



## **PROCEDURE OF OFFICE DEPARTMENT OF OHIO TREASURER**

### **MONTHLY**

- Print out checks from QuickBooks according to By-Laws, as requested from the Executive Secretary and/or the President. Pay monthly and annual bills timely by either check or with automatic bill pay. QuickBooks will require you to choose an appropriate expense account to book the entry to for each check. You can choose multiple expense accounts for one check.
- All deposits are made by the Executive Secretary. She will send the deposit information with membership report information being sent to National. Deposits are recorded in QuickBooks to the appropriate income accounts. Use the tracking spreadsheet to record funds accurately.
- Reconcile the checking account statement in QuickBooks. The monthly financials are sent to the Finance Committee by the 10<sup>th</sup> of each month with the following attachments.
  - a. Bank Statement
  - b. Check Detail report
  - c. Reconciliation Detail report

### **CONVENTION AND CONFERENCES**

- Prepare your report for the book to give to the Executive Secretary. Print off a current Actual vs Budget report to go with report.
- Do a screen print of the bank's current balances for our checking, savings and investment accounts to report the up-to-date balances during the Convention or Conferences.
- Remember that fund balances are the difference between income and expenses of a line item.
- Record all money received at each Convention or Conference on the funds sheet provided by the Executive Secretary. Additionally, count all cash received from meetings and initial envelope. Take a picture of report to reference when deposit information is sent.

## GENERAL INFORMATION

- All checking, investment and savings accounts will have three signors: President, 1<sup>st</sup> Vice President and Treasurer. Two signatures are required for all checks as well as any withdrawals from checking, savings and investment accounts.
- Track all donations in the "Donation" tab of tracking spreadsheet. Use the funds sheet from Convention or Conference to track amounts. All donations are due to National before July 1<sup>st</sup> each year. In order to be in the National book, donations need to be to them by May 1<sup>st</sup> each year.
- All Department Officers are expected to attend the following events:
  - Fall Conference:
    - Training Session held for Auxiliary
  - Mid-Winter Conference:
    - Legislative Breakfast
    - Training Session held for Auxiliary
    - Joint Testimonial Dinner
  - June Convention:
    - Memorial Service
    - Joint Opening Session with AMVETS, Sons of AMVETS, Riders & Juniors
    - Training Session held for Auxiliary
    - Honors & Awards Banquet

## EXPENDITURES

- The Department will purchase the President's hat.
- Funds from the half and half shall be given to the President. Half to the winner and half to the President.
- State PRO-Historian shall have a budget of \$300.00 each year. \$150.00 at S.E.C. by voucher and remainder by voucher with all receipts given to Treasurer.
- V.A.V.S. Representatives are to be allowed .75 per mile to attend VAVS meetings only. To be paid at Convention only, must submit voucher.
- A chosen VAVS Rep attending the annual VAVS Advisory Committee meeting shall receive one thousand dollars (\$1,000.00) plus Coach airfare or .75 per mile if driving, whichever is less.
- Should the Department President call a special meeting of Officers, lunch will be provided.
- When an Auxiliary Charter is pulled, the money in their account is turned over to the Department Treasurer. The money will be listed as "money held in escrow" with a notation of the name of the Auxiliary and date the Charter was pulled.

- The Department President may draw one-third of her Travel Allowance from the Department by voucher at each of the Conferences and Convention. Receipts must be presented to the Treasurer after the initial request.
- The N.E.C. woman shall purchase a gift or gift card for the National President when she makes her official visit up to \$50.00.
- The Department Conference, Convention and Credential Chair will be paid the sum of \$100.00 by check at the close of each Conference/Convention with a submitted voucher.
- The Treasurer is paid either an Officer Per Diem or an allowance equal to room rate for three nights lodging at each Conference and Convention.
- The Department will pay for all name badges for Department Officers and Chairpersons.

## MISCELLANEOUS

- NSF Checks
  - a. When the bank returns a check, hold for 3 to 4 days to allow time for them to correct the problem.
  - b. Redeposit check, if possible, if 2<sup>nd</sup> deposit is good you will need to debit income account and credit bank account in order to balance accounts.
  - c. Bank service charges, the Auxiliary must pay for any charges related to return checks. You will need to record the charges as follows below then reverse when we receive the funds from the Auxiliary.
    - i. Make a Journal Entry debiting Misc Expense (Acct #657)
    - ii. Make a Journal Entry to Credit checking account (Acct #533)
- Copies of all deposit slips will be emailed to you from the Executive Secretary. Save a copy at C:\Users\Treasurer\20XX and label it accordingly.
- The Executive Secretary writes the checks for membership and emails you a copy of the check with the National report being sent to National and the Department report. Save a copy at C:\Users\Treasurer\20XX\Report XX and label it accordingly. Update the tracking spreadsheet with the Department report information and record the check in QuickBooks.
- Any equipment bought during the year is carried as an expense until the end of year. Be sure to give this information to the accountant so they can book assets.
- The Treasurer serves as Chairperson for the Finance Committee, report any upcoming expenses and any financial concerns for the Department. Emergency votes for expenses can be sent to the Finance Committee for approval outside the Conferences and Convention.
- Treasurer serves on the Steering Committee with review of the Executive Secretary's work.
- A voucher is required for each check request. Two additional initials, other than the Treasurer, are required from the Finance Committee on the voucher.
- The Treasurer will make out one voucher for the VAVS Representatives and Veterans Home Representative with the amount they receive. The amount to be

determined by the Standing Rules, Department Hospital Chairman and funds availability.

## **EXECUTIVE SECRETARY**

- The Executive Secretary is our only paid employee. She is to follow all State, Federal and Government laws pertaining to time off for sick leave or short disability.
- Access the Executive Secretary cash reports through our payroll account at PayChex. Then record her bi-weekly pay in QuickBooks to the following accounts:
  - a. 634-Secretary Salary Expense
  - b. 634.4-Employee Withholding
  - c. 634.6-Employer Taxes
- Refer to Personnel Policy Manual for any other questions.

## **YEAR END**

- Contact the Accountant to meet with you after you are finished with the Fiscal Year. Compile the following list of items for your meeting. They will also complete Form 990 for the Department.
  - a. List of Department Officers
  - b. Bank information from July to June for:
    - i. Checking account
    - ii. Savings account
    - iii. Investment account
  - c. Reports from QuickBooks from July to June:
    - i. Statement of Cash Flow
    - ii. Balance Sheet on Cash Basis
    - iii. Profit and Loss on Cash Basis
    - iv. Income Statement
    - v. Employer Taxes
    - vi. Employee Withholding
  - d. Reports from PayChex from July to June:
    - i. The prior year Employee's W2's.
    - ii. Expense charges from PayChex
- Annually National will send you a list of checks they received from us for you to audit. Confirm all the information they have match our check listing for National checks. Then mail or email back to National when completed. They expect it returned to them timely.

*Revised 05/2024 TS*