

TREASURER

The Treasurer is responsible for...

- All chapter money collected and disbursed
- Maintaining financial records
- Preparing the chapter annual budget
- Updating member records and submitting to ESA Headquarters
- Preparing FINANCIAL STATEMENT (TAX FACTS) and forwarding to ESA Headquarters before September 15th.

NEW CHAPTERS

The Treasurer should accompany the President to a bank to open the chapter bank account. Signature cards should include the signature of both officers. The bank will require a Federal Identification Number. You may use the IC Council Group Federal ID Number until your chapter has obtained their own Federal ID Number. To obtain your individual Federal ID Number: Contact your local IRS Regional Service Office and request a copy of Filing Form SS-4.

IMPORTANT: This should be filed under General Exemption Number 2557.

The International Council Group Federal ID Number is 23-7394928. A chapter may use the IC Federal ID Number until they receive their own ID number.

INCOMING TREASURERS

Meet with the outgoing Treasurer (if she is not available, meet with the President). Review the books you are accepting responsibility for...IT IS VERY IMPORTANT THAT YOU UNDERSTAND THE PREVIOUS TREASURER'S METHOD OF RECORD KEEPING. VERIFY BANK BALANCE WITH BOOK/VERIFY FEDERAL ID NUMBER FOR ACCURACY. If the books are NOT in order and you cannot reconcile them, call or write to ESA Headquarters ... they will do everything possible to help you. Obtain NEW BANK SIGNATURE CARDS (both should sign card). There may also be a change in officers form required by the bank.

HOW ... WHAT ... WHY ... WHEN ... do I do this???

Collection of Chapter Moneys - when chapter monies are placed in your hands, make out a deposit slip, endorse the checks, enter the amount on an income sheet, and deposit it to the chapter account.

Disperse Funds - enter on expense sheet, enter in check register. NOTE: Individual dues are sent to ESA Headquarters; State dues and Chapter Booster fee are sent to your State Treasurer; IC chapter dues are sent to the IC Treasurer; Disaster Fund donations are sent to the State Disaster Fund Chairman.

Budget Preparation - Inquire at your first chapter meeting as to when your budget proposal is due. Review last year's history of income/expense, add or subtract any upcoming or deleted projects to arrive at a realistic budget proposal.

Once you have submitted your budget, and it has been approved, you should advise the board at each meeting where they stand (actual vs. budget).

Audit of Books - Submit your books for audit before the end of your term to the President. The President may request an audit at any time.

Financial Statement (TAX FACTS) - Before September 15th of each year, complete the Financial Statement (TAX FACTS) and send to ESA Headquarters.

TREASURER (Continued)

DO NOT NEGLECT THE REPORT...

This is how your chapter is included in the IC Council Group Tax Return 990. If you do not submit your financial statement to ESA Headquarters, you may receive notices from the IRS. Should you receive any notice, phone call, etc. from the IRS, **IMMEDIATELY** refer them to ESA Headquarters for reply.

TAX FACTS is mailed to each chapter in the spring of the year. Headquarters would prefer to receive that completed form by September 1st; however, September 15th is the deadline.

FEDERAL TAX ID NUMBER - When using the Federal ID Number, remember it cannot be used for anything benefiting the chapter or its members (i.e., banquet meals, supplies, etc.). This number applies to Federal Income Tax ONLY ... **DO NOT CONFUSE THIS WITH SALES TAX.**

SALES TAX EXEMPTIONS - If exemption from the State Sales Tax is desired, a separate application must be made to the Kansas State Department of Revenue for approval.

General Information

Records: Each member's individual record is set in their given name and surname (Kathleen Smith, NOT Mrs. Katy Smith). Each member is assigned a permanent number by ESA Headquarters. Your chapter name and number, as well as the individual's permanent number should always be referenced when communicating with ESA Headquarters. *This is especially important when sending money or making any data changes.*

Chapter Roster: In February, April, August and October of each year you will receive a complete Chapter Roster (in duplicate) which lists the active members of your chapter and their data maintained at ESA Headquarters. *Please check this report very carefully, note any changes or corrections, and return one copy to ESA Headquarters promptly.* Retain the second copy for your records.

IC Membership Cards: These are forwarded to members the month following payment of membership fees or annual dues.

State Membership Cards: These are forwarded to the Chapter Treasurer following receipt of payment for chapter dues and booster fee to the Kansas State Treasurer.

Life Active Members: A member who is Life Active has their annual international dues paid for the rest of their life. They will maintain the status as a chapter member or as a member-at-large. They will receive full benefits under this program. These include receipt of the Life Active dangle, prepaid registration to Life Active Seminars, and membership on the special ESA Advisory Committee. They will receive an updated membership card each year in the month of July. Effective April 1, 1984, the AMBASSADOR CLUB OF ESA was introduced. Members sponsoring 10 or more new members in a single membership campaign year (June 1 through May 31) will earn a Life Active Membership.

Awards: Points change only upon receipt of a new Pallas Athene degree affidavit card from a Chapter Awards Chairman, or from an individual, at ESA Headquarters.

Senior Members (Over 65): Senior members are eligible for reduced dues. Forward a photocopy of birth certificate, driver's license or some proof of birth to ESA Headquarters, giving the member's name (as carried on the Chapter Roster), member and chapter numbers.

Merchandise: When ordering merchandise from ESA Headquarters, please issue a separate check and direct it to the Merchandise Department.

Forms - Explanation: When sending any form to ESA Headquarters, be sure to fill out completely; specifically, full name, member number, chapter number, etc.

TREASURER (Continued)

The treasurer shall:

1. Receive and disburse all monies as prescribed by the local by-laws and as authorized by direction of the chapter.
2. Maintain accurate and detailed records of all monies received and disbursed. Issue receipts for money received. Keep accurate records of income and expenses for each different project.
3. Present a financial report to the chapter at each regular business meeting or as requested by president.
4. Be prompt, deposit all monies in the bank and keep bills paid on time.
5. Be sure the Chapter President signs the bank card for use in case of emergency.
6. Familiarize yourself with all due dates for donations to IC, and State and District projects. Send donations to the chairperson of each specific project, NOT TO THE STATE TREASURER. (See dues and donations information, page 111.)
7. Familiarize yourself with all due dates for IC, State and District dues and booster fees. Be sure they are paid on time. (Again, see dues and donations information, page 111.)
 - a. State dues of **\$15.00 per member** and State Booster fee of **\$10.00 per chapter** are due and payable to the newly elected State Treasurer, June 1. Use the **Report to State Treasurer Form** that follows. Send this form in **QUADRUPPLICATE TO THE STATE TREASURER ALONG WITH THE CHAPTER CHECK**. The State Treasurer provides one copy of this form to the State President; one copy to the Editor of News & View; one copy to the Membership Director; and retains one copy for her files. The Editor uses this form to prepare mailing labels for the News & Views. Please type or legibly print the information. Include the chapter treasurer's name and address. If the member's dues are paid, she will then receive a copy of the next issue published.
 - b. State dues of **\$15.00** are required for each new pledge as soon as she signs her pledge form. New pledge names and mailing addresses should be sent in **QUADRUPPLICATE** to the State Treasurer, along with a chapter check covering her dues.
 - c. IC membership dues **for each member** should be sent to ESA Headquarters when due. Members joining ESA prior to 1978 pay their dues April 1 of each year. Those joining after 1978 pay their dues on their joining anniversary date. Members may pay their dues individually (direct to Headquarters) or through the chapter treasurer. Be sure to indicate on the check, or by enclosing a letter, the name, member number, and chapter name and number of the members being paid for.
 - d. IC chapter dues of **\$35.00** per chapter are due August 1 to the newly elected IC Treasurer. Her name will be listed in the October issues of the News & Views and the Jonquil.
 - e. Chapters in good standing with the Kansas State Council (must have paid member State and IC dues and State booster fee) are entitled to one (1) voting delegate for every ten paid active members, or fraction thereof, at State Convention.
8. When sending checks, specify what you are paying for on the check or in a letter. Include your chapter name, number and town.
9. Prepare a working budget for the chapter. Remember an approved budget is NOT an authorization for payment of any bill.
10. Submit books for audit at the conclusion of chapter fiscal year.
11. Notify ESA Headquarters, the State and District Treasurer of any member name or address change, or change in membership status; i.e., member-at-large or inactive. The State Treasurer will report this information to News & Views Editor. If a member's address is incorrect, the state newspaper will not be transferred to a new address, but will be marked as undeliverable mail at the post office. It is important to report name and address changes promptly.
12. Prepare and file the annual financial report, TAX FACTS, with ESA Headquarters prior to September 15th. Questions and TAX FACTS should be directed to the State Treasurer, or ESA Headquarters.