

Current Year File

Each Treasurer should set up and maintain a current year's financial file or binder. This file should contain the following items:

- Copy of current bylaws
- Copies of prior year information
 - Year-end financial statement
 - AFR (Annual Financial Reconciliation) report
 - IRS filing
- Minutes of meetings
- Budget information
- Copies of Utah PTA paperwork
 - “Basic Fiscal Management Procedures”
 - “Ethics/Conflict of Interest Policy”
- Treasurer's reports
- Bank statements with related reconciliation reports
- General ledger and check register
 - Organized by budget categories (and subcategories, as appropriate)
 - Maintained manually or using computer software
 - Used to track detail of transactions and to facilitate preparation of Treasurer's reports
- Supporting documents for all financial transactions
 - Receipts, organized chronologically—in deposit number order
 - Disbursements, organized chronologically—in check number order
- Membership records
- Sales tax refund request forms
- Grant agreements, if applicable