



Academics
Activity
Advocacy

MONEY HANDLING PROCEDURES

1. **PTA Green Box:** The green drop box located at each school will be locked. Keys will be signed out to the Executive Council members. If at any time a key needs to be signed out to another individual, (e.g., Fundraising Chair during Auction or Book Fair Chair during Book Fair), the EC will authorize the exchange of keys. A set of duplicate keys will be kept in the Safe Deposit Box **ONLY** for emergency use, not distribution to another user.
2. **Opening the Green Box or PTA Mail:** Lockbox/mail opening must be done in the presence of two PTA members. The lockbox should never be opened unless individuals are prepared to log in items and make the deposit that day. The contents of the box will be logged in the Green Box logbook, with the signature of both individuals:
 - All cash will be counted, and totals will be recorded next to the last name of the individual paying out the cash. The number of checks received will be recorded with the amount of the check and the last name of the individual.
 - For example, a fundraiser order will show the participant's name, the 3 checks they submitted, and \$40 in cash were received.
3. **Counting PTA Funds:** When monies are counted there must be **TWO** PTA members always present. The members should use a PTA deposit detail form to record all checks and cash that was received. When monies are counted by a group, the individuals opening the lockbox are to take it to the group, and those volunteers are to count and record in pairs the amounts received using the procedure noted above. The details will be added to the lockbox logbook as stated in paragraph 2.
4. **Depositing PTA Funds:** After the contents of the box/mail are recorded in the Green Box logbook, the two PTA members will initial and date after the last entry. Orders will be processed, and a deposit made the **SAME** day. No money shall be held over by any individual. The PTA deposit detail will accompany the deposit and shall be initialed by both individuals that counted the money. The deposit receipt shall be attached to the deposit detail and delivered to the PTA treasurer.
5. **Running Event Cash Boxes:** During events such as Book Fair or Carnival, 2 people should be always at the register. Beginning cash should be recorded on a Cash Box Count form, with a record of where the starting cash was obtained. At the end of the day, all money should be counted and recorded on the Cash Box Count form, and the deposit amount will be calculated. This record will be stapled to the copy of that day's deposit detail. At no time should individuals do this without another authorized individual present.
6. **Fundraiser Sales Log:** The sales log is a recording of individual sale totals. These totals will be added together to get the total of sales for the fundraiser. These steps will be followed unless the Fundraising Chairperson requests a change for a specific fundraiser. At that time, the EC will meet to determine the best course of action. If at any time a deposit cannot be made the same day, the Treasurer or President must be notified prior to leaving money in one of the PTA Green Boxes.