

Grant PTA Meeting – November 10, 2015 6:30 p.m.

All members present – Jessica Lieder, Dan Sakai, Alisa Loigman, Juliet Davenport, Laura More, Meredith Emory, Rachel Kennedy, and Steve Gillespie.

Meeting called to order by Jessica Lieder at 6:33 p.m.

Adoption of minutes

No corrections or edits were made. Motion was made by Meredith Emory, Stacey McReynolds seconded – motion passed

Motion for Staff Funding for 2015-2016 School Year

Teacher staff detail – correction from the revised agenda it should now read “not to exceed \$14,000” \$15,000. Jessica Lieder provided overview of the staffing changes. As to not lose the existing teacher Principal Lorden decided to fund the .2 portion of the teacher’s position from school’s general funds. PTA Board was asked at the November meeting to help fund the teacher- or providing funds to assist with supplies, etc. The motion put forward tonight is not to discuss the “why” but to cover the expenses put forward by our school. Stacey McReynolds wants to thank Kathy Lorden for agreeing to fund the position and very thankful for the continuity in keeping the teacher. Dana Lingard – where in the budget will this be coming out of – it would be an amendment to come out of the reserve. How much is currently in the reserve - \$130k and committed to art, Spanish and supplies – have about \$69,000 left in the reserves. Becky Gillespie made the motion, Juliet Davenport second – all were in favor.

ASB Update

Gianna Sigalle – ASB President provided an update. Mr. Gillespie and Principal Lorden went to a conference on ASB oversight. Planning K-8 Sock Hop on Jan 9th. And had a very successful Halloween dance. The funding from the PTA allows the ASB to focus on making the school fun for the kids and not on fundraising.

Administrative Updates

Principal Lorden – Understanding the 2015 Smarter Balanced Assessment Results. Provided an overview over how to read the scores. Overall the scores were excellent as a first year baseline school. Highest scoring in the cluster. Birney and the Language School which are in our cluster also performed very well. The cluster’s students who had been reclassified from English language learners better than the district average. The test is a computer adaptive test (CAT) – based on a large item bank and adjusts for level of difficulty. The computer adjusts during the test based on right/wrong answers and the level of difficulty which is being answered correctly. Students sitting next to each other are not answering the same questions. A video on scores was shown. This is the first year for this manner of testing – many if not most students will need to make significant progress to reach the at or above standard. As we get further into using common core in teaching we should also see the scores go up. We have challenging standards to ensure students gain the skills required for college and the workforce of tomorrow. The PowerPoint presentation will be placed on the school website- has a variety of weblinks and information.

Upcoming Events/Fundraising Update

- Bike rodeo on Thursday, November 12th
- November 12th – Corvette Diner fundraiser
- November 13th – Family Science night – hot dogs and baked goods will be available for sale to support 6th Grade Camp
- November 14th – Gecko Garden clean-up

Recognition of Halloween Carnival Team

Jen Smith, Dana Lingard, and Anna Lower were recognized for their efforts in creating a successful Halloween Carnival. Kristen Ribiola was also recognized for her contributions. About \$6500 was raised and had a record number of cake contributions this year – 124 cakes. The team also noted that this year had more assistance in set-up and tear-down of the carnival – which was great.

Holiday Sing-along

Ms. Valeska will be in charge of the upcoming sing-a-long and holiday breakfast. It was noted that Ms. Valeska will be receiving the Outstanding Educator award from the San Diego Youth Symphony this weekend.

Foundation Update

- 1st annual Mission Hills 5K is being planned for March. Kristin Boyd is working with the Town Council and the City to plan the route.
- Pilot scholarship for the after school enrichment programs will continue next quarter. Applications will be available in the front office next week. The foundation can be contacted at grantelem@gmail.com for more information or to give donations.
- The Imagine Campaign has raised over \$42,000 so far. Over 130 donations have been received with 23% of families participating. The goal this year is to raise \$65,000. Last year the Imagine campaign provided \$53,000 to the PTA for STEAM programs.
- Julie and Jill attended the district town hall meeting. In California most schools receive about \$9,000/student. The national average is around \$15,000/student. The district is coming up with a template to close the gap. It is projected that funding will become more challenging in 2018.

Bike Rodeo

The event is being sponsored by the San Diego Bike Coalition, Mission Hills Bike Shop, the PTA, and with a grant from SANDAG. Students will get instruction on negotiating traffic safely. Any TK-5 students with a bike and a helmet can do the obstacle course. A community bike ride (not affiliated with Grant will occur after school on Thursday. Beginning on November 13th all students must wear a helmet buckled under their chin when riding bikes, skateboards, etc. to/from school. Mission Hills Bike shop is offering \$10 helmets for Grant students.

Gala Update

The Gala will be held on Friday April 22nd at Stone Brewery in Liberty Station. More details will be available at a future meeting. The PTA will likely sponsor a movie night at the school on that evening.

Action Items – Treasurer's Report

Vicky Knapp – the PTA auditor provided an overview of the audit of the Grant PTA for last school year. The motion to adopt the audit report was made by Vicky Knapp and seconded by Alisa Loigman, the motion passed.

Alisa Loigman provided an overview of the funds received in October – the Halloween Carnival should net approximately \$6500, approximately \$1200 was raised by the wine event and we should be receiving a \$470 check from Lefty's from the pizza fundraiser held earlier this year. Alisa made a motion to ratify the expenses in October of \$21,699. The motion was seconded by Dana Lingard, the motion passed.

Alisa Loigman made a motion to release the funds for the PTA Science Night, the motion was seconded by Kristen Ribiola. The motion passed.

A motion was made by Dan Sakai to release the funds necessary for November. The motion was seconded by Alisa Loigman. The motion passed.

Roundtable

Leana Rios – Provided an overview of the Parent Teacher Educational Network which is a group for anyone with a child with an individualized learning plan, IAP, 504, on the autism spectrum or who received assistance from the wonderful school inclusion team. The group will be having a meet and great on Tuesday from 6-8:30.

Some thank you letters from students to the PTA were shared.

There will likely be a groundbreaking ceremony for the school remodeling project around December 1st.

The meeting was adjourned by Jessica Lieder at 7:50 p.m.

MONTHLY TREASURER'S REPORT

Grant School PTA
2015/2016 School Year

Balance on Hand at Beginning of Month:	[A]	<u><u>\$ 135,324</u></u>		
		10/01/15		
		Oct-15	YTD	Budget
Income				
Community Donations				
Annual Imagine Campaign			\$ -	\$ 53,000
Mission Hills Town Council			500	650
Other Community Donations		\$ (1,000)	286	-
Total Community Donations		(1,000)	786	53,650
Community Fundraiser				
AmazonSmile			93	500
Book Fair Income			-	10,000
Box Tops for Education			-	1,250
Gecko Garden Income			2,000	1,000
Grant Gala			-	30,000
Halloween Carnival Income	15,626		15,626	15,000
Jamba Juice Income			-	500
Jogathon Income			-	25,000
Restaurant Fundraiser			-	1,500
Script Income	298		653	1,500
Stehly Farms			-	1,500
Wine Tasting Event			-	5,000
X-mas Trees			-	750
Total Community Fundraiser	15,924		18,372	93,500
Logowear (Grant Gear)	170		170	2,000
PTA Membership	-		2,073	2,000
Total Income		\$ 15,094	\$ 21,401	\$ 151,150
Gross Profit		\$ 15,094	\$ 21,401	\$ 151,150
Expenses				
Fundraising Expenses				
Book Fair Expense			\$ -	\$ 10,000
Grant Gala Expense			-	15,000
Halloween Carnival Expense	5,100		7,169	12,000
Jogathon Expense			-	5,000
Wine Tasting Event	629		629	5,000
Total Fundraising Expenses	5,728		7,798	43,000
General and Administrative				
Accounting and Payment Processing Software	20		228	850
Bank Service Charges			-	250
Insurance	216		216	210
Marketing Expenses				
Logowear (Grant Gear)			1,479	1,500
Printed Materials and Signage			1,231	2,500
Total Marketing Expenses		-	2,709	4,000

MONTHLY TREASURER'S REPORT

Grant School PTA
2015/2016 School Year

Balance on Hand at Beginning of Month:	[A]	\$ 135,324		
		10/01/15		
		Oct-15	YTD	Budget
Membership Expense		1,246	1,246	1,050
Office Supplies			229	200
Payment Processing Fees		177	177	700
Professional Services				
Accounting			-	600
Total Professional Services		-	-	600
Taxes			-	100
Website and Email		40	160	500
Total General and Administrative		1,699	4,966	8,460
Hospitality				
1st School Day - Donuts			120	150
Back to School Class Reveal			169	150
Kindergarten Orientation			138	500
Monthly Chatio Meet & Greet			-	300
PTA Meetings	52	120	750	
Safety Committee Appreciation		-	200	
Summer Picnic Expense		244	650	
Teacher Acknowledgment				
Teacher Appreciation Week Gifts			-	200
Teachers Thank You Lunch			-	700
Teachers Welcome Back Lunch		610	700	
Total Teacher Acknowledgment		-	610	1,600
Total Hospitality		52	1,402	4,300
Other Programs				
Library Program			424	1,000
Middle School				
Academic League/ Quiz Bowl			-	180
GeoBee			100	125
Junior Model United Nations			-	550
Middle School Dance			-	450
Middle School Orientation			128	150
Middle School Promotion	[Note 1]		336	800
National Honor Society Membership			-	385
Spelling Bee		136	200	
Total Middle School		-	700	2,840
Other Enrichment Programs				
Assemblies			-	3,000
School Trips			-	3,000
Subscriptions		7,838	9,118	12,500
Total Other Enrichment Programs		7,838	9,118	18,500
Total Other Programs		7,838	10,241	22,340

MONTHLY TREASURER'S REPORT

Grant School PTA
2015/2016 School Year

Balance on Hand at Beginning of Month:	[A]	<u><u>\$ 135,324</u></u>		
		10/01/15		
		Oct-15	YTD	Budget
S.T.E.A.M. Programs				
S.T.E.A.M. Teachers' Salary and Benefits				
Art Program		530	1,060	14,500
Science Program		3,450	3,450	36,500
Total S.T.E.A.M. Teachers' Salary and Benefits		3,980	4,510	51,000
Science Enrichment				
Family Science Night			-	1,000
Gecko Garden			-	1,500
Science Fair			-	500
Science Olympiad			-	600
Total Science Enrichment		-	-	3,600
Total S.T.E.A.M. Programs		3,980	4,510	54,600
School and Staff Support				
Associated Student Body			-	2,000
School Supplies		2,403	2,777	15,000
Teacher Discretionary Funds				
Teacher Special Request			30	1,000
Total Teacher Discretionary Funds		-	30	1,000
Total School and Staff Support		2,403	2,807	18,000
Total Expenses		\$ 21,700	\$ 31,723	\$ 150,700
Net Operating Income (Loss)		\$ (6,606)	\$ (10,323)	\$ 450
Net Operating Income				
Other Expenses				
Fraud	[Note 2]	\$ -	\$ -	\$ -
Total Other Expenses		-	-	-
Net Other Income		-	-	-
Net Income (Loss)	[B]	<u><u>\$ (6,606)</u></u>	<u><u>\$ (10,323)</u></u>	<u><u>\$ 450</u></u>
Less: Previous Month's Activity				
Cleared in Current Month [Net Amount]	[C]	\$ (2,142)		
Add: Current Month's Activity				
Not Yet Cleared Bank [Net Amount]	[D]	\$ 6,500		
Balance on Hand at End of Month:	[=A+B+C+D]	<u><u>\$ 133,076</u></u>		
		10/31/15		

MONTHLY TREASURER'S REPORT

Grant School PTA
2015/2016 School Year

Balance on Hand at Beginning of Month: [A] \$ 135,324
10/01/15

Oct-15

YTD

Budget

Notes:

- [1] Expense due to reimbursement to C. Baldwin for prior year expenses paid and reconciliation adjustments for check #3819 which incorrectly cleared bank on 6/15/15 for \$28.59. Check #3819 was issued for \$48.59, reconciliation adjustments occurred in September 2015.
- [2] Fraudulent acctivity occurring in October 2015 on the PTA Checking Account has been disputed and a credit has been issued; no liability incurred on behalf of the PTA for fraudulent expenses.

Submitted by: Alisa Loigman, Treasurer
ptatreasurergrant@gmail.com

GrantSchool PTA

PROFIT AND LOSS DETAIL

October 2015

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses							
Income							
Community Donations							
Other Community Donations							
10/02/2015	Expense		Haggen Stores	RETURNED ITEM FROM A PREVIOUS DE Download from usbank.com.	PTA Checking	-1,000.00	-1,000.00
Total for Other Community Donations						\$ -1,000.00	
Total for Community Donations						\$ -1,000.00	
Community Fundraiser							
Halloween Carnival Income							
10/20/2015	Deposit		Intuit QB Payments	1 transaction	PTA Checking	35.00	35.00
10/23/2015	Deposit		Intuit QB Payments	15 transactions	PTA Checking	735.00	770.00
10/26/2015	Expense			PROOF CORRECTION DEBIT Download from usbank.com.	PTA Checking	-1,010.00	-240.00
10/26/2015	Deposit		Deposit	DEPOSIT Download from usbank.com.	PTA Checking	12,143.12	11,903.12
10/26/2015	Deposit		Intuit QB Payments	14 Transactions	PTA Checking	885.00	12,788.12
10/26/2015	Deposit		Intuit QB Payments	7 transactions	PTA Checking	385.00	13,173.12
10/27/2015	Deposit		Intuit QB Payments	13 transactions	PTA Checking	411.00	13,584.12
10/27/2015	Deposit		Intuit QB Payments	61 transactions	PTA Checking	2,042.00	15,626.12
Total for Halloween Carnival Income						\$15,626.12	
Script Income							
10/01/2015	Deposit		script income	ELECTRONIC DEPOSIT Electronic Sc Download from usbank.com. Electronic Scrip	Script Checking	297.99	297.99
Total for Script Income						\$297.99	
Total for Community Fundraiser						\$15,924.11	
Logowear (Grant Gear)							
10/27/2015	Deposit		Intuit QB Payments	Grant Gear sales at Halloween Carnival	PTA Checking	170.00	170.00
Total for Logowear (Grant Gear)						\$170.00	
Total for Income						\$15,094.11	
Expenses							
Fundraising Expenses							
Halloween Carnival Expense							
10/01/2015	Expense		Amazon.com	100 Pie boxes: 12" x 12" x 5"	PTA Checking	73.28	73.28
10/01/2015	Expense		SpinArtUSA	Order No. 9509: Cards, frames and paints	PTA Checking	75.00	148.28
10/01/2015	Expense		Sign King	Vinyl Banner and Posters	PTA Checking	108.00	256.28
10/01/2015	Expense		Amazon.com	50 Pie boxes: 19" x 14" x 14"	PTA Checking	46.80	303.08
10/05/2015	Check	3874	Jen Cavanaugh	Michaels, Joann Fabrics and Target	PTA Checking	97.26	400.34
10/09/2015	Expense		Flinn Spring Feed and Supplies	60 Hay Bales (\$7.95) each & \$80 delivery. Will refund \$2.95 per undamaged bale upon pickup.	PTA Checking	595.16	995.50
10/16/2015	Expense		Oriental Trading	Order number: 673793384	PTA Checking	694.41	1,689.91

		Company				
10/16/2015	Expense		Oriental Trading Company	Order number: 673793384	PTA Checking	99.92 1,789.83
10/16/2015	Expense		Oriental Trading Company	Order number: 673793384	PTA Checking	34.99 1,824.82
10/22/2015	Expense		SD Party Rentals	Remaining balance on Invoice #1282	PTA Checking	669.00 2,493.82
10/24/2015	Check	3880	SOS Entertainment	Event DJ, PA and light bar (Invoice 6993)	PTA Checking	500.00 2,993.82
10/24/2015	Check	3881	Jen Agsalud	Face Painting	PTA Checking	500.00 3,493.82
10/26/2015	Expense		Party Pals	Remaining balance on Incoice 14809	PTA Checking	1,022.50 4,516.32
10/28/2015	Expense		Image Innovators	Invoice #SINV32897: 250 Orange Tote Bags (\$1.82/bag); \$25 art conversion fee; \$40.70 tax	PTA Checking	583.23 5,099.55
Total for Halloween Carnival Expense						\$5,099.55
Wine Tasting Event						
10/15/2015	Check	3878	Daniel Sakai	Flowers	PTA Checking	120.42 120.42
10/18/2015	Check	3879	Lara Gates	Costoc - food and utensils	PTA Checking	508.21 628.63
Total for Wine Tasting Event						\$628.63
Total for Fundraising Expenses						\$5,728.18
General and Administrative						
Accounting and Payment Processing Software						
10/01/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	19.95 19.95
Total for Accounting and Payment Processing Software						\$19.95
Insurance						
10/05/2015	Check	3873	San Diego Unified Council of PTA's	Insurance Premium Due Nov. 1st	PTA Checking	216.00 216.00
Total for Insurance						\$216.00
Membership Expense						
10/05/2015	Check	3873	San Diego Unified Council of PTA's	208 members at \$5.75 per member	PTA Checking	1,196.00 1,196.00
10/05/2015	Check	3873	San Diego Unified Council of PTA's	Council Assessment Due Nov. 1st	PTA Checking	50.00 1,246.00
Total for Membership Expense						\$1,246.00
Payment Processing Fees						
10/20/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	1.37 1.37
10/23/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	27.27 28.64
10/26/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	14.07 42.71
10/26/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	31.82 74.53
10/27/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com.	PTA Checking	86.05 160.58

				INTUIT PYMT SOLN			
10/27/2015	Expense		Intuit QB Payments	ELECTRONIC WITHDRAWAL INTUIT PYM Download from usbank.com. INTUIT PYMT SOLN	PTA Checking	16.40	176.98
Total for Payment Processing Fees						\$176.98	
				Website and Email			
10/22/2015	Expense		Constant Contact	DEBIT PURCHASE -VISA CTC*CONSTAN Download from usbank.com. CTC*CONSTANTCONT855-2295506 MA	PTA Checking	40.00	40.00
Total for Website and Email						\$40.00	
Total for General and Administrative						\$1,698.93	
				Hospitality			
				PTA Meetings			
10/15/2015	Check	3877	Steve Gillespie	10/13/15 Meeting Pizza	PTA Checking	51.84	51.84
Total for PTA Meetings						\$51.84	
Total for Hospitality						\$51.84	
				Other Programs			
				Other Enrichment Programs			
				Subscriptions			
10/01/2015	Expense		Spelling City	272 students at \$2.00 per student: Harris, Kidder, Ginns, Caparell, Jimenez, Conard, Crawford, Steinberg, Carroll, Wilson & Segale	PTA Checking	544.00	544.00
10/02/2015	Check	3871	Newsela	INV-2012: Newsela Pro Site 1 School License	PTA Checking	6,000.00	6,544.00
10/06/2015	Expense		24 Game	First in Math: Snyder & Carroll	PTA Checking	406.00	6,950.00
10/09/2015	Expense		Learning A-z	Raz-Kids License for 11 teachers	PTA Checking	887.72	7,837.72
Total for Subscriptions						\$7,837.72	
Total for Other Enrichment Programs						\$7,837.72	
Total for Other Programs						\$7,837.72	
				S.T.E.A.M. Programs			
				S.T.E.A.M. Teachers' Salary and Benefits			
				Art Program			
10/05/2015	Check	3872	Sarah Ekedal	Art to Heart: October 2010	PTA Checking	530.00	530.00
Total for Art Program						\$530.00	
				Science Program			
10/13/2015	Check	3875	Elena Banks	September 2015	PTA Checking	3,450.00	3,450.00
Total for Science Program						\$3,450.00	
Total for S.T.E.A.M. Teachers' Salary and Benefits						\$3,980.00	
Total for S.T.E.A.M. Programs						\$3,980.00	
				School and Staff Support			
				School Supplies			
10/15/2015	Check	3876	Glenn Tyson	Science supplies: Microscopes, pipets droppers, beakers, etc.	PTA Checking	2,403.10	2,403.10
Total for School Supplies						\$2,403.10	
Total for School and Staff Support						\$2,403.10	
Total for Expenses						\$21,699.77	
Net Ordinary Income						\$ -6,605.66	
				Other Income/Expense			
				Other Expense			

Fraud						
10/07/2015	Expense		DEBIT PURCHASE -VISA PAYPAL EBAY Download from usbank.com. PAYPAL EBAY MARK402-935- 7733NE	PTA Checking	542.98	542.98
10/08/2015	Deposit		DEBIT PURCHASE RET - VISA PAYPAL Download from usbank.com. PAYPAL EBAY MARKLA VISTA NE	PTA Checking	-542.98	0.00
10/08/2015	Expense		DEBIT PURCHASE -VISA PP*7225CODE Download from usbank.com. PP*7225CODE 402-935- 7733CA	PTA Checking	1.95	1.95
10/08/2015	Expense		DEBIT PURCHASE -VISA WWW.RAISE.C Download from usbank.com. WWW.RAISE.COM WWW.RAISE.COIL	PTA Checking	469.65	471.60
10/09/2015	Expense		DEBIT PURCHASE -VISA PAYPAL EBAY Download from usbank.com. PAYPAL EBAY MARK402-935- 7733NE	PTA Checking	504.90	976.50
10/09/2015	Deposit		DEBIT PURCHASE RET - VISA PAYPAL Download from usbank.com. PAYPAL EBAY MARKLA VISTA NE	PTA Checking	-504.90	471.60
10/16/2015	Deposit	Deposit	ELECTRONIC DEPOSIT ADJUSTMENT Download from usbank.com.	PTA Checking	-469.65	1.95
10/16/2015	Deposit	Deposit	ELECTRONIC DEPOSIT ADJUSTMENT Download from usbank.com.	PTA Checking	-1.95	0.00
Total for Fraud					<hr/>	<hr/>
					\$0.00	
Total for Other Expense					<hr/>	<hr/>
					\$0.00	
Net Other Income					<hr/>	<hr/>
					\$0.00	
Net Income					<hr/>	<hr/>
					\$ -6,605.66	

Monday, Nov 09, 2015 04:53:51 PM PST GMT-8 - Accrual Basis

AUDIT REPORT

Date 10/29/15 Fiscal Year 2014 - 2015
 Name of Unit Grant School PTA IRS EI Number 95-6204578
 Council San Diego Unified Council of PTAs District PTA Ninth
 Bank Name US Bank Account # 1-651-0063-9583
 Bank Address 610 Washington St. City/Zip San Diego 92103

Dates covered by this audit 1/1/15 - 6/30/15

Check numbers reviewed in this audit 3749 - 3823 and 3836 - 3865

BALANCE ON HAND at time of last audit 12/31/14 (date) \$ 94,815.42

RECEIPTS since last audit \$ 100,066.86

TOTAL \$ 194,882.28

DISBURSEMENTS since last audit \$ 73,485.38

BALANCE ON HAND 6/30/15 (date) \$ 121,396.90 *

BANK RECONCILIATION

Last BANK STATEMENT balance 6/30/15 (date) \$ 123,584.22

DEPOSITS not yet credited (add to balance) \$ 123,590.20

\$ 5.98 \$ _____ \$ _____

CHECKS OUTSTANDING (List check number and amount)

3813 \$ 60.00 # 3817 \$ 1,000.00 # 3822 \$ 122.68

3838 \$ 310.00 # 3861 \$ 140.62 # 3864 \$ 560.00

TOTAL outstanding checks (subtract from balance) \$ 2,193.30

BALANCE in checking account 6/30/15 (date) \$ 121,396.90 *

*These lines must balance

☒ I have verified that all tax forms, PTA- and government-required forms have been filed, if required.

The following is all that needs to be read when the auditor's report is given:

I have examined the financial records of the treasurer of Grant School PTA/PTSA and find them

☐ correct

☒ substantially correct with the following recommendations

☐ partially correct more adequate accounting procedures need to be followed so that a more thorough audit report can be given

☐ incorrect

Audit completed 10/29/15 Auditor's Signature *Nicky Knapp*

Audit adopted 11-10-15

(Copies: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copy of tax form(s) to next level PTA, if required to file.)

Submit separate report of explanation and recommendations to executive board.
A separate audit form must be completed for each bank account.

Grant School PTA Year End Semi-Annual Audit – Recommendations

Period Covered: 1/1/2015 – 6/30-2015

Bank Account: PTA Main Checking

- 1) Executive board minutes were not received. Per PTA procedures, the executive board must *authorize all expenditures*.
- 2) Authorizations for payment require the signatures of both the president and the secretary. Only the secretary's signature was present.
- 3) Several deposits were posted on a date considerably different from the bank and deposit slip posted date. If the idea was to post when you actually received them, perhaps you can post them to "Undeposited Funds" and then use the actual deposit date when you really deposit them. Here are the ones I noticed:

6/1 deposit of \$1,344.00 – posted as 5/6
6/1 deposit of \$350.00 – posted as 5/15
5/4 deposit of \$1,150.00 – posted as 4/28
4/20 deposit of \$1,851.80 – posted as 4/7
4/20 deposit of \$1,545.00 – posted as 3/21
4/20 deposit of \$110.00 – posted as 3/9
1/12 deposit of \$713.27 – posted as 1/3

- 4) Ck# 3788 was posted as a void. There's no documentation and no voided check. Perhaps it was kept out because it's being replaced at a later date. Even if so, it should be documented in this period so that all the checks are accounted for.
- 5) Ck# 3863 was voided but was not in the file with its documentation. It may be in the September books with the re-issue documentation.
- 6) Ck# 3820 was written to Pat Gonzalez, but was posted to Genevieve Chestnut. It had only one signature.
- 7) There were no cash verification forms or written committee reports to verify that monies actually received equaled monies deposited.
- 8) The expense for Martocchio School Supplies was a separately listed item and did not appear to have been in the original budget. As I did not find anything in the minutes requesting approval for this, should this have been a sub-item under School & Support Staff: School Supplies and/or Teacher Discretionary Funds, which were on the budget and had amounts adequate to cover this expense?
- 9) Monthly written treasurer reports were missing, which are needed to make it clear exactly what expenses are being ratified.

Note: As there was a break in the check series, I did verify that checks 3824-3835 were accounted for. They were later issued in August and September, 2015.



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SCRIPT CHECKING

AUDIT REPORT

Date 10/29/15 Fiscal Year 2014 - 2015
 Name of Unit Grant School PTA IRS EI Number 95-6204578
 Council San Diego Unified Council of PTAs District PTA Ninth
 Bank Name US Bank Account # 1-651-0063-9922
 Bank Address 610 Washington St. City/Zip San Diego 92103

Dates covered by this audit 1/1/15 - 6/30/15
 Check numbers reviewed in this audit None issued

BALANCE ON HAND at time of last audit <u>12/31/14</u> (date)	\$ <u>10,532.86</u>
RECEIPTS since last audit	\$ <u>710.17</u>
TOTAL	\$ <u>11,243.03</u>
DISBURSEMENTS since last audit	\$ <u>-</u>
BALANCE ON HAND <u>6/30/15</u> (date)	\$ <u>11,243.03 *</u>

BANK RECONCILIATION

Last BANK STATEMENT balance 6/30/15 (date) \$ 11,243.03
 DEPOSITS not yet credited (add to balance) \$ -
 \$ _____ \$ _____ \$ _____

CHECKS OUTSTANDING (List check number and amount)

_____ \$ _____ # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____ # _____ \$ _____

TOTAL outstanding checks (subtract from balance) \$ -
 BALANCE in checking account 6/30/15 (date) \$ 11,243.03 *
 *These lines must balance

☒ I have verified that all tax forms, PTA- and government-required forms have been filed, if required.

The following is all that needs to be read when the auditor's report is given:

I have examined the financial records of the treasurer of Grant School PTA/PTSA and find them

- ☒ correct
☐ substantially correct with the following recommendations
☐ partially correct more adequate accounting procedures need to be followed so that a more thorough audit report can be given
☐ incorrect

Audit completed 10/29/15 Auditor's Signature Nicky Knapp
 Audit adopted 11/10/15

(Copies: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copy of tax form(s) to next level PTA, if required to file.)

Submit separate report of explanation and recommendations to executive board.
 A separate audit form must be completed for each bank account.



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AUDIT CHECKLIST		Unit Name	Grant School PTA	Date	1/1/15 - 6/30/15
DESCRIPTION	YES	NO			
<input checked="" type="checkbox"/> Bylaws & Standing Rules <input checked="" type="checkbox"/> Budget(s) <input checked="" type="checkbox"/> Last Audit Report <input checked="" type="checkbox"/> Ledger <input checked="" type="checkbox"/> Checkbook register <input checked="" type="checkbox"/> Cancelled checks (including voids) <input checked="" type="checkbox"/> Authorizations for Payment <input type="checkbox"/> Cash Verification Forms <input checked="" type="checkbox"/> Bank statements, bank books and deposit slips <input checked="" type="checkbox"/> Receipts/bills <input type="checkbox"/> Cash receipts <input type="checkbox"/> Executive board minutes <input checked="" type="checkbox"/> Association minutes <input type="checkbox"/> Committee reports <input type="checkbox"/> Monthly Treasurer Report <input type="checkbox"/> Monthly Financial Secretary Reports <input checked="" type="checkbox"/> Annual Financial Report <input checked="" type="checkbox"/> Workers' Compensation Annual Payroll Report form <input type="checkbox"/> IRS Forms 990/990EZ/990N <input type="checkbox"/> State Form 199 <input type="checkbox"/> State Form RRF-1 If required: <input type="checkbox"/> IRS Form 941 <input type="checkbox"/> IRS Form 1099 <input type="checkbox"/> State Form DE-6 <input type="checkbox"/> State Form DE-542					
Financial records provided: (Originals)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Beginning Balance Records					
1. Check to see if amount shown on first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of last audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Bank Reconciliation					
1. All bank statements reconciled since last audit by treasurer and reviewed monthly by non-check signer	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
3. Deposits and Checks Written: (signed by two authorized check signers per the bylaws)					
a) Recorded in checkbook register	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
b) Recorded in ledger in proper columns	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
c) Agree with treasurer reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
4. Bank charges and interest recorded in checkbook register, ledger and treasurer reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Membership					
1. Amount recorded and deposited equals total number of memberships # <u>117</u> (members) @ \$ <u>10</u> (membership dues listed in bylaws)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2. Amount forwarded to council/district PTA equals total number of memberships # <u>117</u> (members) @ \$ <u>5</u> (amount listed in bylaws)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Insurance – premium(s) forwarded to council/district PTA by due date <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>			
Minutes					
1. All expenditures approved and recorded in executive board minutes (List those expenditures not approved on recommendation report) <u>(not received)</u>	<input type="checkbox"/>	<input type="checkbox"/>			
2. All expenditures approved/ratified in association minutes (List those expenditures not approved on recommendation report)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
3. Committee minutes record plans, proposed expenditures, and total of monies earned <u>(not received)</u>	<input type="checkbox"/>	<input type="checkbox"/>			
Authorizations for Payment (signed by secretary and president)					
1. All authorizations written for approved amounts (List missing authorizations on recommendation report)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2. All authorizations have receipt/bill attached (List missing receipts/bills on recommendation report)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
3. Authorizations match checks written	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Income					
1. Deposits properly supported	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2. Cash Verification Forms used with two people counting money	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
4. Designated income spent as specified	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Financial Secretary Reports					
1. Filed monthly <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>			
2. Receipts/Deposits agree with ledger & register <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>			
Treasurer Reports					
1. Filed monthly	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
2. Agree with ledger and checkbook register	<input type="checkbox"/>	<input type="checkbox"/>			
3. Annual Financial Report	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Committee Reports					
1. Committee reports for all fundraisers submitted or report in minutes. <u>Verbal summary at assn mtgs.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Reporting Forms and Tax Returns					
1. Verify on Audit Report that all forms have been filed annually (if required)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Audit Reports					
1. Audit done semiannually	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2. Prepare and present written report with recommendations to executive board	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
3. Present audit report to association for adoption	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
4. Forward report to the next level PTA (See Bylaws, Duties of Officers, Auditor)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Audit Recommendations					
All "No" answers should be included in the report as recommendations to change financial procedures. At the completion of the audit, meet with president and financial officers to discuss recommendations and any corrections as needed. When errors have been corrected by a financial officer and accounts are accurate, draw a double line in red ink where the audit concludes on all records. Sign & date the audited materials.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Mismanagement – Is mismanagement suspected? (Contact district PTA president immediately for assistance.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>			