

**American Legion Auxiliary**

**Department of Oklahoma**

**Insert Unit Name & Number (note these are unit standing rules)**

Treasurer’s Master Notebook: Place documents in order of reverse sequence. Most current should be on top. For example January’s documents will go on bottom, then February, March and so forth.

Documents for each membership meeting are as follows:

1. Meeting Agenda

2. Minutes of that particular meeting (January’s agenda and minutes of the January meeting should be enter behind the January’s agenda.)

1. Treasurer’s Report presented for that particular meeting.
2. Bank Statement for each month.
3. Ledger for “given” month
4. Receipts in reverse date order (most current on top and oldest on bottom)

**The Treasurer shall pay all authorized expenses, which may be through:**

**A. An affirmative vote recorded in meeting minutes.**

**B. An adopted policy**

**C. It shall be the policy of the Unit “if funds are available” to allow the Treasurer to purchase office supplies, copy paper, printer toner, and/or stamps but not limited to expenses of the Unit’s daily operation not to exceed ($300.00) three hundred dollars per year. When the amount of ($300.00) three hundred dollars has been reached the treasurer shall present all additional expenses for a vote of approval by the membership.**

**D. It shall be the policy of the Unit “if funds are available” to provide “Emergency Assistance” up to but not to exceed $100.00 for catastrophic events which occurred in Oklahoma to assist Veterans, active military and their families.**

Standing Rules for Treasurer to follow:

1. Receipts for all payments are required.

2. Prior to the Department Convention, National Convention, Fall Conference, or Mid-Winter Conference, a vote may be taken by members at a duly convened Unit meeting to determine how much of each Delegate’s expenses will be covered by the Unit. This amount may vary from year to year and shall be based upon the availability of the funds. Receipts for out-of-pocket reimbursement for each Delegate must be presented to the Treasurer for reimbursement.

3. Based upon the availability of funding, the Unit may vote to defray Delegate expenses to attend First District Meetings. Receipts must be presented to the Treasurer for reimbursement.

4. When funding is available The American Legion Auxiliary Chelsea Milam-Stanley Unit No. 60 Department of Oklahoma annually offers one or more scholarships to outstanding students for college or certified trade school 2 year or longer program in the Chelsea, Foyil, Adair and Inola school districts it works with. The number of scholarships may vary from year to year as well as the amount of the scholarship awarded.

5. It is a customary for The American Legion Auxiliary Chelsea Milam-Stanley Unit No. 60 Department of Oklahoma, that when a member passes, the Unit purchases a flower arrangement to be sent the funeral home for the Unit member’s family.

6. The American Legion Auxiliary Chelsea Milam-Stanley Unit No. 60 Department of Oklahoma may provide food for a member’s family when a member passes. This expense may be shared with The American Legion Post 60. Authorization for the expenditure shall be given by either the Unit Executive Committee (UEC) or the members at a regular business meeting

**VIII TREASURER’S DUTIES AND REQUIRED DOCUMENTATION**

**Section 1: The Treasurer shall prepare and present a verbal and written Financial Report during the monthly membership meeting.**

A. Written copies of the Treasurer’s report shall be provided to unit members during the monthly membership meeting.

1. This written report shall be a include but not limited to the current status from the **first of the month to the last day of the month for the General Operating Fund Account, Poppy Fund, Girls State, deposits and any expenditures.**

2. Each **report shall be detailed as to the date, source of income, amount received, and the purpose for which it was received. The report shall also detail by date, vendor, the amount and purpose all expenditures. The Financial Reports shall be balanced to the bank account(s) and check book ledger**.

**Section 2:** The **Treasurer shall reconcile the monthly bank statements with the ledger beginning with the first of each month to the last day of the month. These monthly reconciliations shall then be filed in the working treasury book, along with all deposits and receipts.**

**Section 3:** The Unit books shall be annually reviewed by at least three (3) Unit members who are not involved in financial transactions. It is recommended that this review be initiated after the March meeting then completed and the report presented to the Unit no later than the April membership meeting of each year.

A. **The Treasurer shall maintain a bookkeeping system that covers the first day of the month to the last day of the month and reconciled with the monthly bank statement of date and placed in a 3-ring binder in date order with monthly dividers. Due to the volume of paperwork there shall be two designated as** **“Treasurer’s Master Notebook and Working Treasurer’s Notebook”. The following will be placed and maintained in the “Treasurer’s Master Notebook”:**

1. Copies of deposit slips and checks received.

2. After deposit is made, ensuing printed bank receipt of those particular funds shall be taped to the printed bank receipt and filed according to date order.

3. When membership dues are paid the Treasurer shall provide a copy of the deposited funds with printed bank receipt to the Membership Chair.

4. All receipts shall be taped to an 8.5x11 sheet of paper and filed in date order, by month in the Master Treasurer’s Files.

5. A section for all donations received shall be included in the Master Treasurer’s notebook in date order.

6. The Treasurer shall document on the “Donor Receipt Form” for all events, projects, fundraisers, 50/50 split back to the Unit; noting item donor whether cash donation, in-kind donation, name of donor, address, email, phone number indicating whether a thank you card/letter has been sent to individuals, businesses and organizations who make donations, whether monetary or in-kind to support the mission of the Auxiliary.

**B. The Treasurer shall maintain a “Working Treasurer’s Notebook”. This notebook shall be organized with dividers and in date order containing the follow:**

**1. The monthly Transaction Ledger.**

**2. Documentation of each deposit transaction shall be noted with supporting documentation such as deposit received by “Jane Doe; membership” on the transaction ledger.**

**3. All donations will be noted on the Unit’s Transaction Ledger what the donor intends for the monies donated such as “PF for Poppy Fund, GS for Girls State**

**4. Copies of the monthly Finance Report with supporting bank statement in date order*.***

C. American Legion Auxiliary Department of Oklahoma Chelsea Milam-Stanley Unit 60 will purchase a receipt book with 2 carbon copies for the office of treasurer’s use.

D. The Treasurer shall coordinate with and provide the Committee Chair the monies for approved by the membership fund raiser start up cash in the minimum amount of $25.00 for all American Legion Auxiliary Chelsea Milam-Stanley Unit 60 fund raisers.

E. The Treasurer and Committee Chairperson of each fund raiser event shall sign off on a receipt for the amount of monies provided for the event fund raiser start up cash.

F. The Committee Chair person is responsible for returning the fund raiser start up cash funds and event monies earned to the treasurer for deposit in ALA Unit 60 checking account. The Treasurer shall provide a receipt of all monies received with the signature of the event Chairperson and Treasurer for yearend accounting and book-keeping.

G. Two signatures shall be required on all ALA Chelsea Milam-Stanley Unit 60 expenditures.

H. The Treasurer and Membership Chair shall be the two required signatures on all expenses incurred and approved by the membership. The President shall be the third person signature approved to sign for expenses incurred and approved by the membership should either the Treasurer or Membership Chair is unable.

I. If the Unit President is unable to fulfill the required signature expenditure duty the First Vice-President shall assume that responsibility as the third signature.

J. Treasurer shall coordinate with the Membership Chair when submitting membership due payments to Department and District, the transmittal form will be completed with the member’s name, member ID number, noted whether it is a new or renewing membership and the type of membership.

1.) The Treasurer shall make not of members who are “Paid Up For Life” (PUFL) and collect District dues from “members who are PUFL.

2.) The Treasurer shall provide a copy of the membership transmittal form will be given to the Membership Chair.

K. The Treasurer may purchase copy paper for the purpose of printing off officers and chair reports, ink for the printer, stamps and other office supplies to maintain the Treasurer’s working and master notebooks without the vote the membership or UEC may not to exceed $150.00. (add your particular unit limit amount) All purchases must have a receipt and identified as the reason for the purchase documented on the receipt and placed in the Treasurer’s Master Notebook in date order.