

**TREASURER**  
*Revised – July 2012*

1. *At board meetings, discuss only those topics that need clarification prior to the afternoon meeting. When giving a report at a State Council Meeting, it should be prepared in advance. Make two copies of the report – one to put in your file, the other to give to the Recording Secretary after you give your report.*
2. *Write article for each issue of the Petticoat Journal. Refer to ARTICLES for PETTICOAT JOURNAL in the GENERAL POLICIES and PROCEDURES section. You may exceed the one-half page limit if necessary.*
3. *Open an interest bearing (if possible) bank account in the name of Epsilon Sigma Alpha International, Oklahoma State Council. This is the way the IRS is looking for our name. This should be a federally insured institution.*
  - a. *Obtain signature cards and mail to President and First Vice President-President Elect.*
  - b. *Two signatures are required on all checks written. Authorized signatures on the account should be for the Treasurer, President, and First Vice President-President Elect. The Treasurer shall issue checks, and if she is unable, the President shall issue checks. If the Treasurer and President are unable to issue checks, they shall be issued by the First Vice President-President Elect.*
  - c. *Inform President of name of bank and bank account number.*
4. *Set up ACCOUNT FILE as a permanent record and post all financial transactions.*
  - a. *Keep accurate account of all receipts and disbursements.*
  - b. *Keep receipt book. Write receipt for all monies received. Receipts are not mailed. Announce at State Meetings that receipts are available if chapters wish to pick them up.*
  - c. *Pay expense promptly as authorized in the budget. Payment cannot be made if amounts exceed budget unless presented to and approved by the Board.*
  - d. *Make arrangements with State Auditor for a pre-audit of books in conjunction with the March State Council Meeting. At State Convention, submit year-end financial records to Auditor for final audit.*
  - e. *Files must be retained for three years. Records for audit should be retained for seven years.*
5. *Budget Committee and Budget Meeting: The committee shall be last year's President and Treasurer, the current President, Treasurer, Auditor and First Vice President-President Elect. Make arrangements for the committee to meet the day prior to the June Council Meeting to prepare a proposed budget. Notify committee of date, time and place of meeting.*
  - a. *Prior to Budget Committee Meeting, obtain hotel room rates (double occupancy) for State and IC Convention; round trip coach airfare, to IC Convention; and registration fees for State and IC Conventions. Check expenses necessary for ESA Headquarters Leadership Meeting for First Vice President-President Elect.*

## TREASURER (Continued)

Revised – July 2012

- b. Prior to the meeting, and using actual income and expense from previous two years, determine changes that need to be made. Prepare a “study budget” and furnish copies for each committee member.
          - c. Present proposed budget to the board and to the membership at the June Council Meeting.
6. Be prepared to give financial report at each Board Meeting, and at each State Council Meeting. Make three copies of the report; give copies to President, Recording Secretary, and retain a copy for your files.
  - a. The report should include; Balance Forward; Total Receipts; Total Disbursements; and Current Balance. To the report, attach a detailed list of receipts and disbursements and announce that the list is available for anyone who would like to look at it. Announce number of chapters who have paid state dues.
  - b. **Submit monthly financial statement to State President.** Make copy of each for file.
7. The Treasurer is expected to sell lunch tickets at the State Council Meetings. Be prepared to issue some sort of ticket and have change with you for this duty. You will be expected to collect the tickets and pay the hotel or hostess. The Corresponding Secretary should have a list of persons who have confirmed that they will be eating lunch at these meetings. Submit a **request for payment** to all “no shows.”
8. Keep a list of all active chapters in State. A chapter shall be placed on the “inactive list” if the chapter has not paid State Council dues for three consecutive years.
  - a. By April 15, it is your responsibility to notify the President and First Vice President-President Elect of any chapter who needs to be placed on the “inactive list.”
  - b. It is the responsibility of the President and/or First Vice President-President Elect to send written notification to the chapter named.
9. Bonding; Charities & Corrections Registration; Financial Statements:
  - a. Check the FILE FOLDER IN YOUR TREASURER’S BOOKS for information on the above.
  - b. Officers to be bonded: President, First Vice President-President Elect, Treasurer, Project Director, Petticoat Journal Editor, Disaster Fund Chairman, Directory Chairman, ESA for St. Jude Chairman and Easter Seals Chairman.
  - c. Due dates are as listed in the FILE FOLDER. It is best to send as soon as possible to avoid expirations.
  - d. Complete and submit the Federal Tax Facts form to ESA Headquarters after July 31, but no later than September 15.
    - The form should include all of the income and disbursements of the State Council (including the Project Director, the Petticoat Journal Editor, and the Convention Chairman and Easter Seals Chairman) for the period from August 1 through July 31.

## **TREASURER** (Continued)

Revised – July 2012

- *In June, send a reminder to the Project Director, the Petticoat Journal Editor, and the Convention Chairman to submit copies of their financial reports to you for inclusion on the form no later than August 10.*
  - *Prepare a financial statement for the period from August 1 through April 30 your year and provide this information to your successor for the Federal Tax Facts form she will need to prepare.*
  - *Make file copy of each report for your files and FILE FOLDER.*
10. *Procedure for payment of Officer/Chairmen expense:
    - a. *Have vouchers available for use by Officers and Chairmen. This will enable you to handle transactions in an official manner. It could also be of significant value in case the State Council should ever be subjected to an IRS audit.*
    - b. *Each Officer and Chairman is responsible for submitting itemized bills and statements before payment can be made.**
  11. *In July, make arrangements for a member to purchase corsages at IC convention for the State President; also, for the State Candidates in the event Oklahoma has a candidate for IC office and ESA Foundation Board Members and/or Candidate.*
  12. *In July, if funds are available, advance budgeted amount to the State President for IC Convention expense. She will submit statement of expense following the convention.*
  13. *Be sure President is aware that money is available from interest on the Certificate of Deposit to be used for a speaker at the Leadership Seminar or State Convention, one to benefit the entire membership. It is not to be used to pay for a speaker for individual workshop.*
  14. *In the October/ November issue of Petticoat Journal, publish a list of dues to be paid by each chapter i.e. -- a checklist for Chapter Treasurers to use. Include State Council dues, including the per member amount as stated in the State Council Standing Rules; International Council dues; ESA Foundation dues and dues for each District. List amounts, due dates, and where to send each payment. Remind Chapters that the amount per NEW PLEDGED MEMBERS must also be paid to be eligible for possible additional voting privileges. Check the State Council Standing Rules for the current per member amount.*
  15. *Advance to Convention City money allotted from payment of State Council dues. Currently it is \$2.50 per chapter. Issue checks in September, January and April covering dues payments received during each period of time.*
  16. *In October, pay State Council dues to the International Council. Send check to International Council Treasurer. In 2004, the State Council was gifted with a Life Active Membership in the ESA Foundation and therefore no longer pays annual dues to the Foundation.*

**TREASURER (Continued)**

Revised – July 2012

17. *Pay State Convention Registration and Leadership Workshop fee (if applicable) for the State President, IC Representative and ESA Headquarters Representative.*
18. *November 1, mail statements and reminder letter to all chapters who have not paid State Council dues. Remind them their dues, including the per member amount, must be paid by January 1 to be eligible for State Contests and Awards, and for voting privileges at State Convention. Send reminder letter to chapters not paid by March 1. Check the State Council Standing Rules for the current per member amount.*
19. *Write letters of welcome to all new chapters and advise them of amount due for State Council dues. This letter should also contain information on IC, ESA Foundation and District dues. Currently new chapters are not required to pay state, chapter/member dues until May 1 following the first anniversary of their charter date.*
20. *Submit the information noted below in the form of a report to the Petticoat Journal Editor no later than January 5<sup>th</sup> for publication in the February/March issue of the Petticoat Journal. Prepare the report listing the chapters in alphabetical order, according to city, chapter name, and number. Place a copy of the report in your file.*
  - a. *From each District Coordinator, obtain a list of chapters that have paid District dues.*
  - b. *From the State President obtain a list (if available) of chapters that have paid International Council dues.*
  - c. *From the Membership Chairman obtain a copy of the Headquarters Report for members per chapter as of May 1.*
  - d. *From your records, list chapters that have paid State Council dues.*

*The following format is suggested for this report:*

<b>City</b>	<b>Chapter</b>	<b>#</b>	<b>Dist.</b>	<b>Members per HQ</b>	<b>Members Paid</b>	<b>Chapter Paid</b>	<b>District Paid</b>	<b>IC Paid</b>
<i>Okla. City</i>	<i>Beta Zeta</i>	<i>3158</i>	<i>2</i>	<i>12</i>	<i>12</i>	<i>X</i>	<i>X</i>	<i>X</i>

21. *In January, compile a report of all chapters paying State Council dues by January 1. Send this list to all Contest Chairmen and the Credentials Chairman. Prepare the report listing the chapters in alphabetical order, according to city, chapter name, and number. The report noted in item 25 above may be used for this purpose. Update this report immediately after April 1 and send copies of the updated report to the Credentials Chairman, all Contest Chairmen, the President and place copy in your file.*
22. *Have books ready for pre-audit at March State Council Meeting and ready for final audit at State Convention.*

## **TREASURER** (Continued)

Revised – July 2012

23. *At the March State Council Meeting, request that all the Officers and Chairman's expense vouchers be submitted as soon as possible. Stress the importance of being able to pay Officer and Chairman expenses before April 1.*
24. *Send amount budgeted for State President's gift to the State First Vice President-President Elect.*
25. *According to the amount designated in the budget, advance to the State President, with completed invoice form, the money for rooms at State Convention, if hotel does not provide complimentary rooms. The President will give you copies of hotel bills at the close of Convention.*
26. *Order flowers and pay the State Convention Chairman for the following banquet flowers: corsages for the State President, IC and/or ESA Headquarters Representative and Installing Officer and arm bouquet for the Incoming President.*
27. *Send cashier's check to Convention Treasurer no later than April 1 to cover expenses of Distinguished Achievement Award winner and Outstanding Youth winner's lunches. Have State Outstanding Youth **cashier's check** and Distinguished Individual Award **cashier's check** at State Convention for presentation, less monies spent for the award plaque.*
28. *Refer to the STATE CONVENTION POLICIES and PROCEDURES section. Give financial report at First General Assembly. Present final year-end report at Second General Assembly. Include Starting Balance, Total Receipts for year, Total Expense for year, and Ending Balance. Give copies of reports to the President and Recording Secretary and place copy in your file.*
29. *DO NOT issue any checks at Convention.*
30. *Keep a written record of work done pertaining to your office or committee and deliver to your successor at the close of the annual State Convention.*
31. *Bring this Policy and Procedure Manual to the Board Food Function at Convention.*
32. *You are expected to attend the Incoming/Outgoing Board meeting on Sunday morning. Give files and books to the new Treasurer at this time. Offer necessary explanations. **ISSUE CERTIFIED CHECK TO NEW TREASURER FOR CLOSING BALANCE AT THIS MEETING. CLOSE ACCOUNT.***