsletter | $0 | -$250 | -$250 |
| Hospitality | $0 | -$250 | -$250 |
| **Student & Parent Programs Totals** | **$1,000** | **-$5,550** | **-$4,550** |
| **Teacher, School & Community** | **Budgeted Income** | **Budgeted Expenses** | **Budget Net** |
| Staff Welcome Lunch | $0 | -$1,500 | -$1,500 |
| Staff Snack Days | $0 | -$400 | -$400 |
| Teacher Spirit Cart | $0 | -$400 | -$400 |
| Staff Appreciation Week | $0 | -$1,000 | -$1,000 |
| Library Literacy Program | $0 | -$2,500 | -$2,500 |
| Beautification | $0 | -$1,000 | -$1,000 |
| School Technology | $0 | -$7,500 | -$7,500 |
| Teacher Mini Grants | $0 | -$3,000 | -$3,000 |
| Adopt-a-PTA | $0 | -$1,000 | -$1,000 |
| **Teacher, School & Community Totals** | $0 | -$18,300 | -$18,300 |
| **Administrative** | **Budgeted Income** | **Budgeted Expenses** | **Budget Net** |
| AIM Insurance | $0 | -$500 | -$500 |
| Banking Fees & Interest | $50 | -$100 | -$50 |
| Leadership & Training | $0 | -$500 | -$500 |
| \*Membership Dues | $2,200 | -$1,250 | $950 |
| PTA Office Supplies | $0 | -$1,000 | -$1,000 |
| Start Up Funds | $5,000 | -$5,000 | $0 |
| Carry Forward & Ending Balances | $12,978 | -$12,090 | $888 |
| Zoom | $0 | -$188 | -$188 |
| **Administrative Totals** | **$20,228** | **-$20,628** | **-$400** |
| **Grand Totals** | **$63,978** | **-$63,978** | **$0** |

\*Total income reported on the IRS tax filings for Membership Dues is the net amount, excluding the Louisiana PTA and National PTA dues portions.

|  |
| --- |
| **SAMPLE COMPARISON BUDGET XYZ PTSA** |
|  May 22, 2023 |
| **Fundraising** | **Actual Income** | **Budgeted Income** | **Actual Expense** | **Budgeted Expense** | **Actual Net** | **Budget Net** | **More/-Less** |
| Color Run | $18,977 | $20,000 | -$8,498 | -$10,000 | $10,479 | $10,000 | **$479** |
| Uniforms | $12,320 | $15,000 | -$6,349 | -$7,500 | $5,971 | $7,500 | **-$1,529** |
| Shake Days | $3,589 | $5,000 | -$1,850 | -$2,000 | $1,739 | $3,000 | **-$1,261** |
| Grants | $2,000 | $2,000 | $0 | $0 | $2,000 | $2,000 | **$0** |
| Donations | $850 | $750 | $0 | $0 | $850 | $750 | **$100** |
| **Fundraising Totals** | **$37,736** | **$42,750** | **-$16,697** | **-$19,500** | **$21,039** | **$23,250** | **-$2,211** |
| **Student & Parent Programs** | **Actual Income** | **Budgeted Income** | **Actual Expense** | **Budgeted Expense** | **Actual Net** | **Budget Net** | **More/-Less** |
| Reflections Program | $0 | $0 | -$95 | -$100 | $95 | -$100 | -$5 |
| Breakfast of Champions | $0 | $0 | -$496 | -$500 | $496 | -$500 | -$4 |
| Talent Show | $775 | $800 | -$478 | -$500 | $1,253 | $300 | $1,553 |
| Project Graduation | $0 | $0 | -$1,000 | -$1,000 | $1,000 | -$1,000 | $0 |
| Health Supplies | $0 | $0 | -$182 | -$200 | $182 | -$200 | -$18 |
| Mental Health Speaker | $0 | $0 | -$1,000 | -$1,000 | $1,000 | -$1,000 | $0 |
| Grandparents Bingo | $210 | $200 | -$1,488 | -$1,500 | $1,698 | -$1,300 | $398 |
| Welcome Packets | $0 | $0 | -$250 | -$250 | $250 | -$250 | $0 |
| Newsletter | $0 | $0 | -$250 | -$250 | $250 | -$250 | $0 |
| Hospitality | $175 | $0 | -$249 | -$250 | $424 | -$250 | $174 |
| **Student & Parent Programs Totals** | **$1,160** | **$1,000** | **-$5,488** | **-$5,550** | **$6,648** | **-$4,550** | **$2,098** |
| **Teacher, School & Community** | **Actual Income** | **Budgeted Income** | **Actual Expense** | **Budgeted Expense** | **Actual Net** | **Budget Net** | **More/-Less** |
| Staff Welcome Lunch | $0 | $0 | -$1,483 | -$1,500 | -$1,483 | -$1,500 | $17 |
| Staff Snack Days | $0 | $0 | -$389 | -$400 | -$389 | -$400 | $11 |
| Teacher Spirit Cart | $0 | $0 | -$400 | -$400 | -$400 | -$400 | $0 |
| Staff Appreciation Week | $0 | $0 | -$939 | -$1,000 | -$939 | -$1,000 | $61 |
| Library Literacy Program | $500 | $0 | -$2,500 | -$2,500 | -$2,000 | -$2,500 | $500 |
| Beautification | $0 | $0 | -$1,000 | -$1,000 | -$1,000 | -$1,000 | $0 |
| School Technology | $0 | $0 | -$7,410 | -$7,500 | -$7,410 | -$7,500 | $90 |
| Teacher Mini Grants | $0 | $0 | -$2,200 | -$3,000 | -$2,200 | -$3,000 | $800 |
| Adopt-a-PTA | $0 | $0 | -$1,000 | -$1,000 | -$1,000 | -$1,000 | $0 |
| **Teacher, School & Community Totals** | **$500** | **$0** | **-$17,321** | **-$18,300** | **-$16,821** | **-$18,300** | **$1,479** |
| **Administrative** | **Actual Income** | **Budgeted Income** | **Actual Expense** | **Budgeted Expense** | **Actual Net** | **Budget Net** | **More/-Less** |
| AIM Insurance | $0 | $0 | -$488 | -$500 | -$488 | -$500 | $12 |
| Banking Fees & Interest | $22 | $50 | -$78 | -$100 | -$56 | -$50 | -$6 |
| Leadership & Training | $0 | $0 | -$325 | -$500 | -$325 | -$500 | $175 |
| Membership Dues | $2,390 | $2,200 | -$837 | -$1,250 | $1,554 | $950 | $604 |
| PTSA Office Supplies | $0 | $0 | -$212 | -$250 | -$212 | -$250 | $38 |
| Start Up Funds | $0 | $5,000 | $0 | -$5,000 | $0 | $0 | $0 |
| Carry Forward & Ending Balances | $12,978 | $12,978 | -$12,090 | -$12,840 | $888 | $138 | $750 |
| Zoom | $0 | $0 | -$188 | -$188 | -$188 | -$188 | $0 |
| **Administrative Totals** | **$15,390** | **$20,228** | **-$14,218** | **-$20,628** | **$1,173** | **-$400** | **$1,573** |
| **Grand Totals** | **$54,786** | **$63,978** | **-$53,724** | **-$63,978** | **$12,039** | **$0** | **$2,939** |

\*Total income reported on the IRS tax filings for Membership Dues is the net amount, excluding the Louisiana PTA and National PTA dues portions.