

# DSA PTSA

## STATEMENT OF ACTIVITY

June 1, 2018 - February 1, 2019

	TOTAL
Revenue	
CONCESSION REVENUE	1,216.95
ENRICHMENT FUND REVENUE	18,838.37
PTSA MEMBERSHIP REVENUE	2,090.00
SPIRIT WEAR REVENUE	4,975.64
TEACHER APPRECIATION FUND REV	1,510.33
<b>Total Revenue</b>	<b>\$28,631.29</b>
GROSS PROFIT	<b>\$28,631.29</b>
Expenditures	
ADMINISTRATIVE	
Audit and Accounting	200.00
Bad Debts	0.00
Bank Charges	169.00
Insurance	545.00
IT Expense	155.88
Merchant Fees	250.05
PTA Dues	1,590.00
<b>Total ADMINISTRATIVE</b>	<b>2,909.93</b>
AWARDS & SCHOLARSHIPS	
Pam Allen	1,000.00
Reflections	250.00
Teacher/Support Person of the Y	385.00
<b>Total AWARDS &amp; SCHOLARSHIPS</b>	<b>1,635.00</b>
PROJECTS	
Back to School Picnic	1,100.00
Department Grants	5,825.40
Other Projects	100.00
Parchment Subscription	729.00
Professional Development	1,138.00
Publicity	305.13
School Improvement	37.51
SPA Dance	-100.00
Spirit Wear	5,238.00
Teacher/Staff Meals	280.47
<b>Total PROJECTS</b>	<b>14,653.51</b>
TEACHER APPRECIATION	175.00
<b>Total Expenditures</b>	<b>\$19,373.44</b>
NET OPERATING REVENUE	<b>\$9,257.85</b>
NET REVENUE	<b>\$9,257.85</b>

# PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 1 OF 3)



**Purpose:** To remain in compliance with the bylaws, be in good standing and to verify funds raised and spent by the unit.

**Instructions:**

- The Board of Directors must select an auditor or auditing committee no later than two weeks prior to the end of the school year. Refer to Bylaws, Article VII, Section 4.
- The treasurer shall submit to the auditor(s) all financial records and forms listed below.
- Local units and councils should scan and email the audit/financial review form to [audit990@georgiapta.org](mailto:audit990@georgiapta.org) if possible. Otherwise, please mail to Georgia PTA, 114 Baker St. NE, Atlanta, GA 30308-3366. Audits must be sent in by the last business day in September. You must also send a copy to your local council, if applicable, or to your district Director if there is no council.

Date <u>11-13-2018</u>		PTA Local Unit ID# <u>157007</u>	
District <u>11</u>	Council <u>Region 2 - DeKalb PA</u>	PTA Name <u>DeKalb School of The Arts PTA</u>	
Contact Person <u>Rosa Ray</u>		PTA Position <u>Treasurer</u>	
Address <u>192 Clarendon Avenue</u>		City <u>Avondale Estates</u>	
State <u>GA</u>	Zip <u>30002</u>	Email <u>dsa.ptsa.treas@gmail.com</u>	
Cell Phone		Home Phone <u>678-676-2502</u>	

**Auditor/Auditing Committee: Please complete all sections.**  
**PTA, please mark PTA boxes in Section A for documents you are providing.**

Year 20 17 - 20 18

**Section A: Please check all Financial records provided**

PTA Auditor		PTA Auditor	
<input checked="" type="checkbox"/>	Checkbook register (a listing of all checks)	<input checked="" type="checkbox"/>	General ledger report (list all receipts/disbursements)
<input checked="" type="checkbox"/>	All bank statements	<input checked="" type="checkbox"/>	The annual financial report (profit and loss statement)
<input checked="" type="checkbox"/>	All funds verification forms and deposit slips	<input checked="" type="checkbox"/>	Cancelled checks or bank images from bank statement
<input checked="" type="checkbox"/>	All check request forms with receipts/bills attached	<input checked="" type="checkbox"/>	Copy of insurance
<input checked="" type="checkbox"/>	All treasurer's reports	<input checked="" type="checkbox"/>	Itemized statements and receipts of bills paid
<input checked="" type="checkbox"/>	Adopted budget and approved amendments	<input checked="" type="checkbox"/>	Copy of last year's audit report and 990 or 990N
<input checked="" type="checkbox"/>	Copies of all minutes (board, executive and general)	<input checked="" type="checkbox"/>	Copy of the final bank statement for the last audit period
<input checked="" type="checkbox"/>	Copy of local unit bylaws		

**Section B: To be completed by the Auditor ONLY**

- Y N
- Does the amount shown on the first bank statement (adjusted for outstanding checks and deposits) correspond to the starting balance recorded in the checkbook register, ledger, treasurer's reports and ending balance of the last audit?
  - Were the bank statements reconciled monthly by the treasurer and signed by the president and another person not authorized to sign checks or related to the signers?
  - Did all checks written contain two (2) signatures? President, treasurer or one another elected officer?
  - Were all checks properly recorded in the checkbook register, ledger or treasurer's reports?
  - Were all bank charges and interest recorded in the checkbook register, ledger and treasurer's reports?
  - Did the PTA purchase insurance?
  - Were all authorizations approved by the president or their designee and contain receipts?
  - Did the PTA make payments by a PTA credit or debit card?
  - Did the PTA use the Funds Verification Forms?
  - Were all funds received counted by two persons with the treasurer being the third counter?
  - Did the funds received match the deposits recorded in the checkbook register, ledger and treasurer's reports?
  - If the PTA accepts payment by credit/debit cards (e.g. PayPal) are those funds reconciled and posted in the register?
  - Did you receive a copy of the approved/amended budget?
  - Was the income spent according to the approved/amended budget?
  - Did the general meeting minutes contain budget approval?
  - Did the general meeting minutes include all budget amendments?
  - Did the general meeting minutes include the audit report approval?
  - Do the membership numbers match? 400 # of memberships collected? 400 # of membership dues submitted to the state?

**Please contact and return the completed audit to the new incoming treasurer. The outgoing treasurer needs to sign the audit form before handing over to the auditor/audit committee.**

Outgoing Treasurer's Signature [Signature] Date 11/13/18

Outgoing Treasurer's Daytime Phone 404-232-5991 Email \_\_\_\_\_

Incoming Treasurer's Name Cherry Wongtrakul Daytime Phone \_\_\_\_\_ Email dsa.ptsa.treas@gmail.com

**PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 2 of 3)**



Year 20 17 - 20 18

Date 11-13-2018

PTA Name DSA PTSA PTA LU ID # 151007

Council Region 2 - DeKalb PTA District 11

Dates covered by this audit/financial review from: June 1, 2017 to: MAY 31, 2018

- 1) Balance on Hand (From Date of Last Audit)..... \$ 13050.97 TF
  - 2) Receipts (From last audit to date of audit)..... \$ 32429.12
  - 3) Total Cash (add 1 and 2 together)..... \$ 45480.09 TF
  - 4) Disbursements (From last audit to date of audit)..... \$ (42669.28) TF (1)
  - 5) Balance on Hand (Date of Audit, subtract line 4 from line 3)..... \$ 2810.81 TF
  - 6) Bank Statement Balance as of 31 (date) MAY 2018..... \$ 4144.81
  - 7) Checks Outstanding (List check number and amount)
 

Check #	Amount	Check #	Amount
<u>2649</u>	<u>50.00</u>	<u>2806</u>	<u>50.00</u>
<u>2641</u>	<u>50.00</u>	<u>2810</u>	<u>260.00</u>
<u>2808</u>	<u>50.00</u>	<u>2809</u>	<u>799.00</u>
<u>2802</u>	<u>75.00</u>		
  - 8) Total Outstanding Checks..... \$ 1334.00
  - 9) Balance in Checking Account (Subtract line 8 from line 6)..... \$ 2810.81
- Note: Amounts on line 5 and 9 should be the same.*

**Only one line can be checked, if there are any findings (even minor) line 2 must be checked:**

- 1.  I (We) have audited the books and find them to be correct.
- 2.  I (We) have audited the books and found the following problems and/or make these suggestions.  
Problems/suggestions must be noted on page 3 of the audit form.
- 3.  I (We) have audited the books and found significant problems that must be reported to the district PTA immediately for assistance. Please document finding on page 3 of the audit form.

Tiesha Foreman  
Auditor/Reviewer Signature

\_\_\_\_\_  
Auditor/Reviewer Signature

\_\_\_\_\_  
Auditor/Reviewer Signature

TIESHA FOREMAN  
Auditor/Reviewer Printed Name

\_\_\_\_\_  
Auditor/Reviewer Printed Name

\_\_\_\_\_  
Auditor/Reviewer Printed Name

470.564.8382  
Auditor/Reviewer Phone Number

\_\_\_\_\_  
Auditor/Reviewer Phone Number

\_\_\_\_\_  
Auditor/Reviewer Phone Number

\_\_\_\_\_  
Outgoing President's Signature (mandatory)

[Signature]  
Outgoing Treasurer's Signature (mandatory)

11/13/18  
Date

The auditor/auditing committee report must be in writing and submitted with the audit. If the auditor/committee finds there are not adequate records or inappropriate accounting procedures used, this information should be noted.

Note: A copy of the Financial Review/Audit must be submitted to Georgia PTA by the last business day in September. Once the appropriate 990 is filed with the IRS, please submit the IRS filing verification form and appropriate documents to Georgia PTA.

**PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 3 of 3)**



Year 20 17 - 20 18

Date 11-13-2018

PTA Name OSA PTSA

LU ID# 151007

Council Region 2 - DeKalb PTA

District 11

**This page must be completed if any of the following occur:**

- Any of the required documents from section A are not provided.
- Any of the boxes in section B are marked with a no.\*\*  
\*\*Exception: letter h. Did the PTA make payments by a PTA credit or debit card? Should be no, if yes must be noted.
- If line 2 or 3 are marked on page 2.

a) The treasurers Report and Bank statement Balance equal \$13051. The prior year ending Balance of the last audit equals \$13435. Difference is PY adjustment-RR

b) Jun 2017 - Jan 2018 were signed by the President only. Feb 2018 - May 2018 were not signed by the President and 2<sup>ND</sup> person. ✓

- c) CK# 2701 - \$ 500  
2751 - \$ 720  
2752 - \$ 60  
2750 - \$ 50  
2763 - \$ 1000  
2791 - \$ 322.39  
2803 - \$ 50  
2804 - \$ 50  
2805 - \$ 50  
2807 - \$ 50

These checks had one signature. ✓

**SEE BACK**

- d) Check #'s 2803-2808 do not reference payee name on check stubs. Check Register notes payee as DSA Supporters.
- e) Nov 2017 Bank charge of \$15 not recorded. The transaction was cleared as check # 2741 for the same amount. Check 2741 was issued in Nov 2017 and was outstanding. Check 2741 was entered again in Dec 2017 register.
- p) There was no budget amendment.
- f) The meeting minutes supplied did not reference the prior year audit report approval.

Recommendation - void checks dated older than 6 months as they will not be honored by the bank.

0. \*

24,371.17 +  
 1,735.63 +  
 171.15 +  
 572.89 +  
 103.3 +  
 728.25 +  
 1,654.98 +  
 3,416.15 +  
 75.4 +  
 32,429.12 \*

DEPOSITS

0. \*

485.13 +  
 15. +  
 500. +  
 15. +  
 12,539.77 +  
 15. +  
 1,120.59 +  
 15. +  
 4,986.1 +  
 45. +  
 3,844.86 +  
 15. +  
 2,417.73 +  
 15. +  
 1,051.17 +  
 15. +  
 3,330.53 +  
 15. +  
 2,439.27 +  
 15. +  
 4,103.51 +  
 15. +  
 5,338.96 +  
 15. +  
 32,435.41 \*

DISBURSEMENTS

① Per check Register - \$42,886.62  
 check #11 - 202.34 -  
 Exp recorded 2x - 15.00  
 42,669.28 RR.

Accountant On Demand LLC  
2221 Amelia Court  
Duluth, GA 30096  
Phone: (470) 564-8382  
E-mail: Tiesha@accountantondemand.accountant

## ENGAGEMENT LETTER FOR AUDIT/FINANCIAL REVIEW SERVICES

This letter is to confirm our understanding of the terms and objective of our engagement as well as the nature and limitations of the services we will provide.

### AOD will:

Beginning November 12, 2018 we will perform the following selected services to your company with the assistance of "QuickBooks Online", a computerized accounting program:

- ✚ Perform the audit/financial review procedures as indicated on the Georgia PTA Audit/Financial Review Form.

### Client will:

DeKalb School of the Arts, heretofore, known as "The Client" to provide for us heretofore the following documents:

- ✚ Support documentation as listed on the Georgia PTA Audit/Financial Review Form, exhibit A.

### Fee Policy:


Our fee for this service will be \$200.00.

This engagement does not include business management. We will not review the payment of any invoices or bills beyond the normal authorization stamp or signature provided by your office. If an amount appears unusual or out of the ordinary, we will call it to your attention, but we do not take any responsibility in the discovery of any errors, irregularities, or fraud.

All invoices are due and payable upon presentation.


If the foregoing is in accordance with your understanding, please sign the Engagement Letter in the space provided and return it to Accountant On Demand LLC.

Sincerely,

  
Tiesha Foreman, President  
Accountant On Demand LLC

DATE: 11/13/18

APPROVED:

  
OWNER/PRESIDENT OF COMPANY Former Treasurer

DSA PTSA  
NAME OF COMPANY