

# **Rockenbaugh Elementary PTO**

## **Treasurer's Guidelines for Committee Chairs**

### Submitting Receipts

If your committee collects money, please note the following:

- All receipts should be turned over to the Treasurer within 48 hours of collection.
- ***Money (cash and/or checks) should NEVER be left in a mailbox. All monies should be handed directly to the Treasurer.***
- Please complete a "Revenue Receipt" (copy attached) form each time you give money to the Treasurer. She will count any cash in your presence, and both of you will sign the form. She will provide a copy of that receipt to you for your records.
- Extra copies of the Revenue Receipt form can be found in a pocket just inside the door to the PTO workroom or on the [respto.com](http://respto.com) website.

### Requesting Checks

If you need to be reimbursed for PTO purchases, or if a bill needs to be paid for your committee's activity, please note the following:

- Please submit a "Check Request" form (copy attached) for each vendor bill or request for personal reimbursement. The bill and/or receipt(s) **MUST** be attached to this form, and all pertinent information should be provided. If the expense is not a budgeted item, you will need to get written approval from the Committee Chairperson or the PTO President. You may put the Check Request form in the Treasurer's PTO mailbox or give it directly to her.
- After issuing the check, the Treasurer will place it in the committee PTO mailbox.
- Extra copies of the Check Request form can be found in a pocket just inside the door to the PTO workroom.

### Sales Tax

- Purchases made for the benefit of the RES PTO are exempt from sales tax. Please provide vendors with a copy of our "Texas Sales and Use Tax Exemption Certification" form (copy attached) or with our Sales Tax Permit Number to ensure that sales tax is not charged. Some vendors may already have our tax-exempt information on file.
- ***Because of RES PTO's sales-tax-exempt status, we will not be able to reimburse members for sales tax paid on items purchased for the benefit of the PTO.***
- Extra copies of the Check Exemption Certificate form can be found in a pocket just inside the door to the PTO workroom or at our website, [www.respto.com](http://www.respto.com).

### General

- Please note that all receipts and expenses need to be kept separate. **NEVER** pay cash for an expense item out of receipts collected—the Treasurer will take care of payment once a bill and "Check Request" form has been provided. We realize that at times it may seem expeditious to just "pay with cash," but IRS regulations require that receipts and payments be accounted for separately.
- Please be thrifty whenever possible. Remember that the less we spend on incidentals, the more we can do for our children.

Thank you so much for your cooperation in helping to maintain these financial controls.

**Thank you so much for all you do for the RES PTO and our children!**