



Cash Handling

Effectively and efficiently handling and controlling the cash at events facilitates work for your Treasurer and reduces opportunities for human error or internal theft.

Cash Box Set-Up

To obtain the change for the cash box, write a PTA check to a volunteer for the starting amount of your Cash Box. This volunteer will cash the check at their bank and bring the money in desired denominations to the event. The person cashing the check may be the Treasurer or another authorized signer, as long as neither of the two check signatures match the name of the person who will receive and cash the check. You should not write a check to “Cash”. In your Check Register, record the check against a Cash Box line item so that you don’t inflate your expenses or income.

Handling Cash at the Event

Only adult PTA members should handle cash at an event. There should always be two non-related volunteers with the cash box at all times. If possible, the treasurer or another bank signer should be one of the people managing the cash box. Otherwise, choose the event committee chair and/or other known volunteers.

At the start of the event, the starting cash amount (in each denomination) should be verified by both volunteers and noted at the top of a cash counting sheet.

During the event, if possible, you should track cash sales alongside your electronic sales either on a paper tally sheet or using the cash option on your credit card payment processing system.

At the end of the event, the two cash box volunteers should each count the cash collected and note the amounts on the cash counting sheet for each denomination, as well as record all checks received. The cash counting sheet should have a space for each of them to write and sign their names confirming the amount of cash counted.

Depositing Cash

The treasurer or other designated volunteer should deposit the cash at the bank as soon as possible. If the event will be over after bank hours, you should make the deposit that night using a bank provided night-drop deposit bag. If night deposits are not possible at your bank, ask if the school will allow you to secure the cash in their safe (many schools will not allow this) or consider having a PTA safe on the school premises (if your PTA has a closet or other locked area designated by the school). Do not allow a volunteer to take cash home with them.

The treasurer should keep copies of the cash counting sheet and the bank deposit slip for their records to support the Annual Financial Review. Record the deposit in your Check Register against the Cash Box line item to zero out the cash box.