

A PTA treasurer should keep the following items on file:

- A copy of the PTA bylaws and standing rules, with sections authorizing disbursements marked
- A copy of local, state and national bylaws (and council bylaws if indicated)
- A copy of the current adopted budget, plus three years of past budgets
- Receipt book to acknowledge money received by the treasurer
- Checkbook to disburse funds as authorized
- Treasurer's account book in which to keep the financial records of the association (may be an electronic file)
- Permanent Internal Revenue Service (IRS) tax information, including the following:
 - IRS determination letter of tax-exempt status and copy of application for tax-exempt status (See Determination Letter of Federal Tax-Exempt Status)
 - Federal Employer Identification Number (FEIN), also known as EIN (Employer Identification Number)
 - Copies of filed Form 990/990-EZ, 990-N, 990-T, or other required IRS forms
 - Group exemption number (See Determination Letter of Federal Tax-Exempt Status)
- Permanent state tax information, such as state sales tax correspondence, state identification numbers, and reports filed with the state, as required
- An up-to-date roster of the members of the association
- A copy of this PTA Money Matters Quick-Reference Guide and a completed copy of the financial management checklist
- Auditor's reports, checklists and recommendations for the past two years (older audits permanently filed)
- All cash records
- Blank forms (Check/Reimbursement Request, Deposit, Membership Dues and any school state of district required forms)
- General correspondence

- See more at: <http://www.ptakit.org/Finance/The-PTA-Treasurer/Contents-of-the-Treasurer-s-File.aspx#sthash.Tdv2ciOG.dpuf>