TREASURER 102

BUILD A TREASURER'S BOOK

VIRGINIA PTA

JUNE 2026

Why a Treasurer’s Book Matters

It helps ensure:

- Transparency with your members and board
- Accountability for all financial transactions
- Easy access to records during audits or financial reviews
- Compliance with PTA standards, IRS requirements, and insurance expectations

Having everything organized also makes transitions between officers significantly easier.

Supplies You’ll Need

- A Large binder, or a small binder and a larger binder
- Monthly tabs
- Administrative tabs
- Multi-sheet sheet protectors
- Folder
- Hole Punch
- Pencil case to hold pens, pencils and the PTA checkbook
- Hole reinforcements

Organizing Your Binder

Admin Records

- Standards of Affiliation letter
- Officer contact information
- PTA bylaws and organizational structure form
- The previous year’s financial review
- IRS filings such as the 990, 990EZ, or 990N
- Your insurance policy and certificate of insurance
- Membership lists
- Approved budgets and amendments
- Sales tax exemption certificates
    - Calendars
    - Contracts

Monthly & Transaction Records

- Bank Statement
- Reconciliation Report
- Treasurer's Report
- Meeting Agendas & Minutes
- Transaction Records
- Supporting Documentation

Sample Binder Tabs

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Track Your Monthly Paperwork

Create a checklist (or steal mine!) to make sure that you are including all of the monthly administrative records, or recording when and why they aren't included (for example: no minutes in December because you didn't have a meeting)

Financial Review Committee Notes

	Financial Reports		*Admin*		
	Treasurer's Report	**Bank Reconciliation**	**Bank Statements**	**Meeting Minutes**	**Notes**
July				EB only	
August					
September					
October					
November					
December				No Meeting	

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Disbursement Documentation

Every expense should have supporting documentation.

This includes:

- Check or Reimbursement requests
- Receipts or invoices
- Approved bills
- Transaction authorization forms
- Documentation for electronic payments

Deposit Documentation

Maintain:

- Deposit Forms
- Bank deposit slips
- Cash counting forms when cash is collected
- Supporting fundraiser or event information
- Check Reconciliation for a list of checks

Frequently Used Forms

- Deposit forms
- Cash Counting Forms
- Check request/Reimbursement forms
- Transaction authorization forms for EFT, ACH, or debit card purchases

- Voided Check Tracker
- Cashbox or Cash Advance Request
- Donation Receipt
- Bank Transfer
- Returned Check Form Letter
- Check Write Off

Deposit Form

Include:

- Who is submitting the deposit & contact info
- Total amount to deposit
- Date funds were collected
- Where the funds are coming from
- Signatures of 2 counters (not related to each other)

Treasurer Only Section:

- When the funds were received
- Treasurer’s recount
- When the funds were deposited (attach bank deposit receipt)

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Deposit Reconciliation Form

Submitted by: ______________________________ Contact Info: ________________________

Budget Line Item: _____________________________________ Date: ___________________

Event: ____

Attachments:

- Cash Box Form *(if this is a cash box deposit)*
- List of Checks for Deposit Reconciliation Form(s)

Coins:		Currency:	
Pennies	$ _____	Ones	$ ________
Nickels	$ _____	Fives	$ ________
Dimes	$ _____	Tens	$ ________
Quarters	$ _____	Twenties	$ ________
		Other	$ ________
Total:	_________	**Total:**	____________

Deposit Summary:

Coin: ________________________

Currency: ________________________

Checks: ________________________

Total for Deposit: $ ______________

Counter 1: ____ Date: ____________________

Counter 2: ____ Date: ____________________

TREASURER VERIFICATION AND DEPOSIT

Date Received: ___________Date Deposited: ___________ Amount: $_______________

Budget Line: ____

Deposited by: _______________________ __________________________________

(signature)

**Attach deposit receipt to this form.*

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Cash Count Worksheet

Cash Count Worksheet is a financial document used by parent-teacher associations to tally, verify, and document cash and checks collected at school events or fundraisers. It requires two unrelated volunteers or board members to count the funds together and sign off on the totals to ensure accountability.

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Cash Count Worksheet

Date:______________________________

Committee: __________________________

Event: _____________________________

COUNTER 1 Name:

____

COINS

Pennies	_______@ $0.01 =	________
Nickels	_______@ $0.05 =	________
Dimes	_______@ $0.10 =	________
Quarters	_______@ $0.25 =	________
TOTAL COINS		$________

CURRENCY

Ones	_______@ $1.00 =	________
Twos	_______@ $2.00 =	________
Fives	_______@ $5.00 =	________
Tens	_______@ $10.00 =	________
Twenties	_______@ $20.00 =	________
Fifties	_______@ $50.00 =	________
Hundreds	_______@ $100.00 =	________
TOTAL CURRENCY		$________

Total Coins (from above)	$________
Total Currency (from above)	$________
Total Checks (attach spreadsheet)	$________
TOTAL to be Deposited	$________

Signature ____________________________

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Cash Count Worksheet

Date:______________________________

Committee: __________________________

Event: _____________________________

COUNTER 2 Name:

____

COINS

Pennies	_______@ $0.01 =	________
Nickels	_______@ $0.05 =	________
Dimes	_______@ $0.10 =	________
Quarters	_______@ $0.25 =	________
TOTAL COINS		$________

CURRENCY

Ones	_______@ $1.00 =	________
Twos	_______@ $2.00 =	________
Fives	_______@ $5.00 =	________
Tens	_______@ $10.00 =	________
Twenties	_______@ $20.00 =	________
Fifties	_______@ $50.00 =	________
Hundreds	_______@ $100.00 =	________
TOTAL CURRENCY		$________

Total Coins (from above)	$________
Total Currency (from above)	$________
Total Checks (attach spreadsheet)	$________
TOTAL to be Deposited	$________

Signature ____________________________

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Check or Reimbursement Request Form

Include:

- Who is requesting funds & contact info
- Total amount requested
- What the funds are being used for (budget line)
- When the funds are needed
- Payee
- Attached receipts or invoice

Treasurer Only Section:

- When check request is received
- Is the expense budgeted?
- Is the expense approved? By who?
- Date of Disbursement
- Check #

AWESOME PTSA

Check or Reimbursement Request Form

Budget Item (*e.g. Fall Dance*): ____________________

Date of Event: ____________________ Date Check Requested: ____________________

Name of person requesting funds: ____________________

Please note:

*This form must be accompanied by invoice(s) or receipt(s). No checks will be written without the necessary paperwork. **RECEIPTS** need to include **only PTA purchases** – not personal purchases.*

☐ Reimbursement (attach all receipts) ☐ Check Request (attach invoice) Amount Requested: $__________

Description of Expense: ____________________

____

Check Payable To: ____________________

Address: ____________________

____

FOR TREASURER USE ONLY

Approved by President: __________ Date: __________

PAID by Treasurer: ____________________ Date: __________

Check Number: ________ **Amount: $**__________

Budget line charged: ____________________ Entered? ________

Signature acknowledging receipt of check if not mailed: ____________________

EFT/ACH/Debit Card Transaction Authorization

AKA: a Pre-Approval, Disbursement, or Transaction form, can double as Cash Advance Form

An internal financial document used by Parent Teacher Associations. It requires board members to request permission, detail exact expenses, and provide receipts to ensure transparent spending.

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Cash Advance or Debit Card Pre-Approval

Date: ____________________ Amount: $____________________

Name: ____________________ PTA Committee: ____________________

Phone Number: ____________________ Email: ____________________

Budget Category (e.g. Holiday House): ____________________

Event or Activity (if applicable):____________________Event Date:__________

Estimated Expenses:

____________ $____________

____________ $____________

____________ $____________

____________ $____________

TOTAL REQUESTED: $____________

□ Debit Card Pre-Approval □ Check Payable to: ____________________

Delivery:

□ Send home with: ____________________ □ Pick Up (make arrangements with treasurer)

Grade: ________ Teacher:____________________

Please Sign: I request the amount above for Clover Hill Elementary School PTA business. Within two weeks of the completed event, I agree to submit an expense statement along with the required receipts and to refund any unused portion of the advance to the PTA.

(signature) (date)

FOR TREASURER USE ONLY

Approved by: ____________________ ____________________

Date Received: ____________________

Date Paid: ____________________

Amount: ____________________

Check Number or Confirmation: ____________________

One form to rule them all!

PTA TREASURER REQUEST

☐ Reimbursement (Receipt Required) ☐ Pay Invoice (Invoice Required for Purchase Order) ☐ Request Cash Box ☐ Deposit Money Raised (2 Signatures Required) ☐ PayPal Transfer ☐ Donation

REQUESTOR:	***DATE:***
TOTAL $ Requested /Deposited:	***Event:***

***NOTE:* CASH BOX REQUESTS**: Standard start-up cash is $200. You are responsible for allowing enough time to receive your check, go to the bank to cash the check and get the denominations appropriate for your event. At the end of your event you MUST count the money with someone else and submit money/checks with this form to the Treasurer.

Payment Request Details

ITEM(S) PURCHASED/ REQUESTED:	
ATTACHMENT (circle one)	Receipt / Invoice / Contract / Expense Estimate
Check Payable To:	
DELIVER Check To:	

INSTRUCTIONS:

LOGO

- Please attach all receipts or vendor invoices. No payment will made without a valid receipt, contract or invoice.
- ALL receipts MUST be submitted within 30 DAYS of expense and no later than the last day of the school year.
- Please cash checks promptly, and by June 30th at the latest.
- Special Funding Requests: Must be submitted at least 15 business days PRIOR to need and no later than March 30th. Please check "Pay Invoice" and attach a write-up with details per Standing Rules.

PARENT FORM SUBMISSION: Please place your completed form in the PTA Treasurer mailbox in the main office or send to Treasurer@SampleSchoolPTA.org. Please HAND DELIVER DEPOSITS to the Treasurer or ensure they are locked in the office.

TEACHER FORM SUBMISSION: The PTA provides funding for classroom supplies, technology/hardware, software/applications, books, garden supplies, field trips and a variety of other expenses that support your instructional needs.

To ensure we utilize available grants/county funding, please submit your form to the principal for their initials, and then place your request in the PTA Treasurer Mailbox in the main office.

Reimbursements will be made: Within 1 week for expenses over $100 and within 3 weeks for expenses under $100. Checks will be sent home with your student unless you request otherwise.

Questions? Email Treasurer@SampleSchoolPTA.net

Principal REVIEW (Teachers Only) : ____________ (Initial & Date)

Deposit Details

CASH TO DEPOSIT	
Denomination	**$ Amount**
Fifties	$
Twenties	$
Tens	$
Fives	$
Ones	$
Quarters (Roll=$10)	$
Dimes (Roll=$5)	$
Nickels (Roll =$2)	$
Pennies (Roll=$0.50)	$
CASH SUBTOTAL	$

CHECKS TO DEPOSIT		
Name on Check	**Check #**	**Amount**
		$
		$
		$
		$
		$
		$
		$
CHECK SUBTOTAL		$

Attach additional sheet with ALL information if depositing more checks

TOTAL BANK DEPOSIT:	$
Did you have start-up cash?	
VERIFICATION SIGNATURE 1:	
VERIFICATION SIGNATURE 2:	

CREDIT CARD TRANSFER	GROSS INCOME: ____________ PAYPAL FEE: ____________ = **NET** INCOME: ____________

PTA TREASURER USE:

Check #:	
Budget Item:	
Attachments	Check Dup / Deposit Slip / Paypal Report / Transfer Confirm.
Entry Notes	

Other Common Forms

- Voided Check Tracker
- Cashbox or Cash Advance Request
- Donation Receipt
- Bank Transfer
- Returned Check Form Letter
- Writing off lost check from previous period

Sample Returned Check Letter

SAMPLE: WRITE OFF CHECK FROM PREVIOUS PERIOD

PTA Name & Address (letterhead)

Today's Date: ___________

Check # ___________
Dated: ___________
Amount: ___________
Payee: ____

This check has been considered lost and voided. Efforts to contact the payee and locate the check have failed. The check is over 180 days old and will not be honored by our bank. We are not carrying it over on the 2020-21 books.

Signature of PTA Treasurer

Signature of PTA President

Sincerely,

[your name]

Bank Reconciliation Reports

A Bank Reconciliation Report is a document that compares a company's internal financial records with its official bank statement. Its primary purpose is to identify discrepancies and ensure both balances align, which helps detect errors, catch fraudulent activity, and maintain accurate accounting records.

It contains Starting Balance, transactions for the period that have cleared the bank, transactions recorded for the period that have not cleared the bank, and the ending balance.

Reconciliation 04/30/2026

Reconciled Date: 05/04/2026

Bank Statement Ending Date: 04/30/2026

Bank Statement Ending Balance: $4,738.01

✓ These deposits cleared the bank during the period ending 04/30/2026.

Date	Reference		Details	Deposit
04/10/2026	Deposit			$90.00
04/17/2026	Deposit			$60.00
04/24/2026	Deposit			$330.00
04/30/2026	Interest			$0.04
			Total	**$480.04**

✓ These withdrawals cleared the bank during the period ending 04/30/2026.

Date	Reference		Details	Withdrawal
03/03/2026	1214		Tameka Smith	-$47.70
03/03/2026	1216		Crown Trophy	-$136.48
			Total	**-$184.18**

These withdrawals had not cleared the bank as of 04/30/2026.

Date	Reference		Details	Withdrawal
05/21/2025	1199		United States Postal Service	-$156.00
03/03/2026	1213		Karin Wallace	-$20.03
03/03/2026	1217		Karin Wallace	-$45.76
03/19/2026	1218 VOID		Manchester Moose Lodge 699 VOID	
04/12/2026	1219		CCPS Printing Services	-$99.29
			Total	**-$321.08**

Statement Opening Balance	**$4,442.15**
Plus: 4 cleared deposit(s)	$480.04
Minus: 2 cleared withdrawal(s)	-$184.18
Bank Statement Ending Balance	**$4,738.01**
Plus: 0 uncleared deposit(s)	$0.00
Minus: 5 uncleared withdrawal(s)	-$321.08
MoneyMinder ending balance	**$4,416.93**

Treasurer's Report

07/01/2025 - 06/30/2026

Custom Report Header

Revised

Membership	Income	Expenses	Year to Date	Net Budget	More/-Less
Membership Dues	$1,355.00	-	$1,355.00	$1,200.00	$155.00
Community Sponsors	$1,200.00	$300.00	$900.00	$900.00	-
Membership Totals	**$2,555.00**	**-$300.00**	**$2,255.00**	**$2,100.00**	**$155.00**
Income	**Income**	**Expenses**	**Year to Date**	**Net Budget**	**More/-Less**
Annual Dinner Meeting Registrations	$480.00	-	$480.00	$1,000.00	-$520.00
Interest Income	$0.36	-	$0.36	$10.00	-$9.64
GiveBacks (Fundraising)	$12.24	-	$12.24	-	$12.24
Donations	$10.81	-	$10.81	-	$10.81
Income Totals	**$503.41**	**-**	**$503.41**	**$1,010.00**	**-$506.59**
Training / Learning	**Income**	**Expenses**	**Year to Date**	**Net Budget**	**More/-Less**
PTA Day - Parking Reimbursment	-	-	-	-	-
Annual VAPTA Conference	$150.00	$391.86	-$241.86	-$300.00	$58.14
Annual VAPTA Conference - Raffle	-	-	-	-$100.00	$100.00
Annual Dinner - Supplies	-	-	-	-$250.00	$250.00
President's Transition Meeting (Door Prizes)	-	-	-	-$300.00	$300.00
Local Unit Training Materials	-	-	-	-$150.00	$150.00
Annual Dinner - Awards	-	-	-	-$500.00	$500.00
Annual Dinner - Catering	-	-	-	-$1,100.00	$1,100.00
Training / Learning Totals	**$150.00**	**-$391.86**	**-$241.86**	**-$2,700.00**	**$2,458.14**
Student/Family/Community Support	**Income**	**Expenses**	**Year to Date**	**Net Budget**	**More/-Less**
Reflections Awards	-	$136.48	-$136.48	-$400.00	$263.52
Reflections Program Supplies	-	$238.47	-$238.47	-$300.00	$61.53
Reflections - Custodial Fees	-	$600.00	-$600.00	-$250.00	-$350.00
Advocacy Supplies	$150.00	$630.90	-$480.90	-$500.00	$19.10
Family Engagement Support	-	-	-	-$200.00	$200.00
Student/Family/Community Support Totals	**$150.00**	**-$1,605.85**	**-$1,455.85**	**-$1,650.00**	**$194.15**
PTA Admin	**Income**	**Expenses**	**Year to Date**	**Net Budget**	**More/-Less**
Insurance	-	$179.62	-$179.62	-$180.00	$0.38
MoneyMinder Subscription/Accounting Software	-	$301.41	-$301.41	-$300.00	-$1.41
Meeting Supplies	-	-	-	-$100.00	$100.00
Admin Supplies	-	$202.62	-$202.62	-$400.00	$197.38
Bank Charges	-	-	-	-$25.00	$25.00
Website Maintenance	-	-	-	-$50.00	$50.00
PTA Admin Totals	**-**	**-$683.65**	**-$683.65**	**-$1,055.00**	**$371.35**
Grand Totals					
	$3,358.41	**-$2,981.36**	**$377.05**	**-$2,295.00**	**$2,672.05**

Bank Account Balances	07/01/2025	06/30/2026	Last reconciled
Village Bank	$3,638.02	$4,015.07	04/30/2026
Restricted Account (Village Bank)	$1.00	$1.00	Never
Totals	**$3,639.02**	**$4,016.07**	

Review Reconciled Bank Statement Reports along with the Treasurer's Report to ensure its accuracy.

Summary for the Period		
Starting Total		$3,639.02
Income	$3,358.41	
Expenses	$2,981.36	$377.05
Ending Total		$4,016.07

Treasurer's Reports

A **Treasurer's Report** is a financial summary of the treasurer's books presented by the treasurer at each PTA meeting. Its purpose is to keep the board and membership informed about the organization's financial status and to provide transparency regarding how funds are being managed.

A strong report includes:

- Beginning balance
- Income received by budget line item
- Expenses paid by budget line item
- Ending balance
- Good to have: YTD Totals by budget line & Budget comparisons

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End-of-Year Records

Include:

- Your annual financial report comparing budget to actual income and expenses
- The transaction register
- The audit report or final reconciliation report

Record Retention Requirements

KEEP IN PERMANENT RECORDS

- Bylaws and organizational documents
- Tax-exempt status documents
- Minutes
- Financial Reviews
- Officer list
- Contracts/leases in effect
- Legal correspondence
- Insurance records and claims
- End-of-year financial statement and budget (aka Budget Report): 10 years
- Grant award agreement letters: 10 years

KEEP 7 YEARS

- Cash receipts
- Canceled checks
- Invoices
- Purchase orders

KEEP 3 YEARS

- Bank reconciliations
- Correspondence
- Duplicate deposit slips
- Petty cash vouchers

From the National PTA's records retention schedule:
https://www.pta.org/docs/default-source/files/training/course-tools/treasurer/english/records-retention-schedule.pdf

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Best Practices for Success

Some helpful habits include:

- Updating records at the time of the transaction, or at a minimum, monthly
- Filing paperwork immediately
- Keeping digital backups whenever possible
- Reviewing records regularly for completeness