Virginia PTA
MAKE EVERY CHILD'S POTENTIAL A REALITY
everychild. onevoice.®

TREASURER TRAINING

SETTING UP YOUR PTA FOR FINANCIAL SUCCESS

PRESENTERS

Victor Chen

Virginia PTA

Treasurer

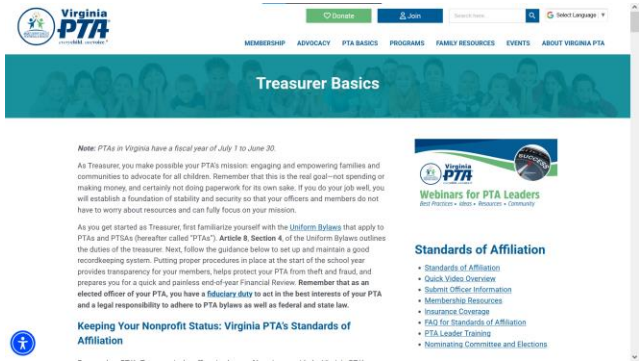
Karin Wallace

Virginia PTA

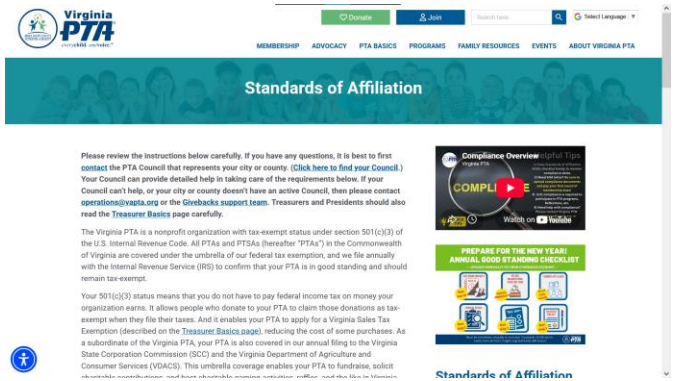
VP Family Engagement

KEY ONLINE RESOURCES

- **READ FIRST:** Treasurer Basics page: https://vapta.org/treasurer-basics

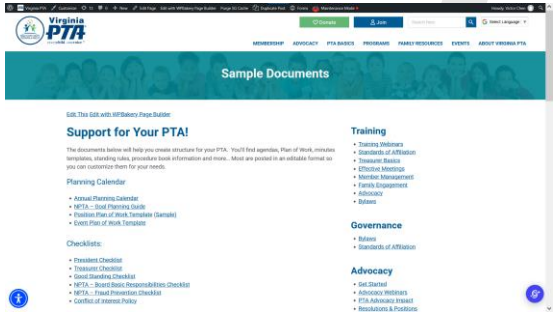


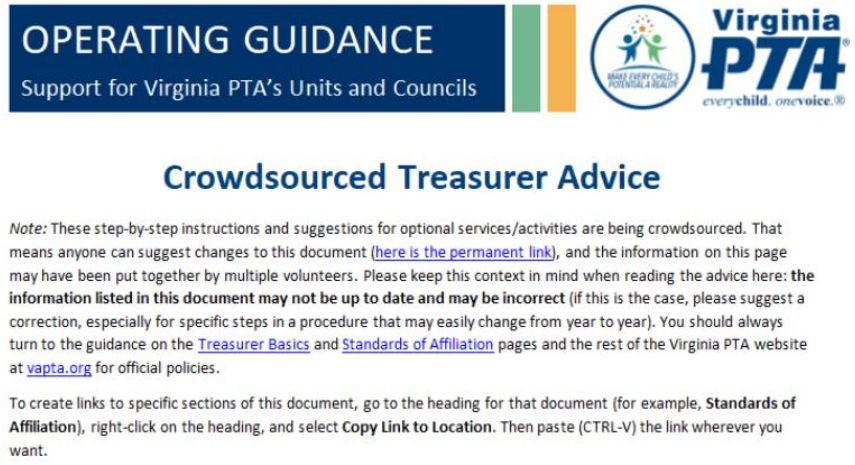
- Standards of Affiliation page (annual compliance requirements): https://vapta.org/standards-affiliation



- **NEW:** Crowdsourced Treasurer Advice (add your own resources to help your fellow treasurers!): https://vapta.org/treasurer-advice)

- Sample Documents (forms, etc.): https://vapta.org/sample-docs





TOPICS COVERED IN THIS TRAINING

1. The treasurer's role in supporting your **PTA's mission** and **tax-exempt status**
2. Meeting compliance requirements (**Standards of Affiliation**)
3. Keeping records: **binders vs. cloud drives**
4. Developing a **budget**, tracking **income/expenses**, and filing **Treasurer Reports**

Virginia PTA
everychild. onevoice.®

THE MISSION OF PTA

To make every child's potential a reality by engaging and empowering families and communities to advocate for all children

Learn more at vapta.org/vision-mission-and-values

TREASURER'S ROLE

- Manage all PTA funds, maintain accurate financial records, and make authorized payments in accordance with the budget
- Provide regular financial reports, prepare year-end reports, and ensure accounts are reviewed per bylaws
- Complete and submit required filings (Form 990, financial reviews, dues payments) on schedule
- Read the treasurer section of the Local Unit & Council PTA Uniform Bylaws: https://vapta.org/bylaws

Section 4. The treasurer shall:

A. Have custody of all funds and finances of the Local / Council PTA.

B. Keep a full and accurate account of receipts and expenditures as described in these bylaws.

C. Make disbursements as authorized by the president, executive board, or general membership (if a Local PTA) or voting body (if a Council PTA) in accordance with the adopted budget.

D. Have checks and other payments signed by two (2) officers, preferably the treasurer and the president.

E. Present a written financial statement at every meeting of the Local / Council PTA and at other times when requested by the executive board.

F. Prepare an annual financial report at the close of the fiscal year.

G. Have the accounts examined according to the procedures outlined in these bylaws.

H. Submit a copy of the fiscal year-end financial review, and any interim financial reviews prepared since the previous year-end financial review, as prescribed by the Virginia PTA, by August 1 annually.

I. Submit a Form 990N, 990EZ, or 990 per Internal Revenue Service ("IRS") regulations. A copy of this form shall be sent to the Virginia PTA, as prescribed by the Virginia PTA, by August 1 annually unless a valid extension applies pursuant to the Virginia PTA bylaws.

J. (For Local PTAs) Remit the Virginia PTA and National PTA portion of membership dues to the Virginia PTA, as prescribed by the Virginia PTA, on or before the first of each month for all membership dues received prior and not yet remitted.

K. (For Local PTAs) Remit the Council PTA dues as prescribed by such Council PTA, if the Local PTA is a member.

Virginia PTA Local Unit & Council PTA Uniform Bylaws (2026), Article 8, Section 4

A TREASURER IS ALSO…

A key partner in PTA success!

- **Shaping priorities** → work with the President to align the budget with PTA goals and mission.
- **Keeping us on track** → provide financial oversight to ensure responsible spending and compliance.
- **Part of the team** → collaborate with all officers and committees to turn plans into action.
- *The budget isn't just numbers—it's our roadmap for impact*

PTAS ARE 501(C)(3) NONPROFIT ORGANIZATIONS

PTAs are tax-exempt organizations:

- PTAs do not pay federal/state income taxes on the funds they bring in (revenues)
- Donors may be able to deduct donations on their federal income tax returns
- All officers have a **fiduciary duty** to the organization and help to maintain and protect the PTA's tax-exempt status

PTAs in Virginia:

- Are part of Virginia PTA's umbrella exemption with the IRS
- Have their own Employer Identification Number (EIN)
- Have an official name of "**Virginia Congress of Parents and Teachers – [Name of School PTA]**"
- Must meet all Standards of Affiliation (SOA) set in the uniform bylaws in order to stay under the Virginia PTA umbrella

Read more at https://vapta.org/treasurer-basics

Virginia PTA
MAKE EVERY CHILD'S POTENTIAL A REALITY
everychild. onevoice.®

WHAT PTAS SHOULD NOT FUND

- The IRS may revoke your tax-exempt status if your activities are not in line with your PTA's nonprofit educational mission, so **avoid certain types of spending**:
  - Money or items that directly benefit one family or small group
  - Personal-use items for staff
  - Discretionary funds that schools or other organizations can spend however they wish
  - Contract obligations beyond your term
- Create a Grants Committee that includes the principal or their designee
  - Create a grant application for school/staff grants and specify the amounts to be awarded
  - Applicants must specify how the item will be used and provide an invoice/receipt
  - Committee must approve before the item is purchased or reimbursement is provided
- ⚠ A PTA cannot collect funds for another organization, even if they are in the same school (IRS views this as a "pass-through," which is generally prohibited)
  - However, a PTA ***can*** donate to another PTA

Virginia PTA
MAKE EVERY CHILD'S POTENTIAL A REALITY
everychild. onevoice.®

WHAT PTAS SHOULD BE CAUTIOUS ABOUT FUNDING

- Your PTA shouldn't be taking over the role of the school district, so **we discourage spending on**:
  - Capital / building improvements
  - Maintenance contracts for donated equipment
  - Teacher or staff salaries or professional membership dues (note that gift cards are considered taxable income, same as cash)
- This is where PTAs should be advocating for more public funding, not fundraising
  - Also, remember that donations or contributions of materials/equipment to school district become its property, which it is free to use in any manner it deems appropriate

TOPICS COVERED IN THIS TRAINING

1. The treasurer's role in supporting your **PTA's mission** and **tax-exempt status**
2. Meeting compliance requirements (**Standards of Affiliation**)
3. Keeping records: **binders vs. cloud drives**
4. Developing a **budget**, tracking **income/expenses**, and filing **Treasurer Reports**

Virginia PTA
everychild. onevoice.®

STANDARDS OF AFFILIATION (SOA)

Read more at https://vapta.org/standards-affiliation

Local units must maintain their tax-exempt status as a subsidiary of Virginia PTA

- Know your EIN and follow Local Unit Uniform Bylaws (https://vapta.org/bylaws)
- Submit via Givebacks:
  - ✓ Officers' names and contact information (by June 15 or upon election)
  - ✓ Copy of membership list (when remitting dues—must upload to Givebacks if not using Givebacks for membership sales)
  - ✓ Local Unit Organizational Structure Form (by August 1, even if no changes)
  - ✓ Copy of insurance certificate (by August 1 and upon renewal)
  - ✓ Copy of IRS Form 990 filing (by August 1)
  - ✓ Copy of Financial Review (by August 1)
- Remit state and national PTA dues to Virginia PTA **EVERY MONTH** through Givebacks
  - ✓ **Don't forget to also remit dues after submitting above documents!** (Auto-pay: wait 2 days)
  - ✓ *Note:* only need to remit with 10+ members; if error when setting up bank, wait a day

After you submit your docs and pay dues, expect to wait ONE WEEK. Then you will receive your 501(c)(3) verification letter (SOA letter) in Givebacks.

WHY COMPLIANCE MATTERS

- **Builds trust** → shows members, donors, and the community we handle funds responsibly
- **Protects funding** → keeps grants, donations, and tax-exempt status safe
- **Supports our mission** → ensures every dollar advances PTA goals for kids and families

INSURANCE

GENERAL LIABILITY WITH MEDICAL PAYMENTS

DIRECTORS & OFFICERS LIABILITY

FIDELITY BOND

PROPERTY INSURANCE

IRS FORM 990: TAX FILING FOR NONPROFITS

All PTAs must file a version of the Form 990 with the IRS by **August 1** annually.

Filing Form 990-N:

- If your PTA brings in revenues that are less than $50,000 annually (based on a three-year average), the required form is the **990-N** (e-Postcard)
- Filed directly on the IRS website using an account that authenticates *your individual identity* (Login.gov or ID.me)
- During business hours, need to wait just minutes to be accepted

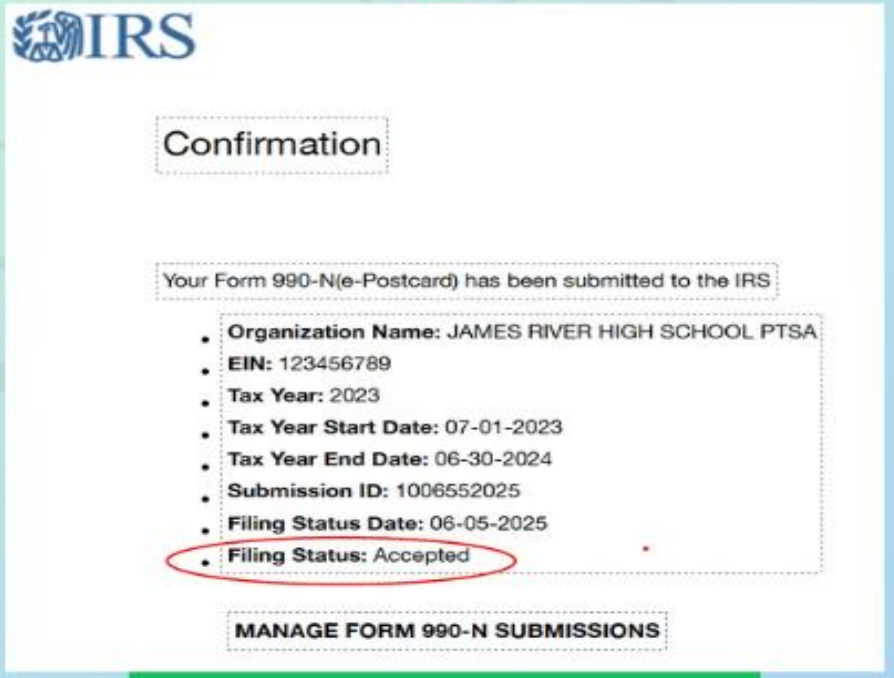
Filing Form 990-EZ or Form 990:

- If your PTA brings in revenues between $50,000 and $200,000 annually, the required form is the **990-EZ**
- If your PTA brings in revenues more than $200,000, the required form is the full **Form 990**
- Both Form 990-EZ and Form 990 must be filed electronically with an approved online provider (can be done in MoneyMinder, by your CPA, etc.)

After filing with IRS, upload to Givebacks the IRS confirmation form (990-N only) or the entire Form 990-EZ or Form 990

Virginia PTA
everychild. onevoice.®

CORRECT VS INCORRECT 990 SUBMISSIONS



IRS

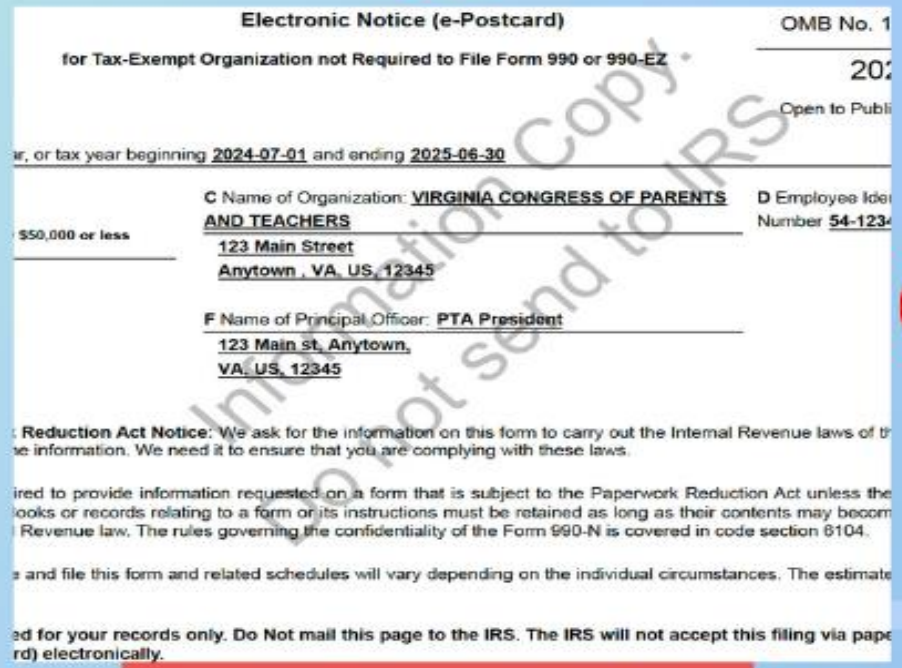
Confirmation

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** JAMES RIVER HIGH SCHOOL PTSA
- **EIN:** 123456789
- **Tax Year:** 2023
- **Tax Year Start Date:** 07-01-2023
- **Tax Year End Date:** 06-30-2024
- **Submission ID:** 1006552025
- **Filing Status Date:** 06-05-2025
- **Filing Status:** Accepted

MANAGE FORM 990-N SUBMISSIONS

CORRECT



Electronic Notice (e-Postcard)

OMB No. 1

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

202

Open to Publi

ır, or tax year beginning 2024-07-01 and ending 2025-06-30

$50,000 or less

C Name of Organization: VIRGINIA CONGRESS OF PARENTS AND TEACHERS

123 Main Street

Anytown , VA, US, 12345

D Employee Ide Number 54-123

F Name of Principal Officer: PTA President

123 Main st, Anytown,

VA, US, 12345

Information Copy. Do not send to IRS

Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of t e information. We need it to ensure that you are complying with these laws.

ired to provide information requested on a form that is subject to the Paperwork Reduction Act unless the ooks or records relating to a form or its instructions must be retained as long as their contents may becom Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

and file this form and related schedules will vary depending on the individual circumstances. The estimate

ed for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via pape rd) electronically.

INCORRECT

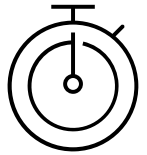
REQUIRED ANNUAL FINANCIAL REVIEWS

☑ What You DO Need

- Transparency in following proper financial procedures
- A process to identify and correct any recordkeeping issues
- Outgoing Treasurer gathers all records for review period and gives them to Financial Review Committee to complete the form
- Completed financial review form and financial records given to incoming Treasurer, who—with Incoming President—signs form
- Financial Review submitted via Givebacks by August 1 and shared with Executive Board
- Review adopted by the general membership at first meeting

✕ What You DON'T Need

- An audit
- A "pass or fail" process
- An accountant—instead, get a committee of 3 together, or (even better) participate in a **financial review exchange** (aka swap) run by your Council



Normally, complete your financial review in July after the end of the fiscal year (deadline August 1)

If a treasurer resigns or is removed, complete a financial review immediately

Virginia PTA
everychild. onevoice.®

SEPARATION OF DUTIES

Task		Different Person
1. Collect Cash	→	Volunteer Team
2. Count Cash	→	Two Counters
3. Make Deposits	→	Treasurer/Authorized Volunteer
4. Approve Expenses	→	Executive Board
5. Reconcile Bank Accounts	→	Non-signing reviewer

STANDING RULES

Standing Rules generally contain the following:

1. Duties and responsibilities of the elected officers
   - Bylaws requirements
   - Responsibilities and structure outside of bylaws duties
2. Standing committees and their duties
3. Meeting rules
   - Meeting schedule
   - How to submit an agenda item
   - How minutes are handled
   - Code of conduct (sample standing rules has a great outline here!)
4. Finance rules
   - Two-signature rule
   - Timeline for reimbursements
   - Cash handling procedures
   - Cash box rules and procedures
   - Debit card rules and procedures
   - Bank account reconciliation process
5. Events and reports
   - Plans of Work and Event Reports

STANDING RULES EXAMPLE: INTERNAL CONTROLS

Banking

- The PTA banks with [X] Bank and maintains [checking/savings] account(s) (enumerated).
    - Authorized signatories: Treasurer (primary), President, and [additional officer].
    - Bank statements are reviewed by a non-signing member of the budget committee
- The PTA [does/does not] maintain a debit card held by [officer].
    - Debit card use must follow pre-approved budgets and require two approvals prior to use.
    - Receipts must be submitted to the Treasurer within 7 days.

Expenses:

- General Expenses
    - All disbursements require two authorized signatures.
    - Signers may not be related and may not issue checks to themselves.
    - Checks may not be made payable to “cash.”
    - Blank checks or checks where the amount is not displayed may not be signed
    - Debit card purchases require prior approval from two signers.
- For Reimbursements
    - Submit a signed check request with original receipts within 10 days of billing.
    - Member reimbursements must be submitted within 30 days.
    - All reimbursement requests must be submitted before the fiscal year end (June 30 or earlier designated date)

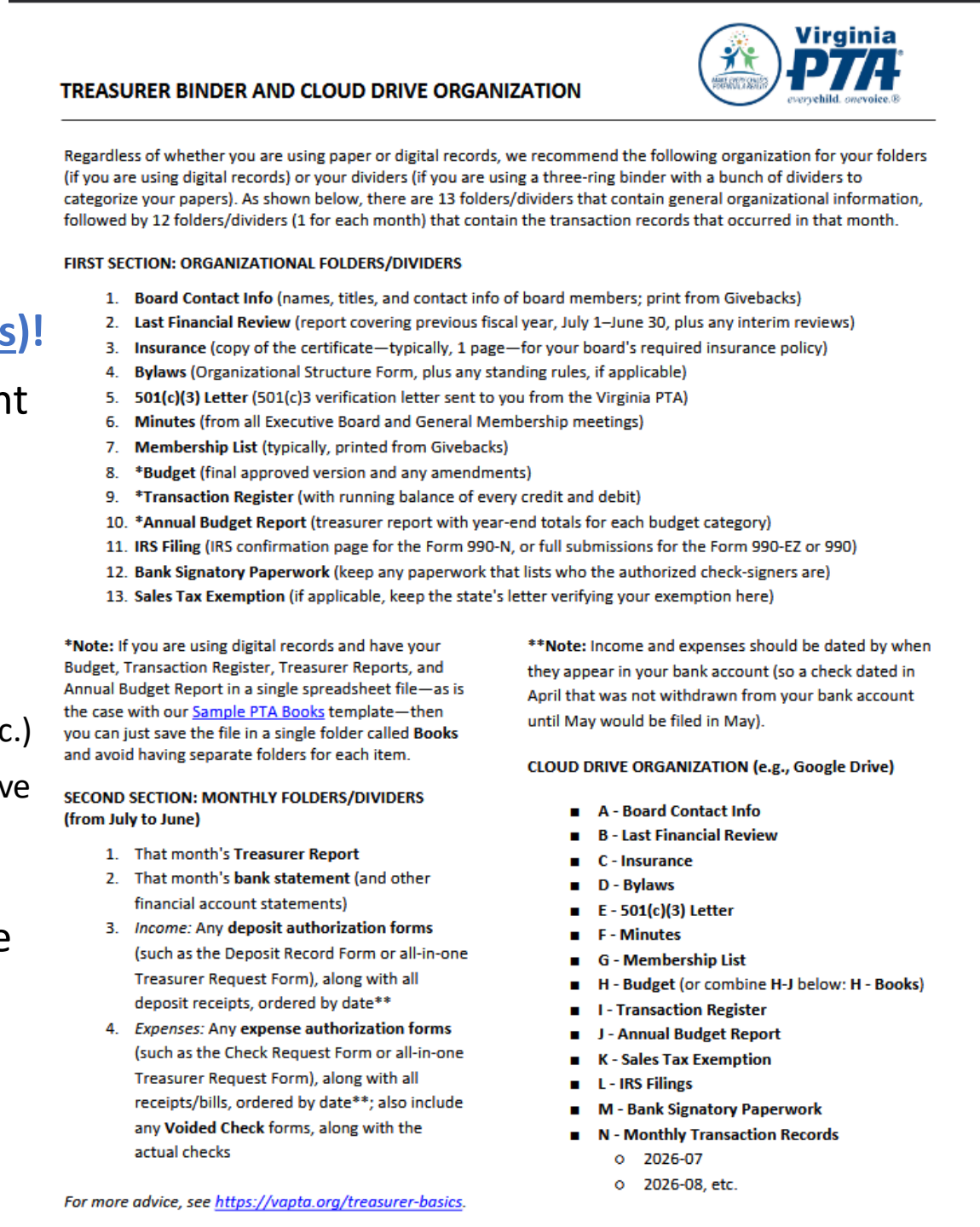
TOPICS COVERED IN THIS TRAINING

1. The treasurer's role in supporting your **PTA's mission** and **tax-exempt status**
2. Meeting compliance requirements (**Standards of Affiliation**)
3. Keeping records: **binders vs. cloud drives**
4. Developing a **budget**, tracking **income/expenses**, and filing **Treasurer Reports**

Virginia PTA
everychild. onevoice.®

TREASURER BINDERS AND CLOUD DRIVES

- **Read Treasurer Basics (https://vapta.org/treasurer-basics)!**
- Traditionally, treasurers keep binders with all the important records for the year, organized into sections with dividers
- Increasingly, treasurers are using **cloud drives**
  - If going fully paperless, keep paper binder as backup for at least a **transition year**; future treasurers may not be as tech-savvy!
  - Also, do not move completely to digital records ***unless*** you have an ***organizational*** **cloud drive** (Google Drive, Microsoft SharePoint, etc.)
  - This is different from a **personal cloud drive** like regular Google Drive (My Drive) or Microsoft OneDrive: **not tied to 1 person**, making ownership clearer and easing transition to new board
- We recommend you follow the organization scheme in the **Treasurer Binder and Cloud Drive Organization** form (*shown on right; linked on **Treasurer Basics** page*)
- This organization scheme will set you up nicely for the Financial Review at the end of the year



TREASURER BINDER AND CLOUD DRIVE ORGANIZATION

Virginia PTA
everychild. onevoice.®

Regardless of whether you are using paper or digital records, we recommend the following organization for your folders (if you are using digital records) or your dividers (if you are using a three-ring binder with a bunch of dividers to categorize your papers). As shown below, there are 13 folders/dividers that contain general organizational information, followed by 12 folders/dividers (1 for each month) that contain the transaction records that occurred in that month.

FIRST SECTION: ORGANIZATIONAL FOLDERS/DIVIDERS

1. **Board Contact Info** (names, titles, and contact info of board members; print from Givebacks)
2. **Last Financial Review** (report covering previous fiscal year, July 1–June 30, plus any interim reviews)
3. **Insurance** (copy of the certificate—typically, 1 page—for your board's required insurance policy)
4. **Bylaws** (Organizational Structure Form, plus any standing rules, if applicable)
5. **501(c)(3) Letter** (501(c)3 verification letter sent to you from the Virginia PTA)
6. **Minutes** (from all Executive Board and General Membership meetings)
7. **Membership List** (typically, printed from Givebacks)
8. ***Budget** (final approved version and any amendments)
9. ***Transaction Register** (with running balance of every credit and debit)
10. ***Annual Budget Report** (treasurer report with year-end totals for each budget category)
11. **IRS Filing** (IRS confirmation page for the Form 990-N, or full submissions for the Form 990-EZ or 990)
12. **Bank Signatory Paperwork** (keep any paperwork that lists who the authorized check-signers are)
13. **Sales Tax Exemption** (if applicable, keep the state's letter verifying your exemption here)

***Note:** If you are using digital records and have your Budget, Transaction Register, Treasurer Reports, and Annual Budget Report in a single spreadsheet file—as is the case with our Sample PTA Books template—then you can just save the file in a single folder called **Books** and avoid having separate folders for each item.

SECOND SECTION: MONTHLY FOLDERS/DIVIDERS (from July to June)

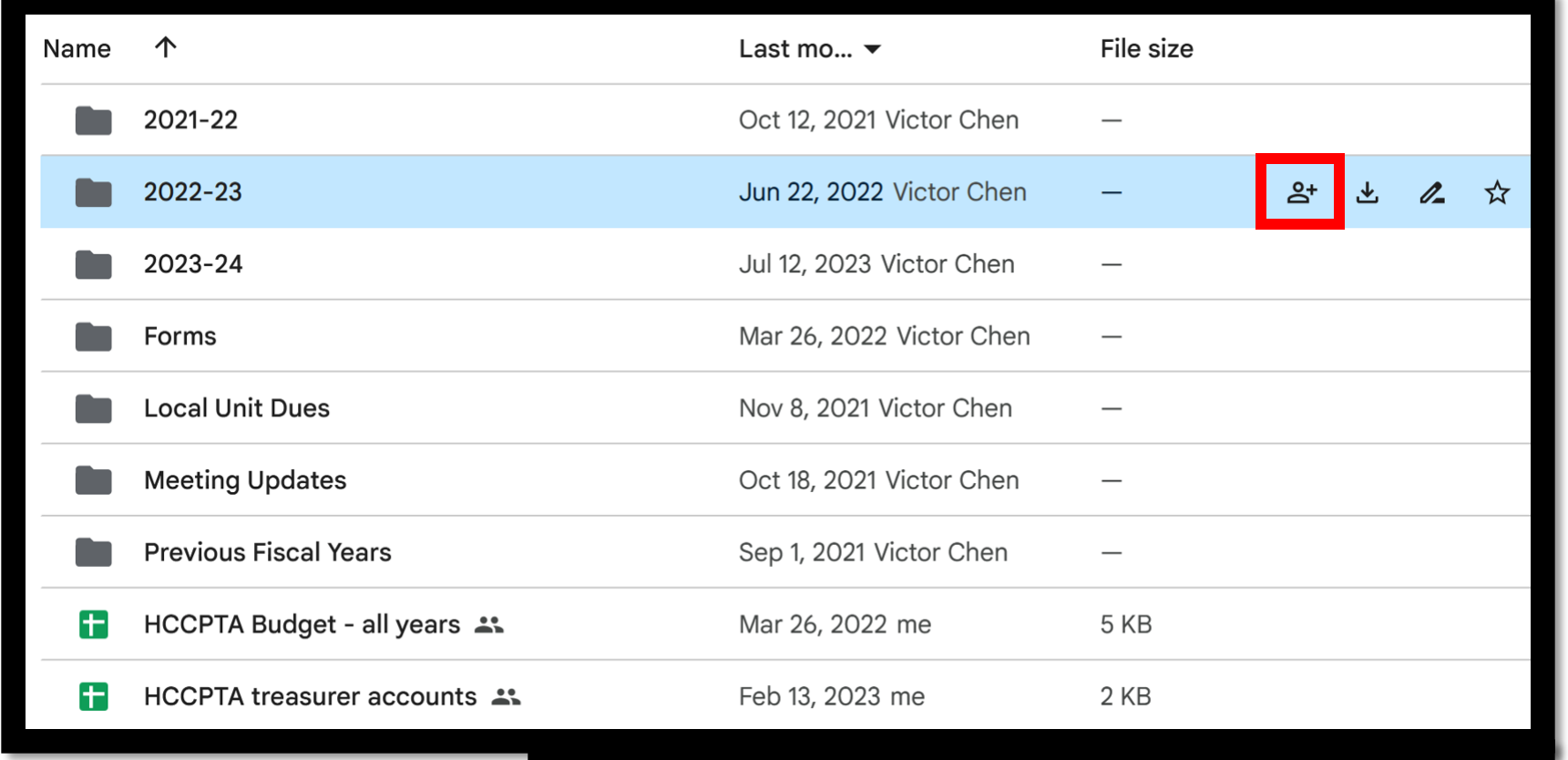
1. That month's **Treasurer Report**
2. That month's **bank statement** (and other financial account statements)
3. *Income:* Any **deposit authorization forms** (such as the Deposit Record Form or all-in-one Treasurer Request Form), along with all deposit receipts, ordered by date**
4. *Expenses:* Any **expense authorization forms** (such as the Check Request Form or all-in-one Treasurer Request Form), along with all receipts/bills, ordered by date**; also include any **Voided Check** forms, along with the actual checks

For more advice, see https://vapta.org/treasurer-basics.

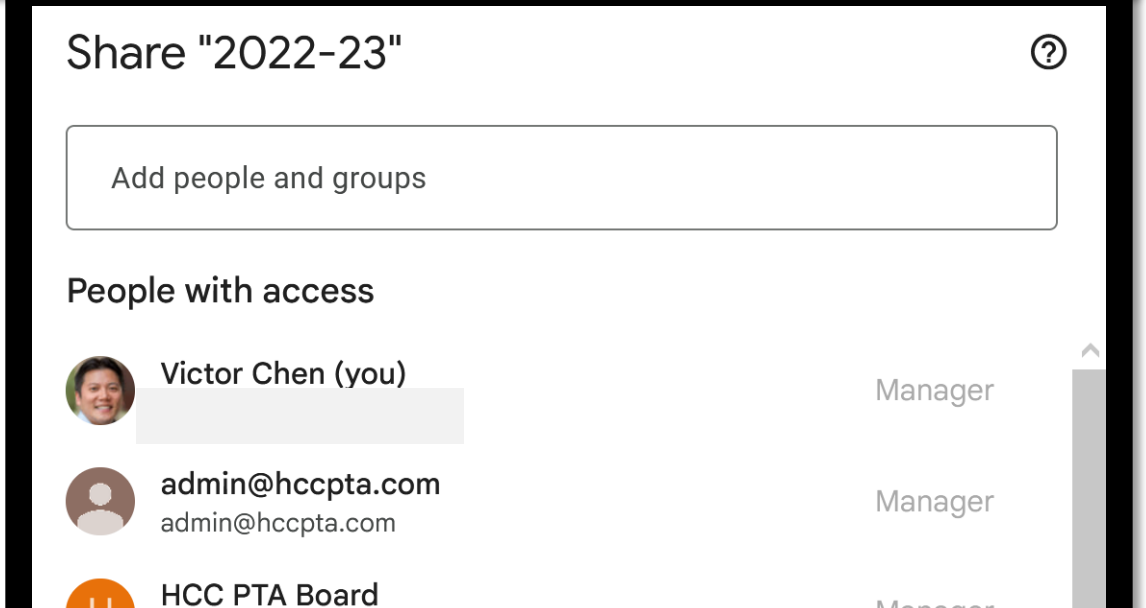
****Note:** Income and expenses should be dated by when they appear in your bank account (so a check dated in April that was not withdrawn from your bank account until May would be filed in May).

CLOUD DRIVE ORGANIZATION (e.g., Google Drive)

- **A - Board Contact Info**
- **B - Last Financial Review**
- **C - Insurance**
- **D - Bylaws**
- **E - 501(c)(3) Letter**
- **F - Minutes**
- **G - Membership List**
- **H - Budget** (or combine **H-J** below: **H - Books**)
- **I - Transaction Register**
- **J - Annual Budget Report**
- **K - Sales Tax Exemption**
- **L - IRS Filings**
- **M - Bank Signatory Paperwork**
- **N - Monthly Transaction Records**
  - 2026-07
  - 2026-08, etc.



SHARING FILES ONLINE



- **Using cloud drives in general:**
  - **Google Drive** (https://drive.google.com), **Microsoft OneDrive** (https://onedrive.live.com), etc., are free options for storing and sharing files
  - Your use of them can be as simple as **sharing your personal PTA/PTSA folder** with others
  - Grant others **editing access** to add, delete, or edit files
  - PTA can collectively edit files *in your web browsers* **in real time** (changes auto-saved)
- **But to go completely online** (no paper binder), you need to set up an organizational cloud drive

https://www.google.com/nonprofits/offerings/workspace **OR** https://www.microsoft.com/en-us/microsoft-365/nonprofit

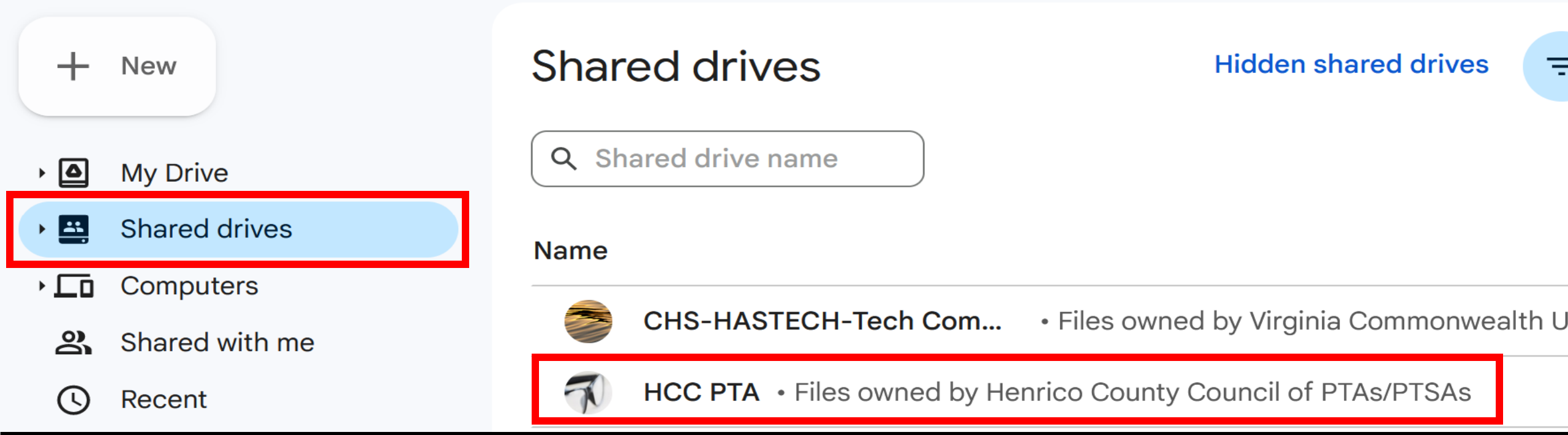
FREE RESOURCES FOR NONPROFITS

Virginia PTA
MAKE EVERY CHILD'S POTENTIAL A REALITY
everychild. onevoice.®

Activate Google Workspace for Nonprofits

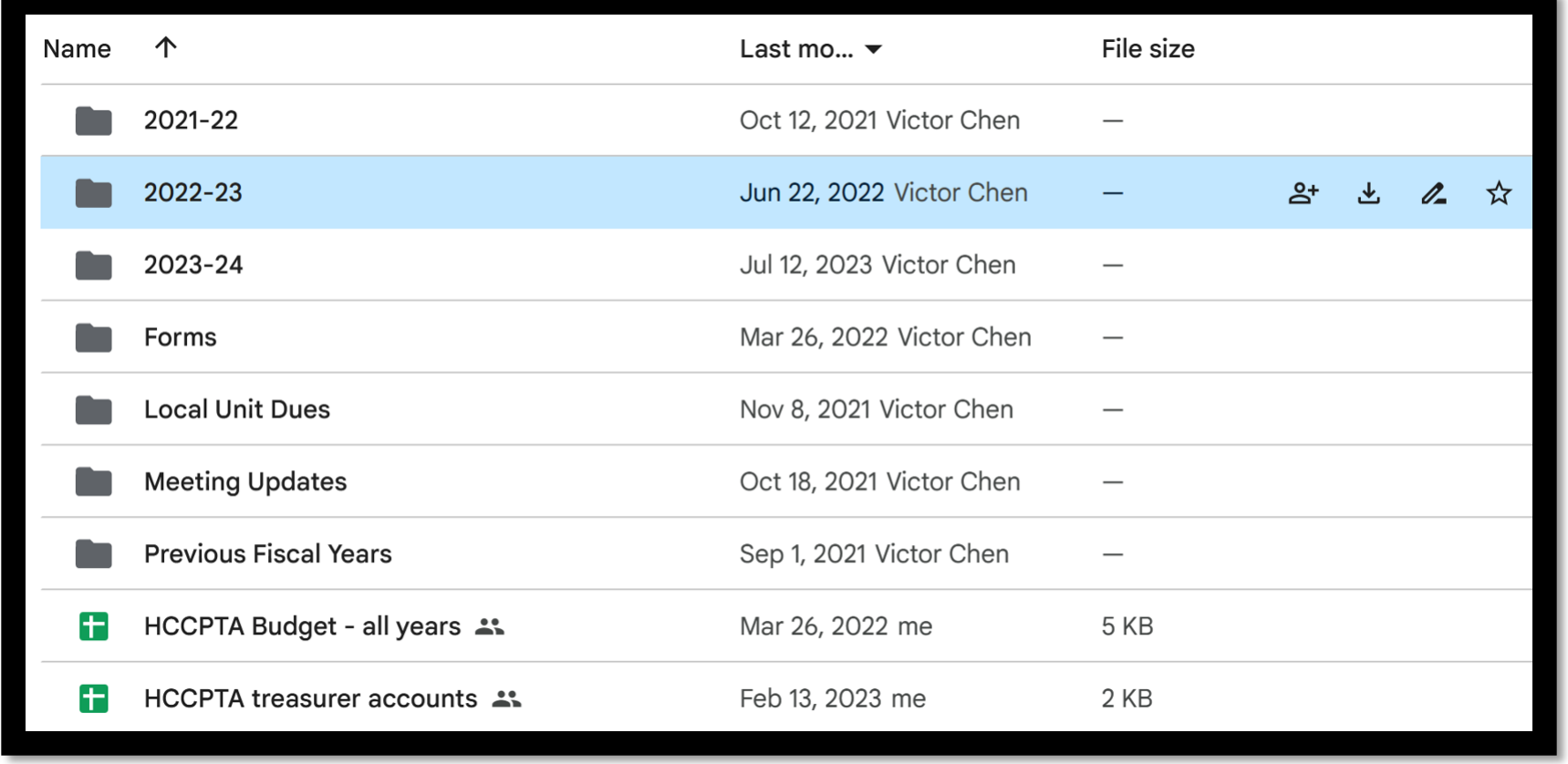
If your organization has a Google for Nonprofits account, you're eligible for nonprofit-specific Google Workspace offers:

- Google Workspace for Nonprofits (offered at no charge)
- Business Standard (at 75+% nonprofit discount)
- Business Plus (at 72+% nonprofit discount)
- Enterprise editions (at 70%+ nonprofit discount)

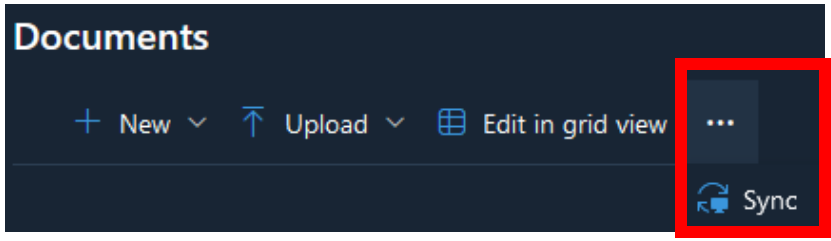


MANAGED WORKSPACES FOR NONPROFITS

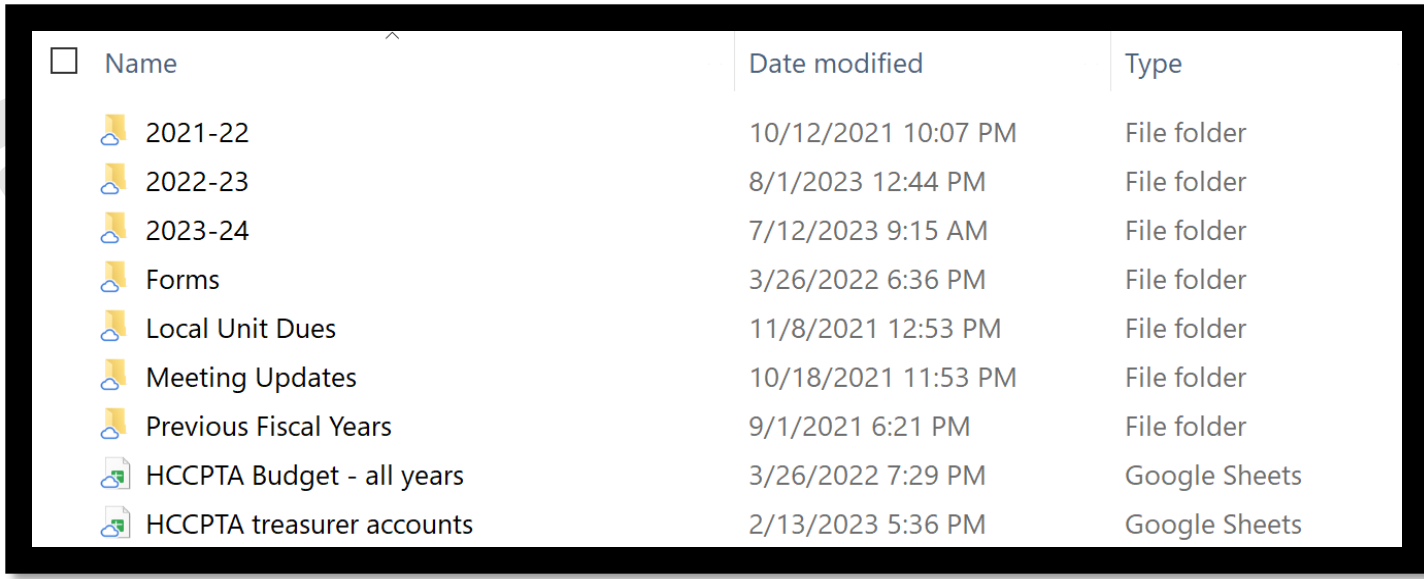
- These workspace platforms let you create a **shared drive** just for your PTA/PTSA
- Also, can use a domain registrar to get a domain name (e.g., hccpta.com) and then link that domain to Google Workspace or Microsoft 365
  - Once that's done, you can have email addresses like treasurer@hccpta.com (rather than hccptatreasurer@gmail.com) and use Gmail or Microsoft Outlook to send emails
- **IMPORTANT NOTE:** PTAs have recently been reporting issues getting their Google Workspace nonprofit accounts verified; our president, Ben Pearson-Nelson at president@vapta.org, should be receiving these verification requests from Google



- Google Drives or Microsoft OneDrives/SharePoints on the cloud can be **synced** with your computer
  - *Bottom screenshot:* example in Windows of synced folders/files
  - For Google Drive, you'll need to download the **Google Drive desktop app** (free at drive.google.com)
  - Syncing is built into Windows (use **Sync** button when viewing OneDrive or SharePoint **Documents** page)



SYNCING YOUR ONLINE FILES



Virginia PTA
everychild. onevoice.®

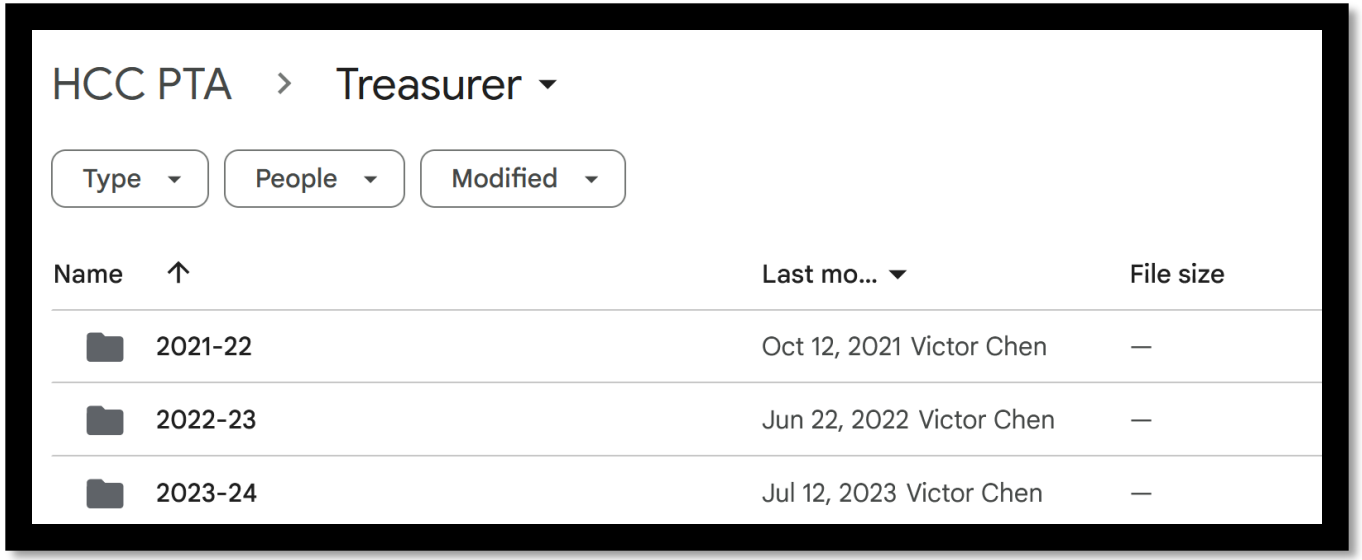
B. REVIEW COMMITTEE: Check the boxes of the records provided to you by the outgoing or continuing Treasurer.

Permanent Record Items

- ☐ **Financial Review** for previous fiscal year (July 1–June 30)
- ☐ *If applicable:* Any **Interim Financial Reviews** conducted during review year
- ☐ **Proof of insurance** (typically, one-page certificate)
- ☐ **501(c)(3) verification letter** from Virginia PTA covering review year
- ☐ **Minutes** of all Executive Board and General Membership meetings during review year
- ☐ **Membership list** for review year (typically from Givebacks)
- ☐ Most recently approved **Organizational Structure Form** (may be the same as previous year's if not revised)
- ☐ *If filing Form 990-N:* **Confirmation page** from IRS website saying that Form 990-N was "Accepted" for review year
- ☐ *If filing Form 990-EZ or 990:* **Full form** submitted to IRS

Transaction Records for Review Year

- ☐ Approved **Budget** (and any **Amendments**) for review year
- ☐ All monthly **Treasurer Reports**
- ☐ **Annual Budget Report** (end-of-year Treasurer Report comparing actual and budgeted amounts for each line item)
- ☐ All **bank statements** and other financial account statements
- ☐ **Transactions Register** (running balance of every deposit and expense)
- ☐ **Checkbook** and unused checks
- ☐ All **deposit authorization forms** (such as the Deposit Record Form or all-in-one Treasurer Request Form) along with all **deposit receipts**
- ☐ All **expense authorization forms** (such as the Check Request Form or all-in-one Treasurer Request Form) along with all **receipts/bills**



- To make the end-of-year financial review easier, make sure your binder or cloud drive matches the list of records on the financial review form (*on left*)
- We recommend you follow the organization scheme in the **Treasurer Binder and Cloud Drive Organization** form (*linked on **Treasurer Basics** page, shown below*)

CLOUD DRIVE ORGANIZATION (e.g., Google Drive)

- **A - Board Contact Info**
- **B - Last Financial Review**
- **C - Insurance**
- **D - Bylaws**
- **E - 501(c)(3) Letter**
- **F - Minutes**
- **G - Membership List**
- **H - Budget** (or combine **H-J** below: **H - Books**)
- **I - Transaction Register**
- **J - Annual Budget Report**
- **K - Sales Tax Exemption**
- **L - IRS Filings**
- **M - Bank Signatory Paperwork**
- **N - Monthly Transaction Records**
  - 2026-07
  - 2026-08, etc.

TOPICS COVERED IN THIS TRAINING

1. The treasurer's role in supporting your **PTA's mission** and **tax-exempt status**
2. Meeting compliance requirements (**Standards of Affiliation**)
3. Keeping records: **binders vs. cloud drives**
4. Developing a **budget**, tracking **income/expenses**, and filing **Treasurer Reports**

Virginia PTA
everychild. onevoice.®

MONTH-TO-MONTH TREASURER'S CHECKLIST

- Make sure that you are handling the tasks listed in the **Month-to-Month Treasurer Checklist** (*shown on right; linked on **Treasurer Basics** page*)
- Remember that guidelines covering all the topics discussed here are on the:
  - **Treasurer Basics** page at https://vapta.org/treasurer-basics
  - **Standards of Affiliation** page (for compliance requirements) at https://vapta.org/standards-affiliation
  - **Sample Documents** page (for links to all forms): https://vapta.org/sample-docs
  - **Crowdsourced Treasurer Advice** page (for step-by-step instructions and advice on advanced/optional topics): https://vapta.org/treasurer-advice

Virginia PTA
everychild. onevoice.®

PTA TREASURER'S CHECK LIST

EVERY MONTH

- Keep control of all financial documents
- Maintain accurate records of receipts and deposits
- Reconcile bank statement to treasurer's records
- Have bank reconciliation verified by non-signatory
- Provide receipts for donations
- Analyze budget for possible need for amendments
- Prepare and present treasurer report for each board meeting and general membership meeting
- Pay dues monthly beginning AUGUST 1

JULY

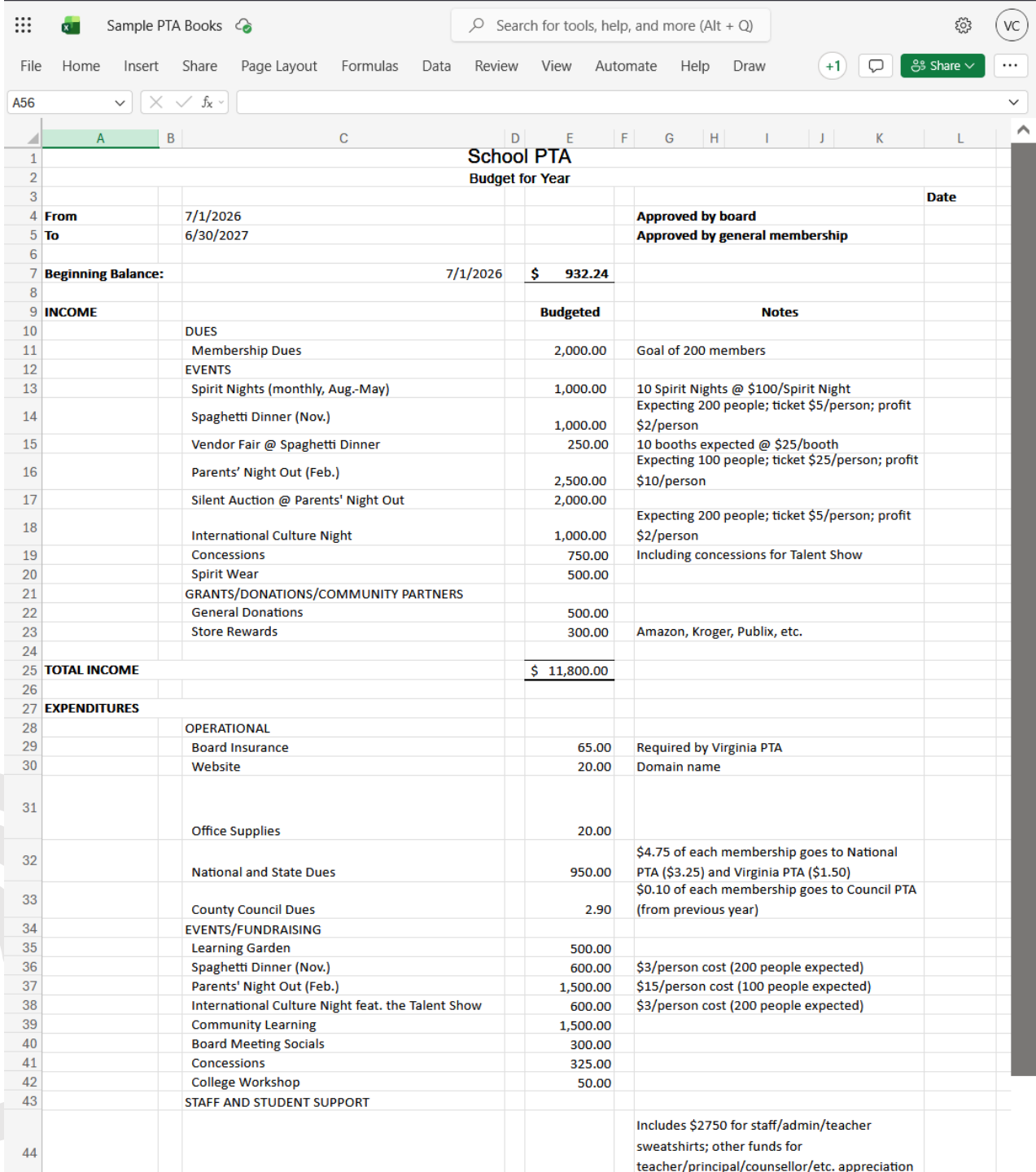
- Outgoing Treasurer completes final bank reconciliation and finalizes June Treasurer Report.
- Outgoing Treasurer determines if a unit has (on average) less than $50,000 in revenue over each of the past three years; if so, immediately file a 990N (e-postcard) with the IRS and submit filing verification to Virginia PTA via MemberHub. If a 990EZ or 990 will be filed, and you will use a tax-preparer, verify tax preparer is ready to receive your records and prepare your filing (deadline: August 1st).
- Financial Review Committee completes Financial Review in early July.
- Financial Review is presented to incoming Executive Board and then submitted to Virginia PTA via GiveBacks (deadline: August 1st).
- Incoming Treasurer meets with outgoing Treasurer. Look for training opportunities.
- Incoming treasurer takes over all financial records once the audit is completed and presented to the board for adoption
- Update Bank Signature Cards and any online financial accounts. Ensure you have all relevant passwords and control of all accounts. There should be three (3) authorized signers on financial accounts. Most common is President, Treasurer, Secretary.
- Schedule a Budget planning meeting with the incoming Executive Board.
- Attend Summer training
- Upload to GiveBacks: Organizational Structure Form, Completed Financial Review, IRS 990 Form, Insurance Declarations Page (or Certificate of Insurance)

AUGUST

- Go over the books and set-up files for the new fiscal year. Ensure you have enough checks. Verify your GiveBacks account is linked to your Bank account to facilitate Membership sales, online store sales, and 1-click dues payments to Virginia PTA.
- Review procedures for reimbursements, paying bills, and money handling within guidelines and present to board for approval
- Determine if a Summer Budget was approved at the last meeting of the year. If so, you may pay the expenses that were approved in that document. Otherwise, there may be no spending, beyond usual and customary, until the approval of the budget at the first general membership meeting.

DEVELOPING A BUDGET

- Budget presented and voted on at first general membership meeting of the year (or **as soon as possible**)
- To prepare budget, **review last year's budget** with outgoing and incoming **officers** and **committee chairs**
  - Plan programs, events, and calendar for the year before school starts
  - Coordinate with the **principal** on school needs before school starts
  - Estimate yearly expenses, set membership goal
  - Expected income and expenses **need not match**: best to keep some reserve, but don't hoard cash
- Some PTA/PTSAs pay for money management software like MoneyMinder, but you don't have to!
  - Can use Sample PTA Books (linked from **Treasurer Basics** page at https://vapta.org/treasurer-basics)



Sample PTA Books

Search for tools, help, and more (Alt + Q)

File Home Insert Share Page Layout Formulas Data Review View Automate Help Draw

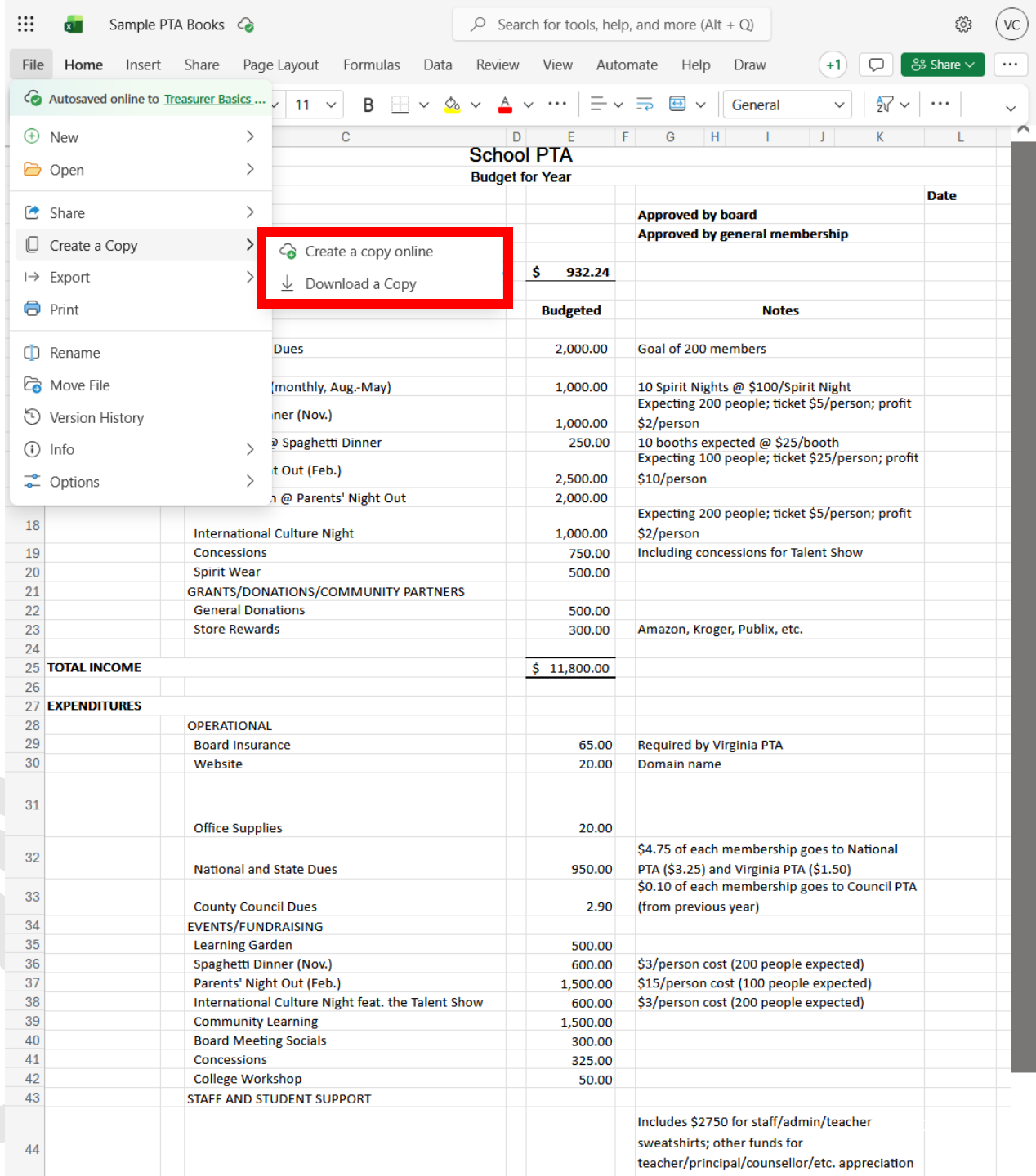
A56

	A	C	E	G	L
1		School PTA			
2		Budget for Year			
3					Date
4	From	7/1/2026		Approved by board	
5	To	6/30/2027		Approved by general membership	
6					
7	Beginning Balance:	7/1/2026	$ 932.24		
8					
9	INCOME		Budgeted	Notes	
10		DUES			
11		Membership Dues	2,000.00	Goal of 200 members	
12		EVENTS			
13		Spirit Nights (monthly, Aug.-May)	1,000.00	10 Spirit Nights @ $100/Spirit Night	
14		Spaghetti Dinner (Nov.)	1,000.00	Expecting 200 people; ticket $5/person; profit $2/person	
15		Vendor Fair @ Spaghetti Dinner	250.00	10 booths expected @ $25/booth	
16		Parents' Night Out (Feb.)	2,500.00	Expecting 100 people; ticket $25/person; profit $10/person	
17		Silent Auction @ Parents' Night Out	2,000.00		
18		International Culture Night	1,000.00	Expecting 200 people; ticket $5/person; profit $2/person	
19		Concessions	750.00	Including concessions for Talent Show	
20		Spirit Wear	500.00		
21		GRANTS/DONATIONS/COMMUNITY PARTNERS			
22		General Donations	500.00		
23		Store Rewards	300.00	Amazon, Kroger, Publix, etc.	
24					
25	TOTAL INCOME		$ 11,800.00		
26					
27	EXPENDITURES				
28		OPERATIONAL			
29		Board Insurance	65.00	Required by Virginia PTA	
30		Website	20.00	Domain name	
31		Office Supplies	20.00		
32		National and State Dues	950.00	$4.75 of each membership goes to National PTA ($3.25) and Virginia PTA ($1.50)	
33		County Council Dues	2.90	$0.10 of each membership goes to Council PTA (from previous year)	
34		EVENTS/FUNDRAISING			
35		Learning Garden	500.00		
36		Spaghetti Dinner (Nov.)	600.00	$3/person cost (200 people expected)	
37		Parents' Night Out (Feb.)	1,500.00	$15/person cost (100 people expected)	
38		International Culture Night feat. the Talent Show	600.00	$3/person cost (200 people expected)	
39		Community Learning	1,500.00		
40		Board Meeting Socials	300.00		
41		Concessions	325.00		
42		College Workshop	50.00		
43		STAFF AND STUDENT SUPPORT			
44				Includes $2750 for staff/admin/teacher sweatshirts; other funds for teacher/principal/counsellor/etc. appreciation	

Virginia PTA
everychild. onevoice.®

*Save the Virginia PTA's Sample PTA Books template to your own **Microsoft SharePoint** (Create a copy online) OR download it as an Excel file (Download a Copy) and upload it to **Google Drive** to edit it as a **Google Sheet***

- Budget presented and voted on at first general membership meeting of the year (or **as soon as possible**)
- To prepare budget, **review last year's budget** with outgoing and incoming **officers** and **committee chairs**
  - Plan programs, events, and calendar for the year before school starts
  - Coordinate with the **principal** on school needs before school starts
  - Estimate yearly expenses, set membership goal
  - Expected income and expenses **need not match**: best to keep some reserve, but don't hoard cash
- Some PTA/PTSAs pay for money management software like MoneyMinder, but you don't have to!
  - Can use Sample PTA Books (linked from **Treasurer Basics** page at https://vapta.org/treasurer-basics)

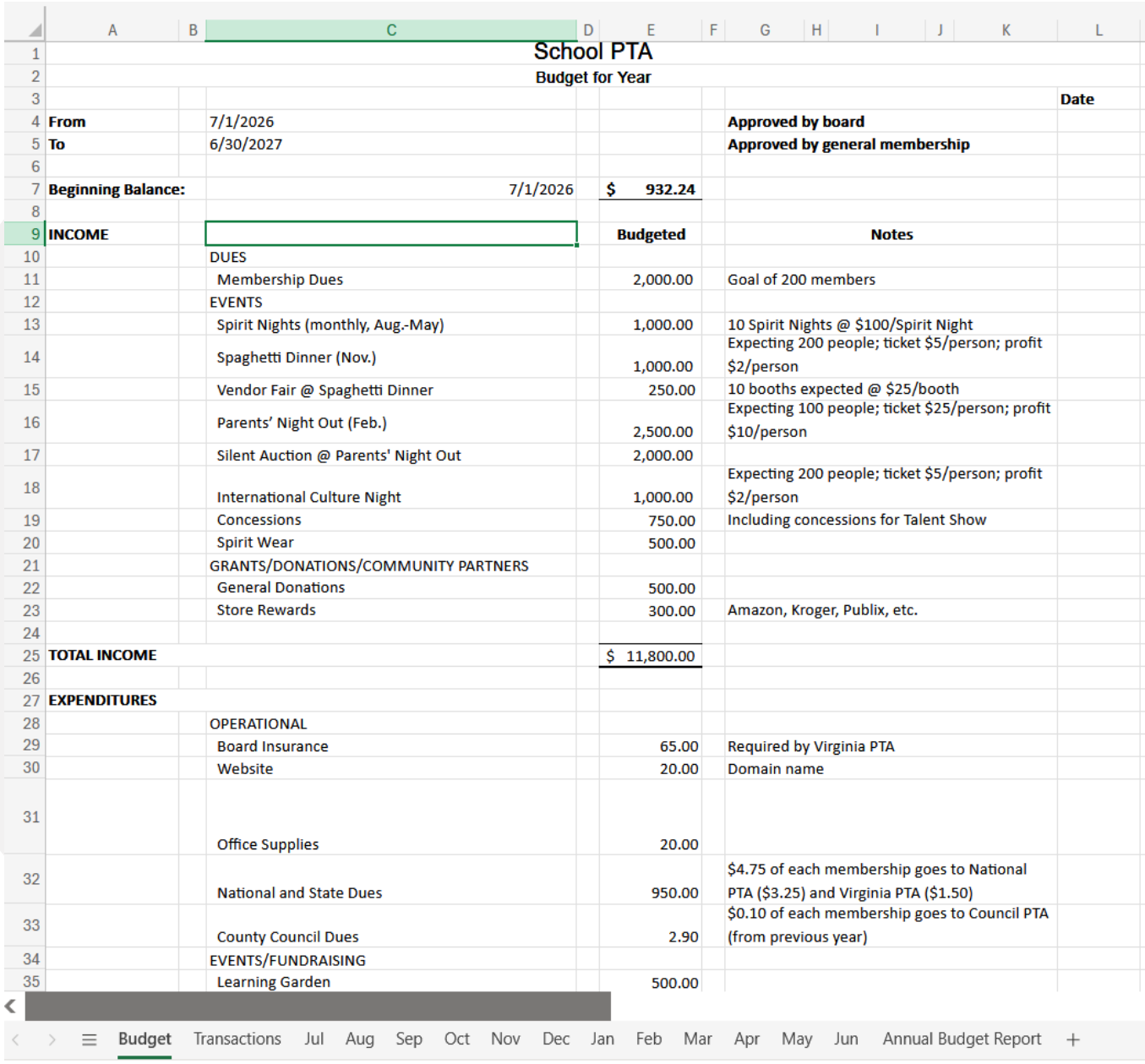


Virginia PTA
everychild. onevoice.®

BUDGET SUGGESTIONS

Add line items in your Budget for:

- Your officers to attend (1) **Capitol Day** at the General Assembly (Jan. 22); and (2) Virginia PTA **Annual Meeting** (June 12)
  - Recommendation: $200-$250 per hotel room plus meals and gas, if overnight
- **Advocacy** expenses (printing, postage, signs, stickers, magnets, etc.)
  - Recommendation: $200-$250
- **Marketing** expenses (PTA/PTSA signage, printing, stickers, banners, etc.)
  - Recommendation: $200-$250



	A	B	C	D	E	F	G	H	I	J	K	L
1			School PTA									
2			Budget for Year									
3												Date
4	From		7/1/2026				Approved by board					
5	To		6/30/2027				Approved by general membership					
6												
7	Beginning Balance:		7/1/2026		$ 932.24							
8												
9	INCOME				Budgeted		Notes					
10			DUES									
11			Membership Dues		2,000.00		Goal of 200 members					
12			EVENTS									
13			Spirit Nights (monthly, Aug.-May)		1,000.00		10 Spirit Nights @ $100/Spirit Night					
14			Spaghetti Dinner (Nov.)		1,000.00		Expecting 200 people; ticket $5/person; profit $2/person					
15			Vendor Fair @ Spaghetti Dinner		250.00		10 booths expected @ $25/booth					
16			Parents' Night Out (Feb.)		2,500.00		Expecting 100 people; ticket $25/person; profit $10/person					
17			Silent Auction @ Parents' Night Out		2,000.00							
18			International Culture Night		1,000.00		Expecting 200 people; ticket $5/person; profit $2/person					
19			Concessions		750.00		Including concessions for Talent Show					
20			Spirit Wear		500.00							
21			GRANTS/DONATIONS/COMMUNITY PARTNERS									
22			General Donations		500.00							
23			Store Rewards		300.00		Amazon, Kroger, Publix, etc.					
24												
25	TOTAL INCOME				$ 11,800.00							
26												
27	EXPENDITURES											
28			OPERATIONAL									
29			Board Insurance		65.00		Required by Virginia PTA					
30			Website		20.00		Domain name					
31			Office Supplies		20.00							
32			National and State Dues		950.00		$4.75 of each membership goes to National PTA ($3.25) and Virginia PTA ($1.50)					
33			County Council Dues		2.90		$0.10 of each membership goes to Council PTA (from previous year)					
34			EVENTS/FUNDRAISING									
35			Learning Garden		500.00							

Budget | Transactions | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Annual Budget Report

REMINDERS ABOUT FUNDRAISING

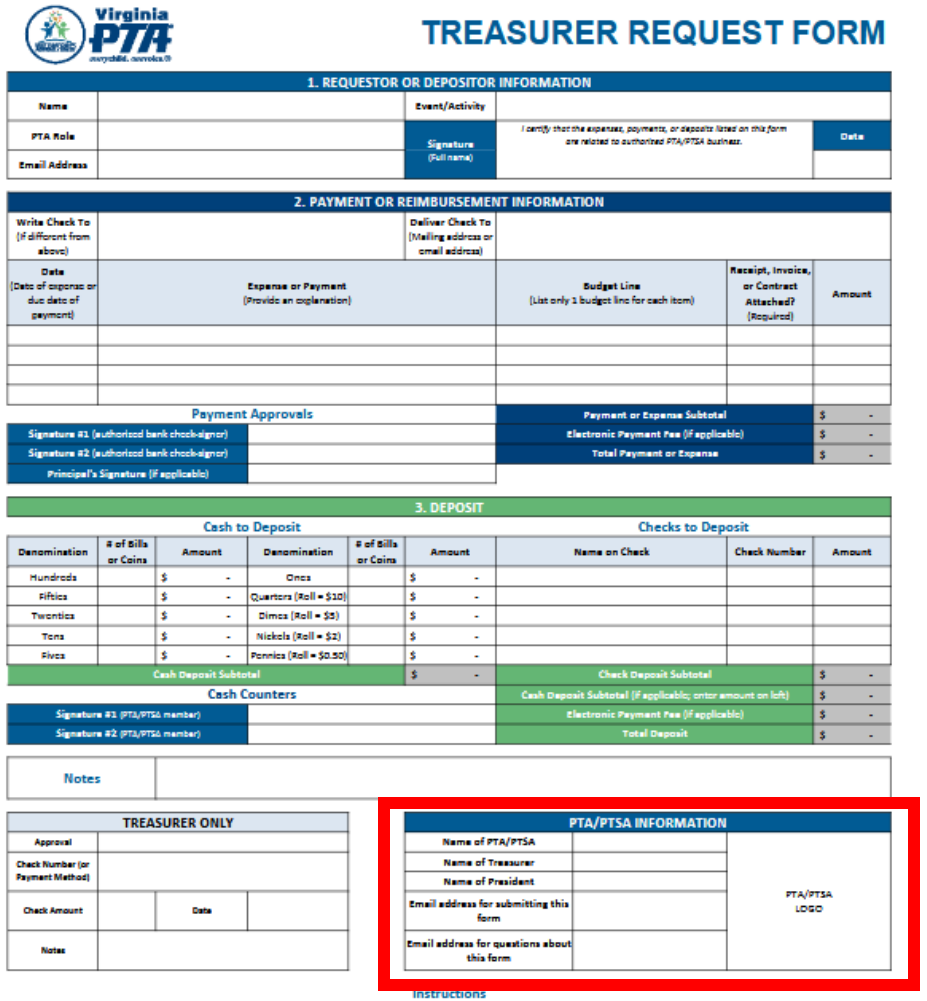
- A PTA is NOT a fundraising organization—our purpose is to **advocate for children**
  - We are not exclusively focused on teacher appreciation
  - We do not pool and then provide money for principals

- *Instead*, educate families, teachers, administration, and the community on the needs of schools and how they can advocate for resources from the school district, state, etc.
  - Help advocate for public school funding during **Capitol Day** on January 22!
  - **3:1 rule of thumb:** for every 1 fundraising activity, aim for 3 non-fundraising activities designed to build community, help parents, or advocate for the school
- Plan fundraising to meet budget needs
  - All fundraising activities must be approved by general membership as part of budget (*note: in some school districts, the principal must also approve*)

ALL-IN-ONE TREASURER REQUEST FORM

- Use the **Treasurer Request Form** for all deposits and payments (*shown on right; linked from **Treasurer Basics** page at https://vapta.org/treasurer-basics*)
- This form (in Excel, PDF, and Word versions) can be **customized** with your PTA's name, logo, officers, email addresses, and regulations

PTA/PTSA INFORMATION		
Name of PTA/PTSA		PTA/PTSA LOGO
Name of Treasurer		
Name of President		
Email address for submitting this form		
Email address for questions about this form		



Virginia PTA

TREASURER REQUEST FORM

1. REQUESTOR OR DEPOSITOR INFORMATION

Name		Event/Activity	
PTA Role		Signature (Full name)	I certify that the expenses, payments, or deposits listed on this form are related to authorized PTA/PTSA business. Date
Email Address			

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (if different from above)		Deliver Check To (Mailing address or email address)	

Date (Date of expense or due date of payment)	Expense or Payment (Provide an explanation)	Budget Line (List only 1 budget line for each item)	Receipt, Invoice, or Contract Attached? (Required)	Amount

Payment Approvals		Payment or Expense Subtotal	$ -
Signature #1 (authorized bank check-signer)		Electronic Payment Fee (if applicable)	$ -
Signature #2 (authorized bank check-signer)		Total Payment or Expense	$ -
Principal's Signature (if applicable)			

3. DEPOSIT

Cash to Deposit

Denomination	# of Bills or Coins	Amount	Denomination	# of Bills or Coins	Amount
Hundreds		$ -	Ones		$ -
Fifties		$ -	Quarters (Roll = $10)		$ -
Twenties		$ -	Dimes (Roll = $5)		$ -
Tens		$ -	Nickels (Roll = $2)		$ -
Fives		$ -	Pennies (Roll = $0.50)		$ -
Cash Deposit Subtotal		$ -			

Checks to Deposit

Name on Check	Check Number	Amount
Check Deposit Subtotal		$ -

Cash Counters		Cash Deposit Subtotal (if applicable; enter amount on left)	$ -
Signature #1 (PTA/PTSA member)		Electronic Payment Fee (if applicable)	$ -
Signature #2 (PTA/PTSA member)		Total Deposit	$ -

Notes	

TREASURER ONLY			
Approval			
Check Number (or Payment Method)			
Check Amount		Date	
Notes			

PTA/PTSA INFORMATION		
Name of PTA/PTSA		PTA/PTSA LOGO
Name of Treasurer		
Name of President		
Email address for submitting this form		
Email address for questions about this form		

Instructions

If requesting a payment, reimbursement, or cash box, complete sections 1 and 2. **If making a deposit,** complete sections 1 and 3. **For electronic payments or deposits,** indicate any fees on the **Electronic Payment Fees** lines. Submit the completed form along with the required documentation to the email address or person(s) listed under **PTA/PTSA Information** above. If submitting a hard copy of this form, put it in the Treasurer's mailbox in the school's main office. Please hand-deliver any checks or cash to the Treasurer or ensure they are locked in the office.

PAYMENTS: No payment will be made without a valid receipt, invoice, or contract. Reimbursement requests should be submitted **no later than 30 days after the expense is incurred, and no later than the last day of the school year.** Regardless of whether a payment is made by paper check or electronically (such as through Venmo), 2 of the PTA/PTSA's authorized check-signers (usually the Treasurer and President) must indicate their approval either on this form or in an attached email or other written document. Teachers should also have their principal indicate their approval above. After the form is received, please allow **2 weeks** for issuance of a check. Checks to parents will be sent home with your student unless you request otherwise.

REQUESTING CASH BOXES: To have start-up cash on hand for an event, you may request a cash box. The standard amount is **$200**. An invoice is not needed, but the payment needs to be approved by 2 authorized check-signers. You are responsible for allowing enough time to receive your check and go to the bank to cash it. At the end of your event, you must count the money with another PTA/PTSA member and submit the cash/checks along with this form to the Treasurer.

DEPOSITS: Please deposit checks promptly, and by the end of the fiscal year (June 30) at the latest. To void a check, enter the check number under **Checks to Deposit**, write **VOID** under **Name on Check**, indicate the reason for the void under **Notes**, and attach the voided check to this form.

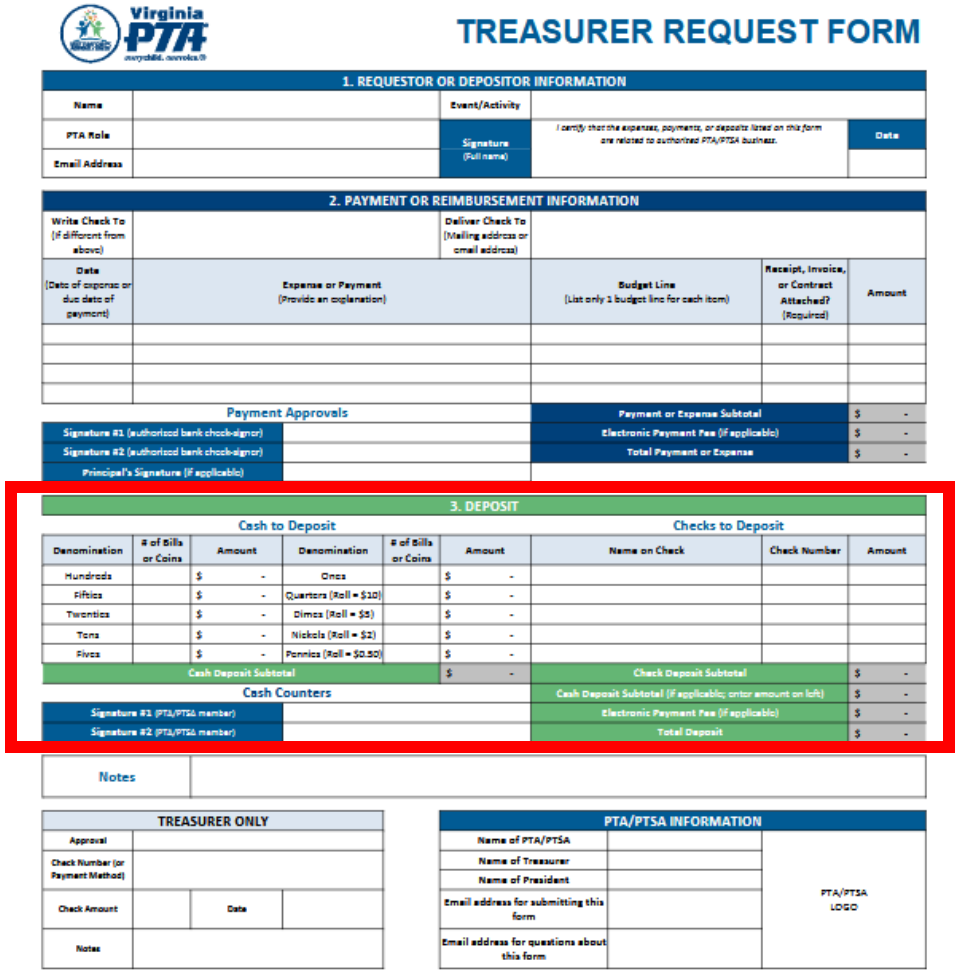
Note for PTA/PTSA leaders: This all-in-one Treasurer Request Form consolidates the expense authorization forms and deposit authorization forms required for requesting payments and making deposits, respectively. You should customize this form and these instructions according to your PTA/PTSA's standing rules, including filling out the **PTA/PTSA Information** section and modifying the underlined numbers above as needed. (Form last updated: 9/1/2026)

DEPOSITS

- Use **Treasurer Request Form** (*linked from* ***Treasurer Basics*** *page at* https://vapta.org/treasurer-basics)
- For **DEPOSITS:** attach bank deposit slip or PayPal, Venmo, etc., report
- For **EVENTS WITH CASH:** use cash counting portion of form
- Don’t need physical signatures, but you must indicate approval in some traceable way

3. DEPOSIT

Cash to Deposit						Checks to Deposit		
Denomination	# of Bills or Coins	Amount	Denomination	# of Bills or Coins	Amount	Name on Check	Check Number	Amount
Hundreds		$ -	Ones		$ -			
Fifties		$ -	Quarters (Roll = $10)		$ -			
Twenties		$ -	Dimes (Roll = $5)		$ -			
Tens		$ -	Nickels (Roll = $2)		$ -			
Fives		$ -	Pennies (Roll = $0.50)		$ -			
Cash Deposit Subtotal					$ -	**Check Deposit Subtotal**		$ -
Cash Counters						**Cash Deposit Subtotal** (if applicable; enter amount on left)		$ -
Signature #1 (PTA/PTSA member)						**Electronic Payment Fee** (if applicable)		$ -
Signature #2 (PTA/PTSA member)						**Total Deposit**		$ -



Virginia PTA

TREASURER REQUEST FORM

1. REQUESTOR OR DEPOSITOR INFORMATION

Name		Event/Activity		
PTA Role		Signature (Full name)	I certify that the expenses, payments, or deposits listed on this form are related to authorized PTA/PTSA business.	Date
Email Address				

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (if different from above)		Deliver Check To (Mailing address or email address)		
Date (Date of expense or due date of payment)	Expense or Payment (Provide an explanation)	Budget Line (List only 1 budget line for each item)	Receipt, Invoice, or Contract Attached? (Required)	Amount

Payment Approvals			
Signature #1 (authorized bank check-signer)		Payment or Expense Subtotal	$ -
Signature #2 (authorized bank check-signer)		Electronic Payment Fee (if applicable)	$ -
Principal's Signature (if applicable)		Total Payment or Expense	$ -

3. DEPOSIT

Cash to Deposit						Checks to Deposit		
Denomination	# of Bills or Coins	Amount	Denomination	# of Bills or Coins	Amount	Name on Check	Check Number	Amount
Hundreds		$ -	Ones		$ -			
Fifties		$ -	Quarters (Roll = $10)		$ -			
Twenties		$ -	Dimes (Roll = $5)		$ -			
Tens		$ -	Nickels (Roll = $2)		$ -			
Fives		$ -	Pennies (Roll = $0.50)		$ -			
Cash Deposit Subtotal		$ -				Check Deposit Subtotal		$ -
Cash Counters						Cash Deposit Subtotal (if applicable; enter amount on left)		$ -
Signature #1 (PTA/PTSA member)						Electronic Payment Fee (if applicable)		$ -
Signature #2 (PTA/PTSA member)						Total Deposit		$ -

Notes	

TREASURER ONLY			
Approval			
Check Number (or Payment Method)			
Check Amount		Date	
Notes			

PTA/PTSA INFORMATION		
Name of PTA/PTSA		PTA/PTSA LOGO
Name of Treasurer		
Name of President		
Email address for submitting this form		
Email address for questions about this form		

Instructions

If requesting a payment, reimbursement, or cash box, complete sections 1 and 2. **If making a deposit,** complete sections 1 and 3. **For electronic payments or deposits,** indicate any fees on the **Electronic Payment Fees** lines. Submit the completed form along with the required documentation to the email address or person(s) listed under **PTA/PTSA Information** above. If submitting a hard copy of this form, put it in the Treasurer's mailbox in the school's main office. Please hand-deliver any checks or cash to the Treasurer or ensure they are locked in the office.

PAYMENTS: No payment will be made without a valid receipt, invoice, or contract. Reimbursement requests should be submitted **no later than 30 days after the expense is incurred, and no later than the last day of the school year.** Regardless of whether a payment is made by paper check or electronically (such as through Venmo), 2 of the PTA/PTSA's authorized check-signers (usually the Treasurer and President) must indicate their approval either on this form or in an attached email or other written document. Teachers should also have their principal indicate their approval above. After the form is received, please allow **2 weeks** for issuance of a check. Checks to parents will be sent home with your student unless you request otherwise.

REQUESTING CASH BOXES: To have start-up cash on hand for an event, you may request a cash box. The standard amount is **$200**. An invoice is not needed, but the payment needs to be approved by 2 authorized check-signers. You are responsible for allowing enough time to receive your check and go to the bank to cash it. At the end of your event, you must count the money with another PTA/PTSA member and submit the cash/checks along with this form to the Treasurer.

DEPOSITS: Please deposit checks promptly, and by the end of the fiscal year (June 30) at the latest. To void a check, enter the check number under **Checks to Deposit**, write **VOID** under **Name on Check**, indicate the reason for the void under **Notes**, and attach the voided check to this form.

Note for PTA/PTSA leaders: This all-in-one Treasurer Request Form consolidates the expense authorization forms and deposit authorization forms required for requesting payments and making deposits, respectively. You should customize this form and these instructions according to your PTA/PTSA's standing rules, including filling out the **PTA/PTSA Information** section and modifying the underlined numbers above as needed. (Form last updated: 9/1/2026)

PAYMENTS

- Use **Treasurer Request Form** for check or electronic payments (PayPal, Venmo, etc.)
- **PAYMENTS:** need receipt, invoice, or contract
- **BANK CHECKS:** Per Virginia PTA bylaws, bank checks need **2 signatures** (usually President and Treasurer)
  - Signatures should be written on single line (no need to buy checks with two signature lines)
  - Don't write checks to self or "cash"; to reimburse the President/Treasurer, have a third check-signer (Secretary)

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (If different from above)		**Deliver Check To** (Mailing address or email address)	

Date (Date of expense or due date of payment)	**Expense or Payment** (Provide an explanation)	**Budget Line** (List only 1 budget line for each item)	**Receipt, Invoice, or Contract Attached?** (Required)	**Amount**

Payment Approvals			
Signature #1 (authorized bank check-signer)		**Payment or Expense Subtotal**	$ -
Signature #2 (authorized bank check-signer)		**Electronic Payment Fee** (if applicable)	$ -
Principal's Signature (if applicable)		**Total Payment or Expense**	$ -

Virginia PTA

TREASURER REQUEST FORM

1. REQUESTOR OR DEPOSITOR INFORMATION

Name		**Event/Activity**		
PTA Role		**Signature** (Full name)	*I certify that the expenses, payments, or deposits listed on this form are related to authorized PTA/PTSA business.*	**Date**
Email Address				

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (If different from above)		**Deliver Check To** (Mailing address or email address)	

Date (Date of expense or due date of payment)	**Expense or Payment** (Provide an explanation)	**Budget Line** (List only 1 budget line for each item)	**Receipt, Invoice, or Contract Attached?** (Required)	**Amount**

Payment Approvals			
Signature #1 (authorized bank check-signer)		**Payment or Expense Subtotal**	$ -
Signature #2 (authorized bank check-signer)		**Electronic Payment Fee** (if applicable)	$ -
Principal's Signature (if applicable)		**Total Payment or Expense**	$ -

3. DEPOSIT

Cash to Deposit

Denomination	**# of Bills or Coins**	**Amount**	**Denomination**	**# of Bills or Coins**	**Amount**
Hundreds		$ -	Ones		$ -
Fifties		$ -	Quarters (Roll = $10)		$ -
Twenties		$ -	Dimes (Roll = $5)		$ -
Tens		$ -	Nickels (Roll = $2)		$ -
Fives		$ -	Pennies (Roll = $0.50)		$ -
Cash Deposit Subtotal		$ -			

Checks to Deposit

Name on Check	**Check Number**	**Amount**
Check Deposit Subtotal		$ -

Cash Counters

Signature #1 (PTA/PTSA member)		**Cash Deposit Subtotal** (if applicable; enter amount on left)	$ -
Signature #2 (PTA/PTSA member)		**Electronic Payment Fee** (if applicable)	$ -
		Total Deposit	$ -

Notes	

TREASURER ONLY

Approval			
Check Number (or Payment Method)			
Check Amount		**Date**	
Notes			

PTA/PTSA INFORMATION

Name of PTA/PTSA		PTA/PTSA LOGO
Name of Treasurer		
Name of President		
Email address for submitting this form		
Email address for questions about this form		

Instructions

If requesting a payment, reimbursement, or cash box, complete sections 1 and 2. **If making a deposit,** complete sections 1 and 3. **For electronic payments or deposits,** indicate any fees on the **Electronic Payment Fees** lines. Submit the completed form along with the required documentation to the email address or person(s) listed under **PTA/PTSA Information** above. If submitting a hard copy of this form, put it in the Treasurer's mailbox in the school's main office. Please hand-deliver any checks or cash to the Treasurer or ensure they are locked in the office.

PAYMENTS: No payment will be made without a valid receipt, invoice, or contract. Reimbursement requests should be submitted **no later than 30 days after the expense is incurred, and no later than the last day of the school year.** Regardless of whether a payment is made by paper check or electronically (such as through Venmo), 2 of the PTA/PTSA's authorized check-signers (usually the Treasurer and President) must indicate their approval either on this form or in an attached email or other written document. Teachers should also have their principal indicate their approval above. After the form is received, please allow **2 weeks** for issuance of a check. Checks to parents will be sent home with your student unless you request otherwise.

REQUESTING CASH BOXES: To have start-up cash on hand for an event, you may request a cash box. The standard amount is **$200**. An invoice is not needed, but the payment needs to be approved by 2 authorized check-signers. You are responsible for allowing enough time to receive your check and go to the bank to cash it. At the end of your event, you must count the money with another PTA/PTSA member and submit the cash/checks along with this form to the Treasurer.

DEPOSITS: Please deposit checks promptly, and by the end of the fiscal year (June 30) at the latest. To void a check, enter the check number under **Checks to Deposit**, write **VOID** under **Name on Check**, indicate the reason for the void under **Notes**, and attach the voided check to this form.

Note for PTA/PTSA leaders: This all-in-one Treasurer Request Form consolidates the expense authorization forms and deposit authorization forms required for requesting payments and making deposits, respectively. You should customize this form and these instructions according to your PTA/PTSA's standing rules, including filling out the **PTA/PTSA Information** section and modifying the underlined numbers above as needed. (Form last updated: 9/1/2026)

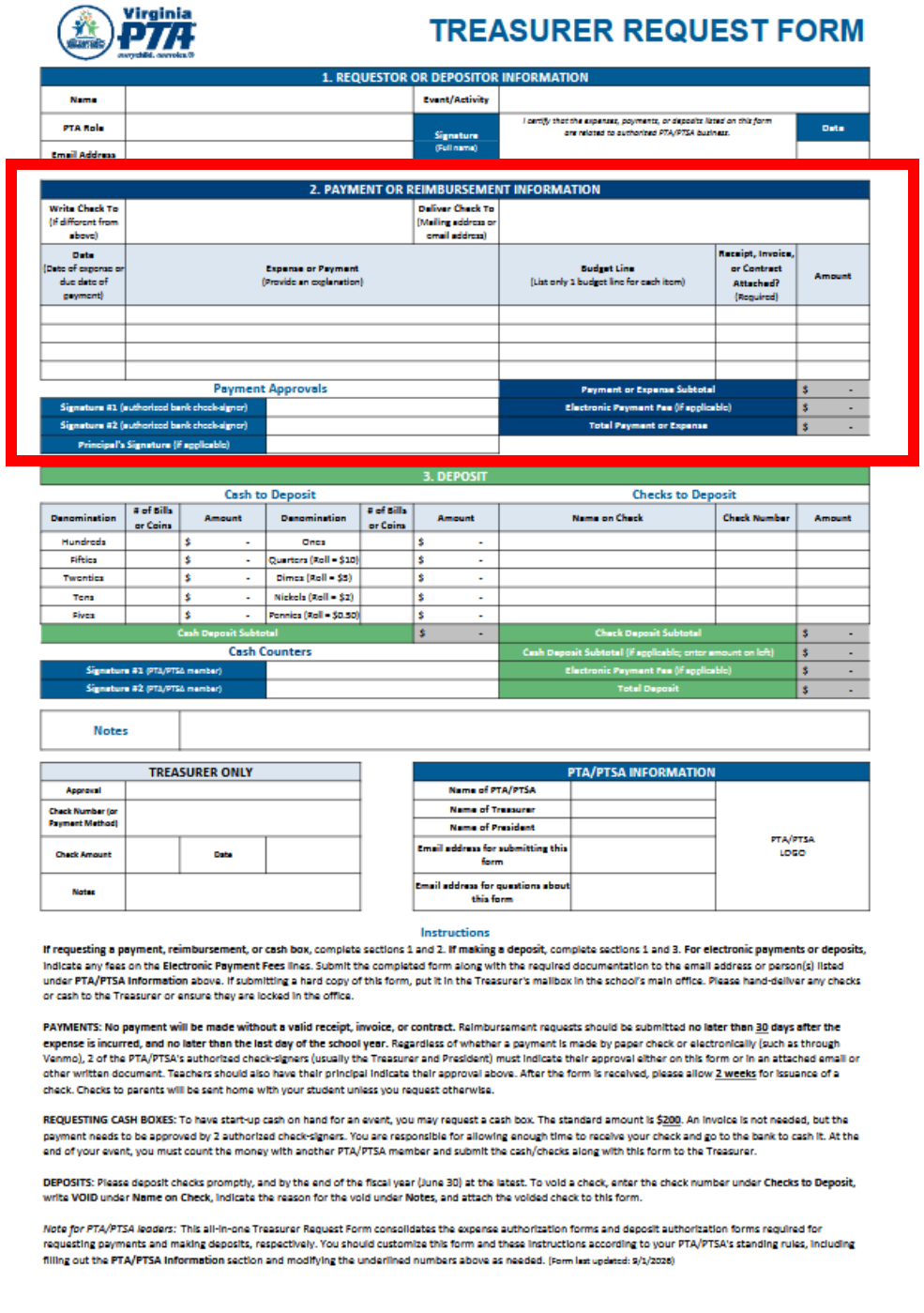
ELECTRONIC PAYMENTS

- **Debit/credit cards** and **electronic payments** allowed
  - But recognize fraud risks—and don't use **personal** PayPal, Venmo, etc., accounts for PTA business!
  - Have an **organizational account** not tied to 1 person (this does mean fees will be charged)
  - **Cash** app not allowed; just person-to-person payments
  - **PayPal:** set up business account, then apply for nonprofit status for discounted fees
- **NOTE: 2 approvals** needed on a Treasurer Request Form *before* making debit/electronic payment

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (If different from above)		**Deliver Check To** (Mailing address or email address)			
Date (Date of expense or due date of payment)	**Expense or Payment** (Provide an explanation)		**Budget Line** (List only 1 budget line for each item)	**Receipt, Invoice, or Contract Attached?** (Required)	**Amount**

Payment Approvals			
Signature #1 (authorized bank check-signer)		**Payment or Expense Subtotal**	$ -
Signature #2 (authorized bank check-signer)		**Electronic Payment Fee** (if applicable)	$ -
Principal's Signature (if applicable)		**Total Payment or Expense**	$ -



TREASURER REQUEST FORM

1. REQUESTOR OR DEPOSITOR INFORMATION

Name		Event/Activity		
PTA Role		Signature (Full name)	*I certify that the expenses, payments, or deposits listed on this form are related to authorized PTA/PTSA business.*	Date
Email Address				

2. PAYMENT OR REIMBURSEMENT INFORMATION

Write Check To (If different from above)		Deliver Check To (Mailing address or email address)		
Date (Date of expense or due date of payment)	Expense or Payment (Provide an explanation)	Budget Line (List only 1 budget line for each item)	Receipt, Invoice, or Contract Attached? (Required)	Amount

Payment Approvals			
Signature #1 (authorized bank check-signer)		Payment or Expense Subtotal	$ -
Signature #2 (authorized bank check-signer)		Electronic Payment Fee (if applicable)	$ -
Principal's Signature (if applicable)		Total Payment or Expense	$ -

3. DEPOSIT

Cash to Deposit						Checks to Deposit		
Denomination	# of Bills or Coins	Amount	Denomination	# of Bills or Coins	Amount	Name on Check	Check Number	Amount
Hundreds		$ -	Ones		$ -			
Fifties		$ -	Quarters (Roll = $10)		$ -			
Twenties		$ -	Dimes (Roll = $5)		$ -			
Tens		$ -	Nickels (Roll = $2)		$ -			
Fives		$ -	Pennies (Roll = $0.50)		$ -			
Cash Deposit Subtotal		$ -				Check Deposit Subtotal		$ -
Cash Counters						Cash Deposit Subtotal (if applicable; enter amount on left)		$ -
Signature #1 (PTA/PTSA member)						Electronic Payment Fee (if applicable)		$ -
Signature #2 (PTA/PTSA member)						Total Deposit		$ -

Notes	

TREASURER ONLY			
Approval			
Check Number (or Payment Method)			
Check Amount		Date	
Notes			

PTA/PTSA INFORMATION		
Name of PTA/PTSA		PTA/PTSA LOGO
Name of Treasurer		
Name of President		
Email address for submitting this form		
Email address for questions about this form		

Instructions

If requesting a payment, reimbursement, or cash box, complete sections 1 and 2. **If making a deposit,** complete sections 1 and 3. **For electronic payments or deposits,** indicate any fees on the **Electronic Payment Fees** lines. Submit the completed form along with the required documentation to the email address or person(s) listed under **PTA/PTSA Information** above. If submitting a hard copy of this form, put it in the Treasurer's mailbox in the school's main office. Please hand-deliver any checks or cash to the Treasurer or ensure they are locked in the office.

PAYMENTS: No payment will be made without a valid receipt, invoice, or contract. Reimbursement requests should be submitted **no later than 30 days after the expense is incurred, and no later than the last day of the school year.** Regardless of whether a payment is made by paper check or electronically (such as through Venmo), 2 of the PTA/PTSA's authorized check-signers (usually the Treasurer and President) must indicate their approval either on this form or in an attached email or other written document. Teachers should also have their principal indicate their approval above. After the form is received, please allow **2 weeks** for issuance of a check. Checks to parents will be sent home with your student unless you request otherwise.

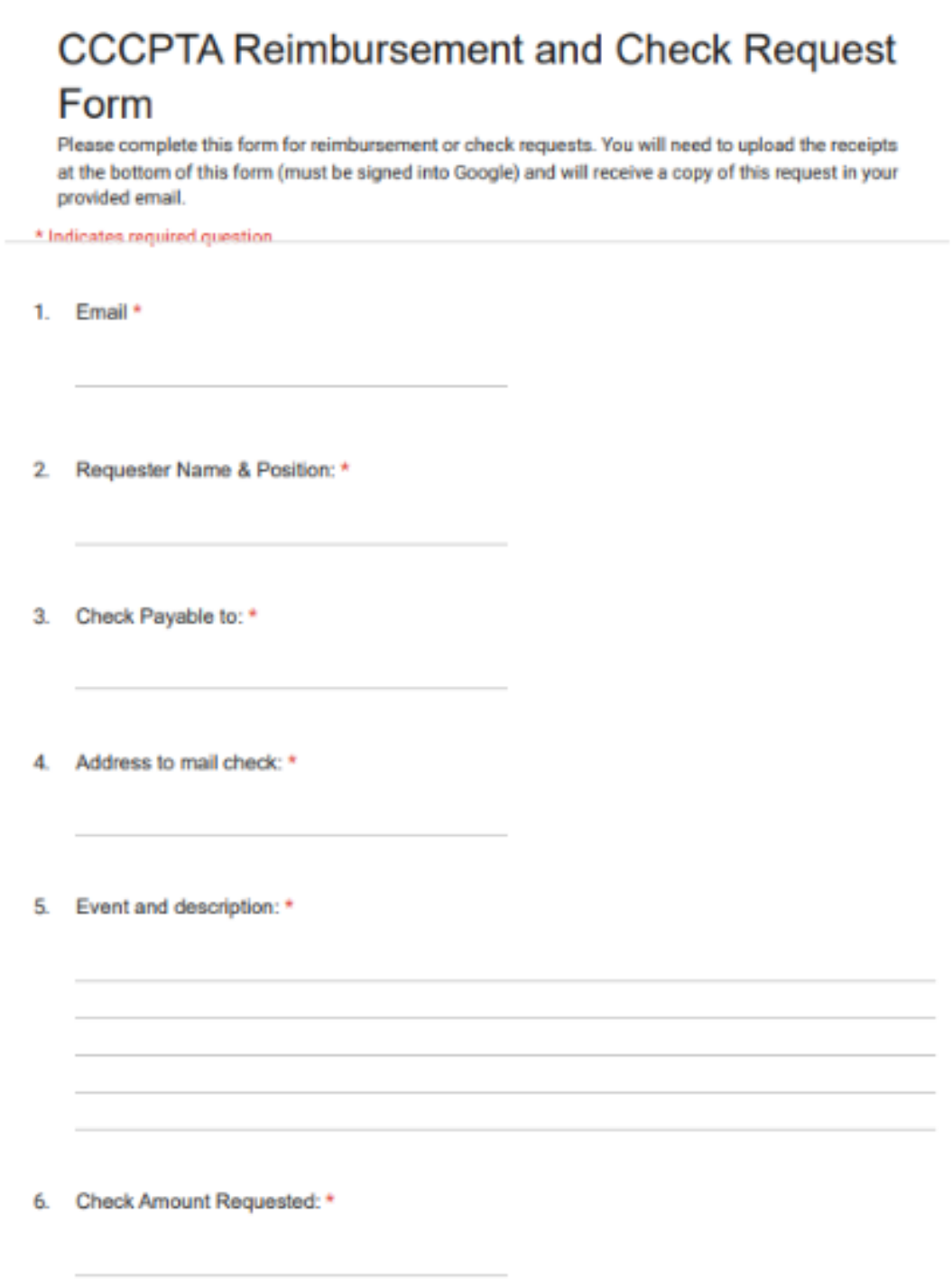
REQUESTING CASH BOXES: To have start-up cash on hand for an event, you may request a cash box. The standard amount is **$200**. An invoice is not needed, but the payment needs to be approved by 2 authorized check-signers. You are responsible for allowing enough time to receive your check and go to the bank to cash it. At the end of your event, you must count the money with another PTA/PTSA member and submit the cash/checks along with this form to the Treasurer.

DEPOSITS: Please deposit checks promptly, and by the end of the fiscal year (June 30) at the latest. To void a check, enter the check number under **Checks to Deposit**, write **VOID** under **Name on Check**, indicate the reason for the void under **Notes**, and attach the voided check to this form.

Note for PTA/PTSA leaders: This all-in-one Treasurer Request Form consolidates the expense authorization forms and deposit authorization forms required for requesting payments and making deposits, respectively. You should customize this form and these instructions according to your PTA/PTSA's standing rules, including filling out the **PTA/PTSA Information** section and modifying the underlined numbers above as needed. (Form last updated: 9/1/2026)

GOOGLE FORMS AND DIGITAL RECORDS

- Can use **Google Forms** or **Microsoft Forms** to process reimbursement requests or payment/deposit requests more broadly (*as shown on right*)
- As mentioned, authorizations do not require physical signatures, but you must indicate approval in some **traceable way** …
  - Such as an **electronic signature**, **email confirmation**, or a user's edits recorded in a Google Sheet's **version history**
- Remember: digital records must be accessible for the **end-of-year Financial Review**
  - For example: **bring your laptop** and make your PTA Books spreadsheet and/or MoneyMinder account accessible to the Financial Review Committee



CCCPTA Reimbursement and Check Request Form

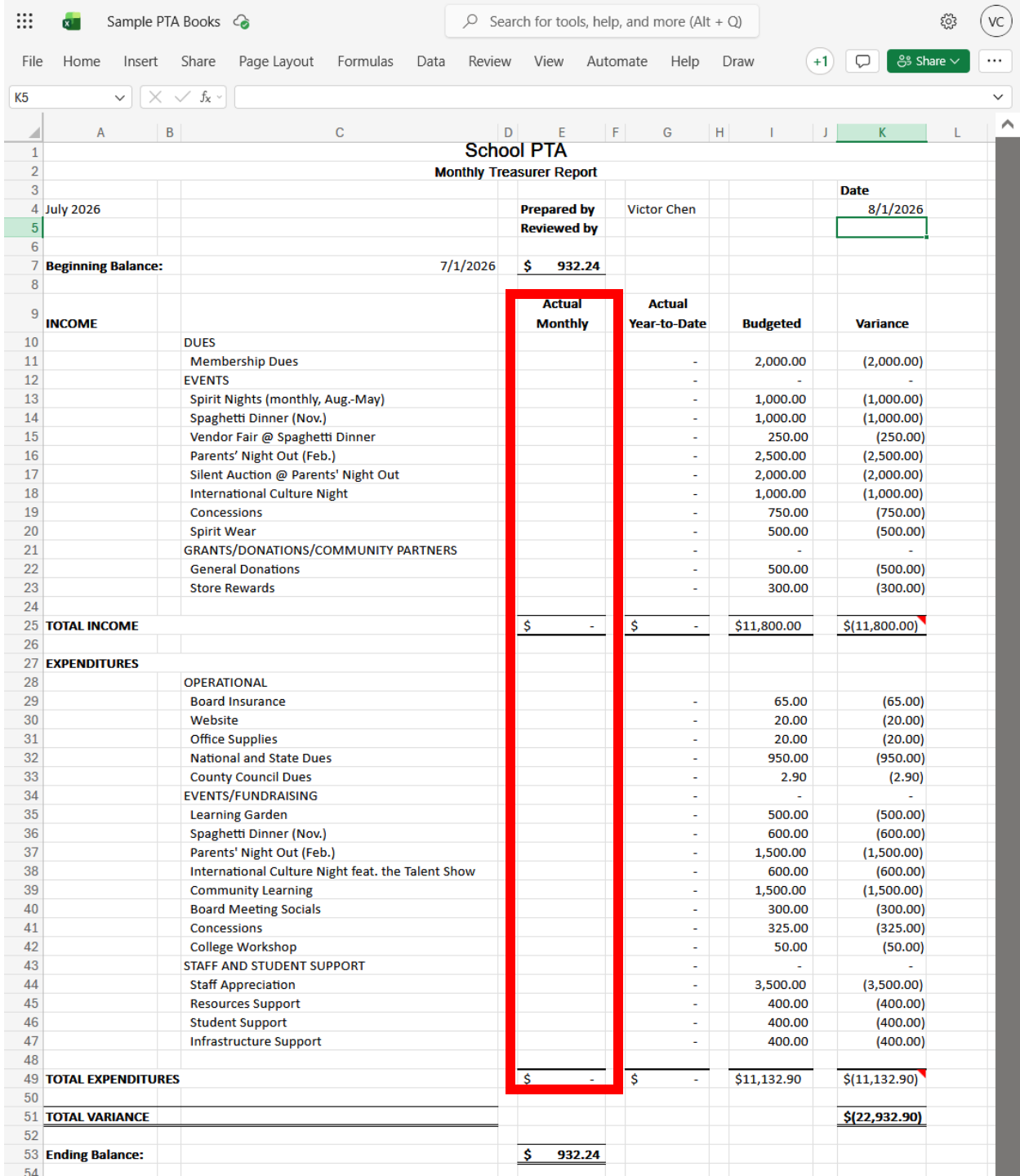
Please complete this form for reimbursement or check requests. You will need to upload the receipts at the bottom of this form (must be signed into Google) and will receive a copy of this request in your provided email.

* Indicates required question

1. Email *
2. Requester Name & Position: *
3. Check Payable to: *
4. Address to mail check: *
5. Event and description: *
6. Check Amount Requested: *

TREASURER REPORTS

- Keep your records up to date and complete a **Treasurer Report every month** regardless of whether you have a board meeting scheduled
- You can use the Sample PTA Books (*shown on right; linked from **Treasurer Basics** page at https://vapta.org/treasurer-basics*)
  - Treasurer Reports can also be created in MoneyMinder automatically
  - Alternatives: Cashbook, Xero.com
- Basically, the **Treasurer Report is your budget** with **monthly income and expenses** listed for each line item in the budget
  - If you use the **Sample PTA Books** template, any changes to the line items on the **Budget** tab will show up on the monthly Treasurer Report tabs



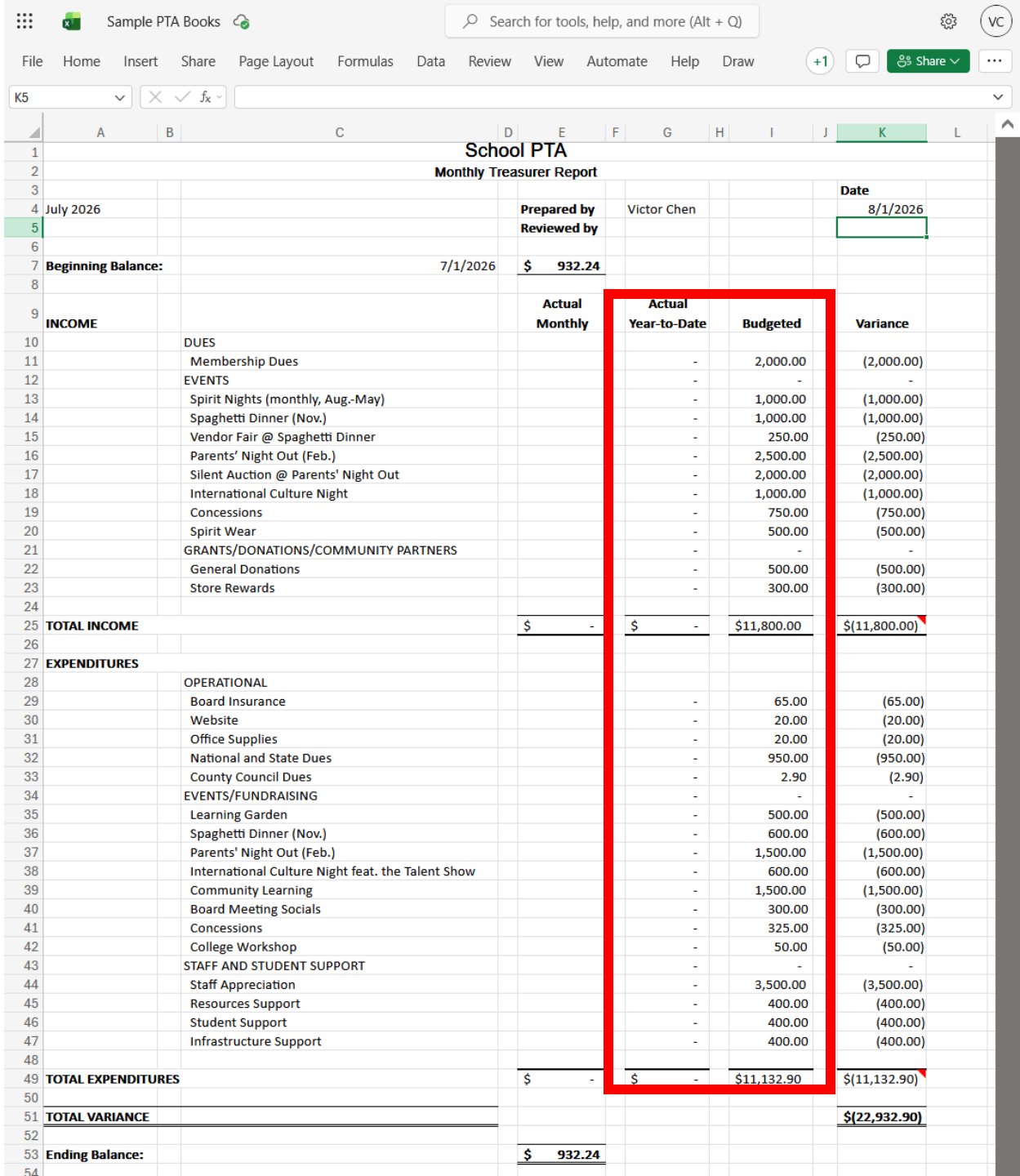
Sample PTA Books

School PTA
Monthly Treasurer Report

						Date
July 2026			Prepared by	Victor Chen		8/1/2026
			Reviewed by			
Beginning Balance:		7/1/2026	$ 932.24			
INCOME			**Actual Monthly**	**Actual Year-to-Date**	**Budgeted**	**Variance**
	DUES					
	Membership Dues			-	2,000.00	(2,000.00)
	EVENTS			-	-	-
	Spirit Nights (monthly, Aug.-May)			-	1,000.00	(1,000.00)
	Spaghetti Dinner (Nov.)			-	1,000.00	(1,000.00)
	Vendor Fair @ Spaghetti Dinner			-	250.00	(250.00)
	Parents' Night Out (Feb.)			-	2,500.00	(2,500.00)
	Silent Auction @ Parents' Night Out			-	2,000.00	(2,000.00)
	International Culture Night			-	1,000.00	(1,000.00)
	Concessions			-	750.00	(750.00)
	Spirit Wear			-	500.00	(500.00)
	GRANTS/DONATIONS/COMMUNITY PARTNERS			-	-	-
	General Donations			-	500.00	(500.00)
	Store Rewards			-	300.00	(300.00)
TOTAL INCOME			$ -	$ -	$11,800.00	$(11,800.00)
EXPENDITURES						
	OPERATIONAL					
	Board Insurance			-	65.00	(65.00)
	Website			-	20.00	(20.00)
	Office Supplies			-	20.00	(20.00)
	National and State Dues			-	950.00	(950.00)
	County Council Dues			-	2.90	(2.90)
	EVENTS/FUNDRAISING			-	-	-
	Learning Garden			-	500.00	(500.00)
	Spaghetti Dinner (Nov.)			-	600.00	(600.00)
	Parents' Night Out (Feb.)			-	1,500.00	(1,500.00)
	International Culture Night feat. the Talent Show			-	600.00	(600.00)
	Community Learning			-	1,500.00	(1,500.00)
	Board Meeting Socials			-	300.00	(300.00)
	Concessions			-	325.00	(325.00)
	College Workshop			-	50.00	(50.00)
	STAFF AND STUDENT SUPPORT			-	-	-
	Staff Appreciation			-	3,500.00	(3,500.00)
	Resources Support			-	400.00	(400.00)
	Student Support			-	400.00	(400.00)
	Infrastructure Support			-	400.00	(400.00)
TOTAL EXPENDITURES			$ -	$ -	$11,132.90	$(11,132.90)
TOTAL VARIANCE						**$(22,932.90)**
Ending Balance:			$ 932.24			

TREASURER REPORTS

- Keep your records up to date and complete a **Treasurer Report every month** regardless of whether you have a board meeting scheduled
- You can use the Sample PTA Books (*shown on right; linked from **Treasurer Basics** page at https://vapta.org/treasurer-basics*)
  - Treasurer Reports can also be created in MoneyMinder automatically
  - Alternatives: Cashbook, Xero.com
- Basically, the **Treasurer Report is your budget** with **monthly income and expenses** listed for each line item in the budget
  - Also include the **income and expenses to date** compared to amounts budgeted (*this is what we call a **budget report**; **Sample PTA Books** template auto-calculates this column!*)



Sample PTA Books

Search for tools, help, and more (Alt + Q)

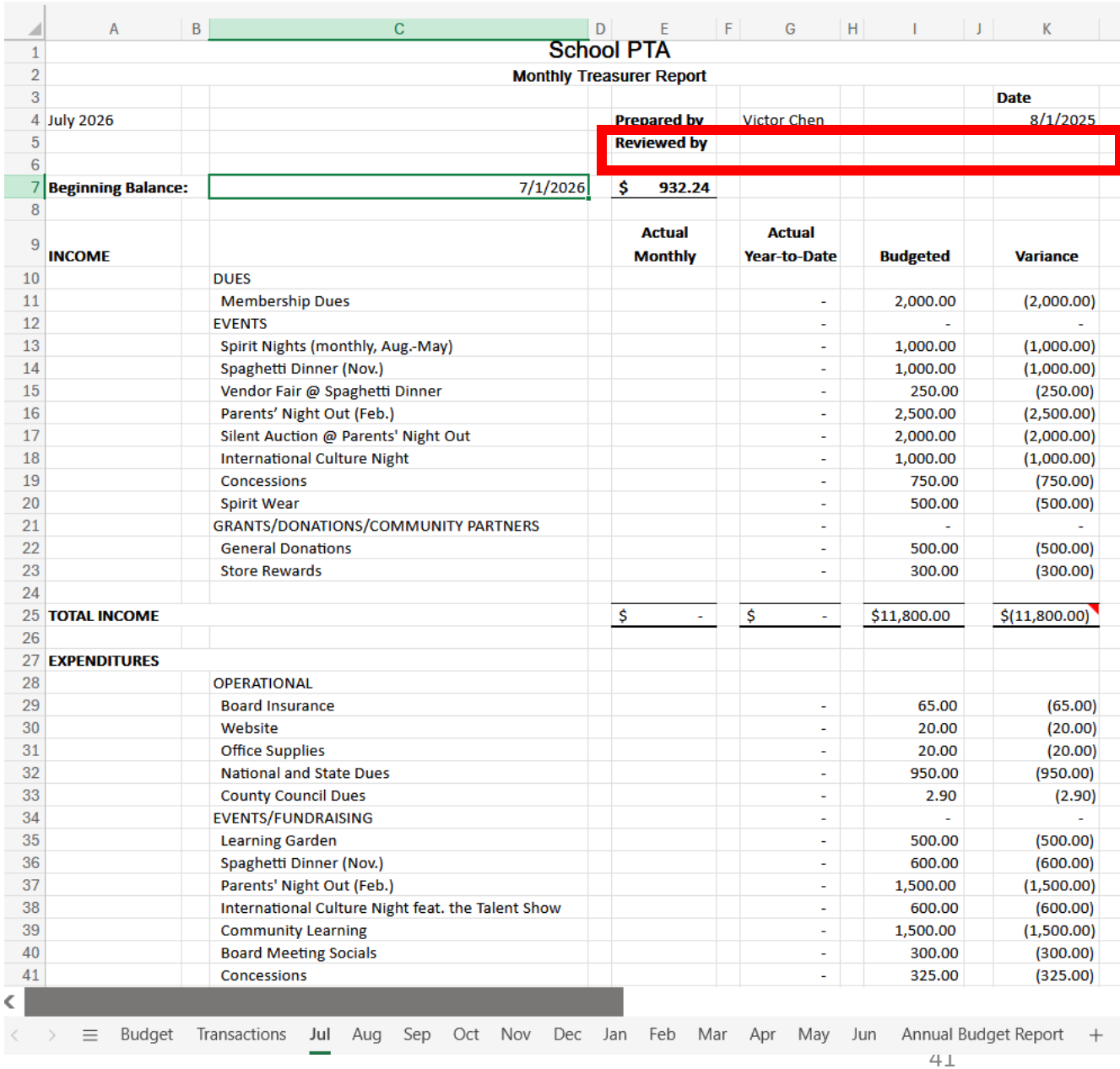
File Home Insert Share Page Layout Formulas Data Review View Automate Help Draw

K5

									Date
July 2026			Prepared by		Victor Chen				8/1/2026
			Reviewed by						
Beginning Balance:		7/1/2026	$ 932.24						
INCOME			Actual Monthly		Actual Year-to-Date		Budgeted		Variance
	DUES								
	Membership Dues				-		2,000.00		(2,000.00)
	EVENTS				-		-		-
	Spirit Nights (monthly, Aug.-May)				-		1,000.00		(1,000.00)
	Spaghetti Dinner (Nov.)				-		1,000.00		(1,000.00)
	Vendor Fair @ Spaghetti Dinner				-		250.00		(250.00)
	Parents' Night Out (Feb.)				-		2,500.00		(2,500.00)
	Silent Auction @ Parents' Night Out				-		2,000.00		(2,000.00)
	International Culture Night				-		1,000.00		(1,000.00)
	Concessions				-		750.00		(750.00)
	Spirit Wear				-		500.00		(500.00)
	GRANTS/DONATIONS/COMMUNITY PARTNERS				-		-		-
	General Donations				-		500.00		(500.00)
	Store Rewards				-		300.00		(300.00)
TOTAL INCOME			$ -		$ -		$11,800.00		$(11,800.00)
EXPENDITURES									
	OPERATIONAL								
	Board Insurance				-		65.00		(65.00)
	Website				-		20.00		(20.00)
	Office Supplies				-		20.00		(20.00)
	National and State Dues				-		950.00		(950.00)
	County Council Dues				-		2.90		(2.90)
	EVENTS/FUNDRAISING				-		-		-
	Learning Garden				-		500.00		(500.00)
	Spaghetti Dinner (Nov.)				-		600.00		(600.00)
	Parents' Night Out (Feb.)				-		1,500.00		(1,500.00)
	International Culture Night feat. the Talent Show				-		600.00		(600.00)
	Community Learning				-		1,500.00		(1,500.00)
	Board Meeting Socials				-		300.00		(300.00)
	Concessions				-		325.00		(325.00)
	College Workshop				-		50.00		(50.00)
	STAFF AND STUDENT SUPPORT				-		-		-
	Staff Appreciation				-		3,500.00		(3,500.00)
	Resources Support				-		400.00		(400.00)
	Student Support				-		400.00		(400.00)
	Infrastructure Support				-		400.00		(400.00)
TOTAL EXPENDITURES			$ -		$ -		$11,132.90		$(11,132.90)
TOTAL VARIANCE									**$(22,932.90)**
Ending Balance:			$ 932.24						

BANK RECONCILIATION

- Every month, share bank statements and transactions register with a **PTA officer or member who is not a check signer** on your PTA's bank account
- This person should do the bank reconciliation:
  - Takes previous month's balance
  - Adds any income for that month
  - Subtracts any expenses for that month
  - Should equal the amount in the running transactions register
  - Notes any uncleared checks
- Indicate somewhere in your records that this person did the review
  - Reconciler can “sign” just by adding name to the shared Excel file or Google Sheet



	A	B	C	D	E	F	G	H	I	J	K
1			School PTA								
2			Monthly Treasurer Report								
3											Date
4	July 2026				Prepared by		Victor Chen				8/1/2025
5					Reviewed by						
6											
7	Beginning Balance:		7/1/2026		$ 932.24						
8											
9	INCOME				Actual Monthly		Actual Year-to-Date		Budgeted		Variance
10			DUES								
11			Membership Dues				-		2,000.00		(2,000.00)
12			EVENTS				-		-		-
13			Spirit Nights (monthly, Aug.-May)				-		1,000.00		(1,000.00)
14			Spaghetti Dinner (Nov.)				-		1,000.00		(1,000.00)
15			Vendor Fair @ Spaghetti Dinner				-		250.00		(250.00)
16			Parents’ Night Out (Feb.)				-		2,500.00		(2,500.00)
17			Silent Auction @ Parents' Night Out				-		2,000.00		(2,000.00)
18			International Culture Night				-		1,000.00		(1,000.00)
19			Concessions				-		750.00		(750.00)
20			Spirit Wear				-		500.00		(500.00)
21			GRANTS/DONATIONS/COMMUNITY PARTNERS				-		-		-
22			General Donations				-		500.00		(500.00)
23			Store Rewards				-		300.00		(300.00)
24											
25	TOTAL INCOME				$ -		$ -		$11,800.00		$(11,800.00)
26											
27	EXPENDITURES										
28			OPERATIONAL								
29			Board Insurance				-		65.00		(65.00)
30			Website				-		20.00		(20.00)
31			Office Supplies				-		20.00		(20.00)
32			National and State Dues				-		950.00		(950.00)
33			County Council Dues				-		2.90		(2.90)
34			EVENTS/FUNDRAISING				-		-		-
35			Learning Garden				-		500.00		(500.00)
36			Spaghetti Dinner (Nov.)				-		600.00		(600.00)
37			Parents' Night Out (Feb.)				-		1,500.00		(1,500.00)
38			International Culture Night feat. the Talent Show				-		600.00		(600.00)
39			Community Learning				-		1,500.00		(1,500.00)
40			Board Meeting Socials				-		300.00		(300.00)
41			Concessions				-		325.00		(325.00)

Budget | Transactions | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Annual Budget Report

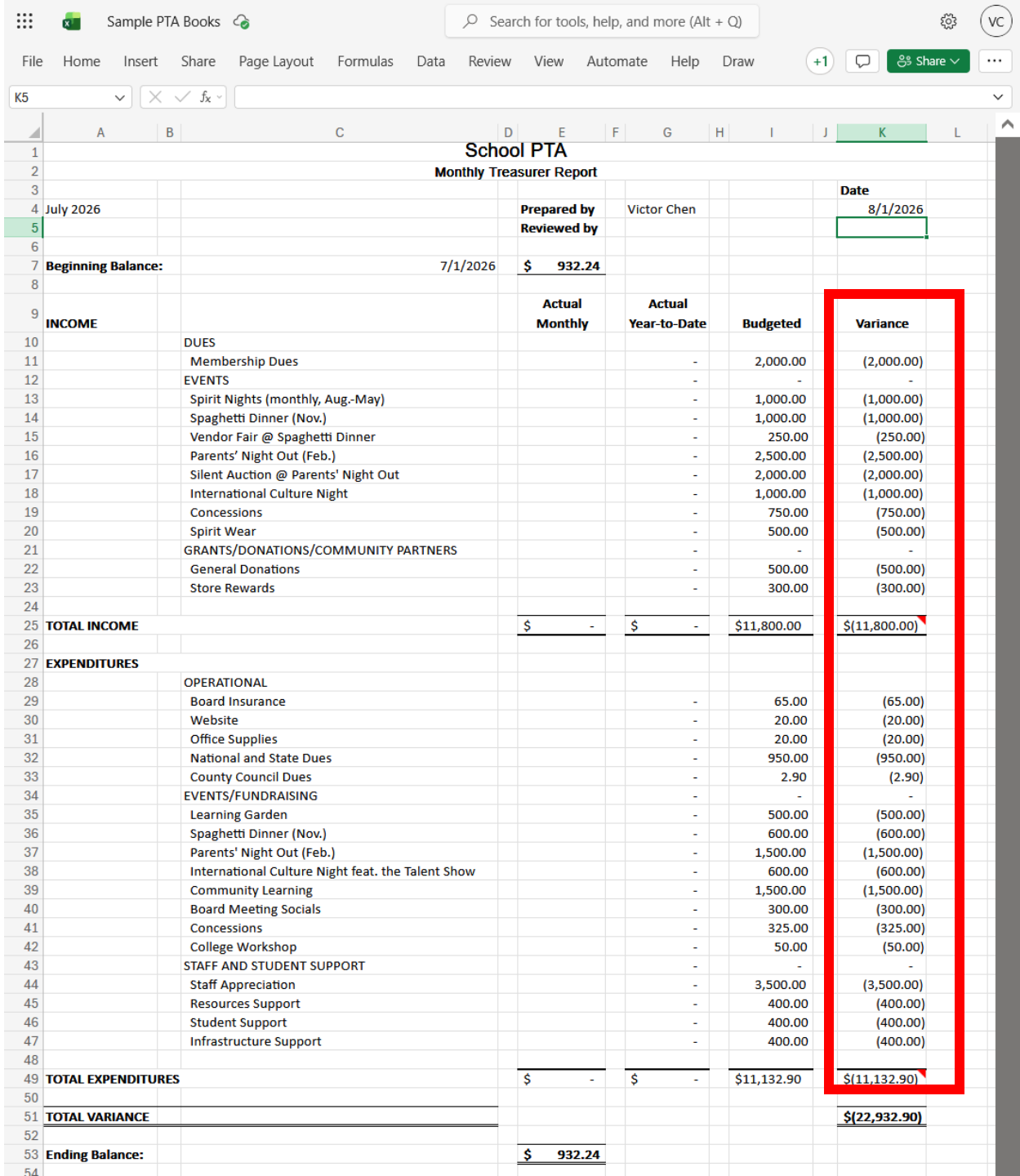
TREASURER REPORTS

- At **every** board or general meeting, give people access to Treasurer Report (paper copies and/or **link to digital spreadsheet**) and discuss it
  - Can just provide a simple summary like below and take questions (*sample text on **Treasurer Basics** page at https://vapta.org/treasurer-basics*):

    April 12, 20XY, board meeting

    Here's the most recent treasurer report. In March, we started with **$3,449.03** in our bank account. We took in **$60.15** in store rewards, while spending **$601** for staff appreciation and **$12.25** for national/state membership dues. In April so far, we have taken in and spent nothing. That leaves us with a current bank balance of **$2,895.93.**

- Need general membership to approve any increase in your overall budget that is **over $500**
  - **Cumulative:** for example, 2 line items over by $300 would require a budget amendment
  - ***Not* net total:** lower spending in other areas ***won't*** make up for going over the budget
  - Conservative approach to spending: remember you can set higher amounts for budget items!



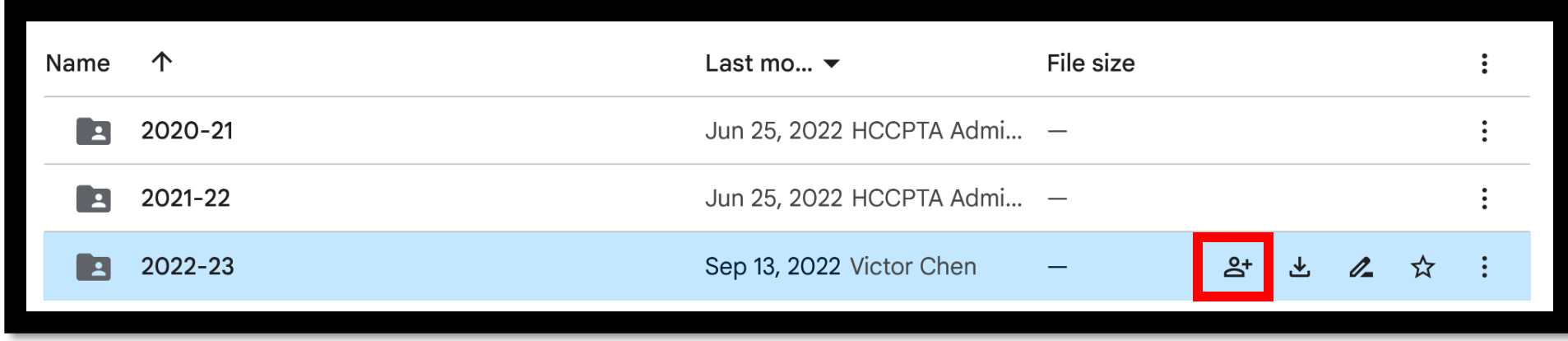
Sample PTA Books

School PTA

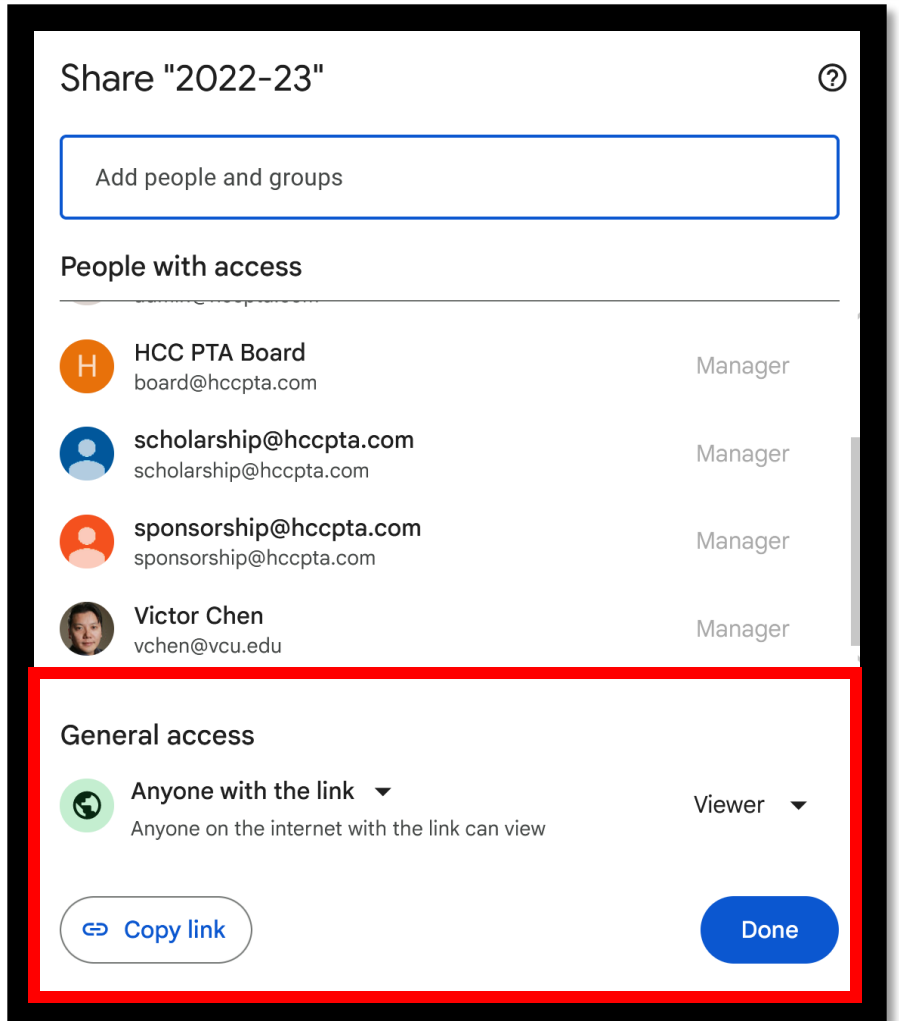
Monthly Treasurer Report

					Date	
July 2026		Prepared by	Victor Chen		8/1/2026	
		Reviewed by				
Beginning Balance:	7/1/2026	$ 932.24				
INCOME		**Actual Monthly**	**Actual Year-to-Date**	**Budgeted**	**Variance**	
	DUES					
	Membership Dues		-	2,000.00	(2,000.00)	
	EVENTS		-	-	-	
	Spirit Nights (monthly, Aug.-May)		-	1,000.00	(1,000.00)	
	Spaghetti Dinner (Nov.)		-	1,000.00	(1,000.00)	
	Vendor Fair @ Spaghetti Dinner		-	250.00	(250.00)	
	Parents' Night Out (Feb.)		-	2,500.00	(2,500.00)	
	Silent Auction @ Parents' Night Out		-	2,000.00	(2,000.00)	
	International Culture Night		-	1,000.00	(1,000.00)	
	Concessions		-	750.00	(750.00)	
	Spirit Wear		-	500.00	(500.00)	
	GRANTS/DONATIONS/COMMUNITY PARTNERS		-	-	-	
	General Donations		-	500.00	(500.00)	
	Store Rewards		-	300.00	(300.00)	
TOTAL INCOME		$ -	$ -	$11,800.00	$(11,800.00)	
EXPENDITURES						
	OPERATIONAL					
	Board Insurance		-	65.00	(65.00)	
	Website		-	20.00	(20.00)	
	Office Supplies		-	20.00	(20.00)	
	National and State Dues		-	950.00	(950.00)	
	County Council Dues		-	2.90	(2.90)	
	EVENTS/FUNDRAISING		-	-	-	
	Learning Garden		-	500.00	(500.00)	
	Spaghetti Dinner (Nov.)		-	600.00	(600.00)	
	Parents' Night Out (Feb.)		-	1,500.00	(1,500.00)	
	International Culture Night feat. the Talent Show		-	600.00	(600.00)	
	Community Learning		-	1,500.00	(1,500.00)	
	Board Meeting Socials		-	300.00	(300.00)	
	Concessions		-	325.00	(325.00)	
	College Workshop		-	50.00	(50.00)	
	STAFF AND STUDENT SUPPORT		-	-	-	
	Staff Appreciation		-	3,500.00	(3,500.00)	
	Resources Support		-	400.00	(400.00)	
	Student Support		-	400.00	(400.00)	
	Infrastructure Support		-	400.00	(400.00)	
TOTAL EXPENDITURES		$ -	$ -	$11,132.90	$(11,132.90)	
TOTAL VARIANCE					**$(22,932.90)**	
Ending Balance:		**$ 932.24**				

MAKE FILES OR FOLDERS PUBLIC

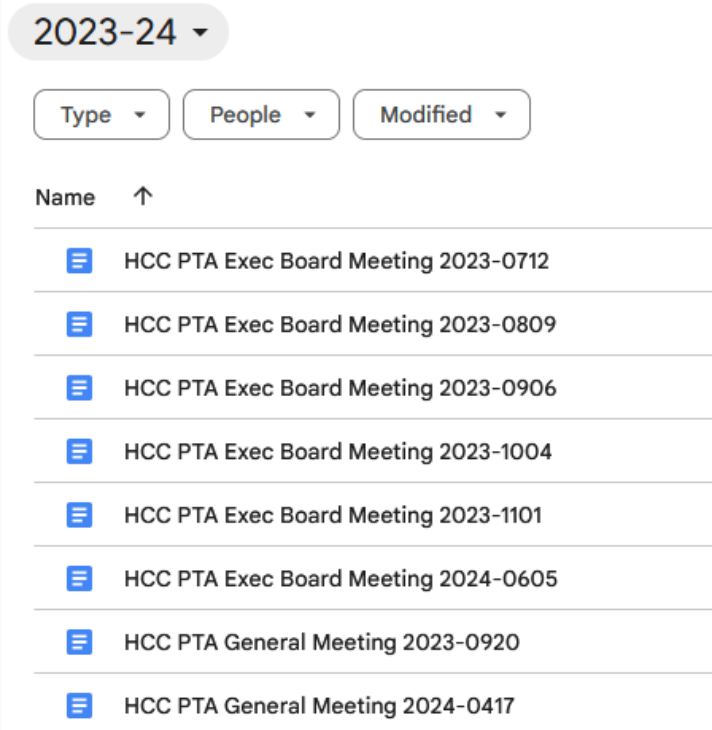


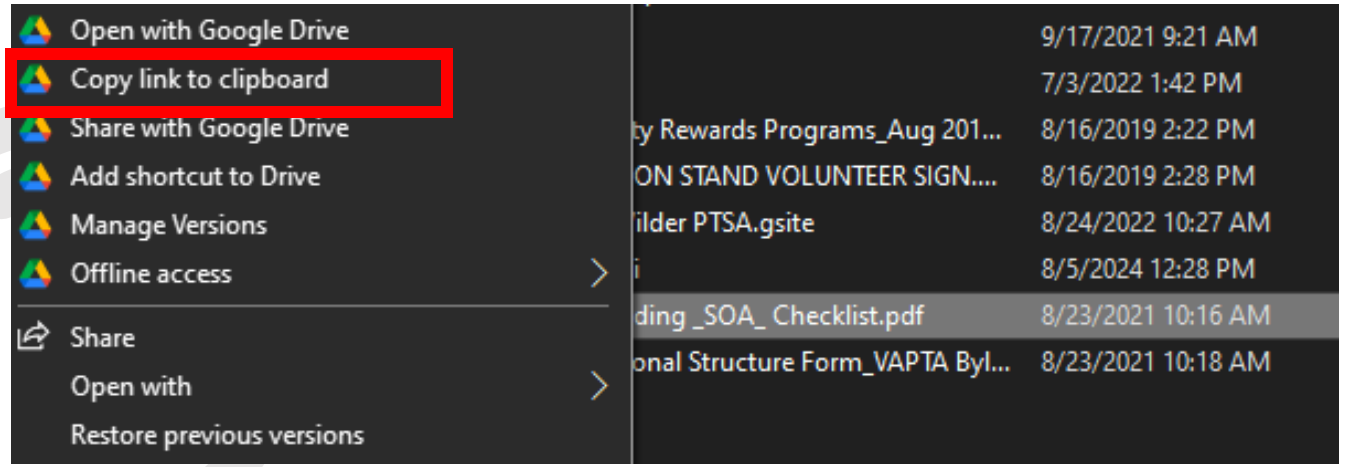
- Create links to specific **files** or **folders** in Google Drive or OneDrive/SharePoint
  - Click on Share icon and then click **Copy Link**
  - Link stays same even if you edit or move file/folder!
- You can also make those links **publicly viewable** (if you want to share the file or folder with your General Membership, for example)
  - Under **General access**, change setting from **Restricted** to **Anyone with the link** and make sure the **Viewer** drop-down option has been set
  - Works great for **Treasurer Reports** and **Budgets** but also **Meeting Minutes**, etc.



SHARING FILES AND FOLDERS

- Sharing public links works for folders, too!
- Give your General Membership a single link to your Treasurer Reports or Minutes **folder** so you don't have to keep updating the link
  - Add that permanent link to your website
  - Create a **QR code** for meetings (free generators built into Chrome browser and offered online)
- Note that you can right-click on a file and **Share** or **Copy Link** for that file directly from the file directory (e.g., Windows Explorer)
  - This is built into Windows for OneDrive/SharePoint files
  - If you install Google Drive's desktop app, you can also do this for Google Drive files
  - To make the file public, remember to change permissions so **Anyone with the link** can view





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

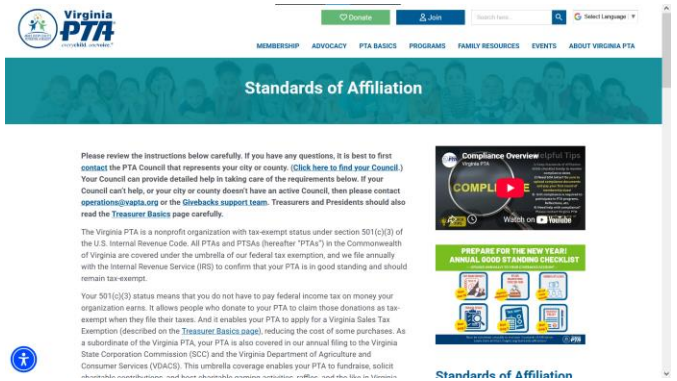
KEEP 3 YEARS

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

From the National PTA's records retention schedule (linked from the Treasurer Basics page at https://vapta.org/treasurer-basics)

- Standards of Affiliation page (annual compliance requirements): https://vapta.org/standards-affiliation

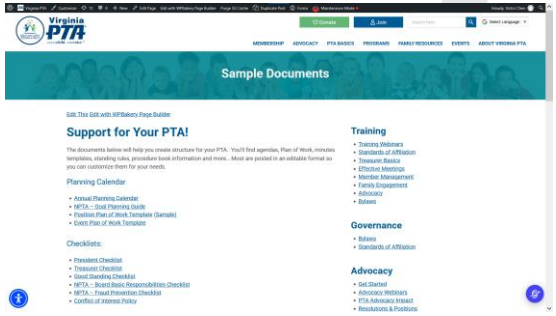
Q&A TIME! (REMEMBER KEY ONLINE RESOURCES SHARED BEFORE)

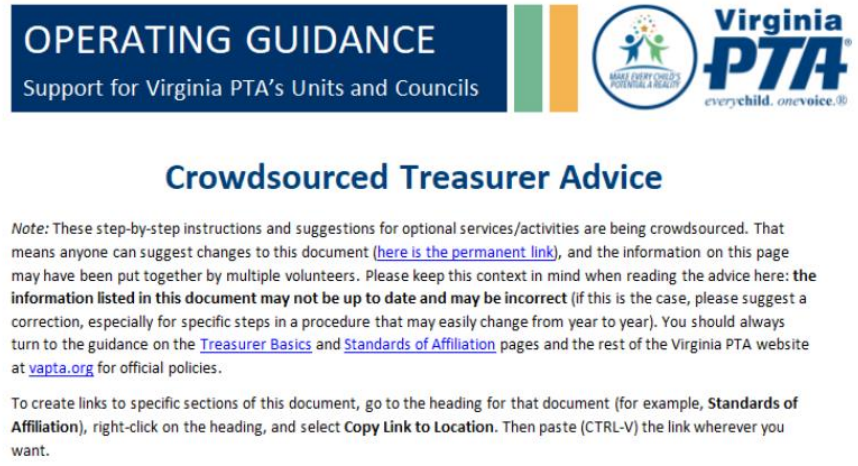


- **READ FIRST:** Treasurer Basics page: https://vapta.org/treasurer-basics

- **NEW:** Crowdsourced Treasurer Advice (add your own resources to help your fellow treasurers!): https://vapta.org/treasurer-advice)

- Sample Documents (forms, etc.): https://vapta.org/sample-docs





Virginia PTA
MAKE EVERY CHILD'S POTENTIAL A REALITY
everychild. onevoice.®

THANK YOU

TRAINING@VAPTA.ORG

WWW.VAPTA.ORG