

STATE TREASURER JOB DESCRIPTION

The State Treasurer shall be responsible for all financial transactions resulting from State functions, and shall be a member of the Budget Committee. The State Treasurer is elected for a term of two years or to complete an unexpired term. The State Treasurer shall forward the collective International dues of all members in the State less the predetermined per capita allotment to International Headquarters by June 1. The Treasurer shall balance and close the books for Annual Audit at the close of the fiscal year May 31.

Attached at the end: **COMPILATION OF INTERNATIONAL BYLAWS AND RELATING TO THE STATE TREASURER'S DUTIES POLICIES**

STATE TREASURER RESPONSIBILITIES:

1. Shall make certain both the State President and Treasurer are signers on checking/savings accounts.
2. Shall record all financial transactions in the General Ledger accurately and balance it monthly. Keep separate accounting of General Funds and Preservations & Restoration Funds.
3. Shall deposit all checks/cash/dues received as quickly as possible.
4. Shall, by June 1, forward to Headquarters a check for all International dues received less \$7.00 per member (the per capita allotment for States/Provinces). Thereafter, all late and new members' dues received should be mailed immediately to Headquarters.
5. Shall itemize expenses and attach receipts when reimbursing expenses. A receipt, letter, invoice, or expense sheet must back up checks written.
6. In a Chartered State, the chapter Treasurer shall notify the State Treasurer within thirty (30) days of any change in membership status or change of address. The State Treasurer shall forward

- immediately the information to Headquarters - *International Bylaws, Article VIII, Section 4*. Information (new and canceled memberships, deaths, address changes, etc.) should also be shared with the State President, the Newsletter Editor, etc.
7. Shall retain copies of all correspondence during tenure of office.
 8. Shall attend Council Meetings, State Board Meetings, Budget Meetings, and other meetings as requested by the State President.
 9. Shall prepare a Treasurer's Report in triplicate for the State President, Recording Secretary, and Treasurer's files when presented at State Council Meetings.
 10. Shall participate in planned workshop for Treasurers during a State Meeting.
 11. Shall prepare and submit articles to the State newsletter as necessary or required.
 12. Shall prepare an Annual Financial Statement at close of the fiscal year (May 31). The State Treasurer is to submit to the International Treasurer an annual financial statement and proposed budget by June 14 - *International Bylaws, Article XVII, Section 10*.
 13. Shall pay for Past President's pin to Headquarters when 1st Vice-President orders it early in the second year of the President's term of office.

INTERNATIONAL DUES:

1. Be advised that: (*Reference International Policy 3G*).
 - a. Dues are NOT prorated - (*International Policy 3G*).
 - b. Memberships are neither transferable from one person to another, nor refundable - (*Article VIII, Section 3*).

- c. An Active Member is a dues-paying member entitled to all privileges - (*Article VIII, Section 2A*).
 - d. The Inactive Member is a non-voting, non-office holding member who is required to pay International Dues - (*Article VIII, Section 2B*).
 - e. An Associate Member does not pay International dues in the chapter in which she/he is an Associate Member - (*Article VIII, Section 2C*).
 - f. An Honorary Member's International dues are paid by the chapter - (*Article VIII, Section 2D*).
 - g. An Honorary Life Member is a Past International President for whom no International dues are required - (*Article VIII, Section 2E*).
 - h. State shall not levy additional dues or assessments - (*Article XVII, Section 9B*).
2. By May 1, the State Treasurer should have received all Annual Chapter Dues and Membership Forms (4 copies) with the chapters' checks from the Chapter Treasurer. The Questers appreciates all efforts on the part of State Treasurers to gather in the delinquent dues and reports. Notify other State Board Members in case of potential disband - (*International Bylaws, Article IX, Section 2*).
 3. By June 1, forward to Headquarters the Dues and Membership Forms with one check to cover all members International dues minus the \$7.00 per capita - (*International Bylaws, Article XVII, Section 9A*).
 4. As new chapters are chartered, the State Treasurer will receive the appropriate rebates (\$5.00 Chartering rebate and \$7.00 per member) from the International Treasurer.

5. When submitting an Annual Financial Report and Proposed Budget, the State income from dues should be reported as \$7.00 per member or as follows:

Dues of 1,000 Questers in State	@ \$28.00
\$28,000.00	
Less International Dues	<u>@ \$21.00</u>
<u>\$21,000.00</u>	
State per capita income	@ \$ 7.00
\$7,000.00	

The State is acting as an agent for collecting \$28.00 per member of International dues - \$21.00 per member of International dues is not to be shown as the State income.

IRS FORM 990:

Please insure that each chapter has provided their Summary for IRS Form 990 to be included in the Treasurer's mailing of Dues and Membership Reports to Headquarters by June 1. IRS regulations require every chapter and state organization file a Form 990. They are filed electronically at Headquarters for all Chapters and State organizations having less than \$50,000.00 in annual gross revenue and providing a completed Questers' Summary for the IRS Form 990. Once the gross revenue received from all sources (general operating and P&R funds) reaches \$50,000.00 in a fiscal year, a long form of the IRS Form 990 must be filed. The use of an accountant is recommended. If filing a long Form 990, retain a copy for your records and mail a copy to International Headquarters.

EMPLOYEE IDENTIFICATION NUMBER (EIN):

The EIN is an identification number assigned by the IRS and used by Chapters and State organizations to open checking/savings accounts under The Questers, Inc. non-profit status. Each chapter and State organization has its' own EIN, which is also used when filing the annual information return, IRS Form 990.

TAXES:

The Questers, Inc., its subordinate State organizations and local Chapters are exempt from Federal Income Tax as organizations described in Section 501 © (3) of the Internal Revenue Code of 1954. **This does not exempt Chapters or State organizations from paying state and local taxes.**

Also, neither a State organization nor Chapter shall apply for a sales tax exemption number in the name of the State, Chapter, or The Questers - *(International and State Bylaws, Article III, Section 4).*

PRESERVATION & RESTORATION (P&R) ACCOUNT:

There should be a separate accounting for P&R funds from your general operating funds. This does not mean that two separate bank accounts are needed, but show a separate income and expense sheet for all P&R funds.

1. Record donations by chapter name and number in the General Ledger under P&R.
2. Prepare a record of donations and send it to the State P&R Chairman who will send acknowledgements to the donors.
3. The Budget Co. Chairman presents the Proposed Annual Budget to the State Executive Board before the Board presents the Proposed Budget to Council for approval. The proposed budget should include **all** State annual budgeted expenses.
(International Bylaws, Article XVII, Section 10)
4. Each State organization shall submit to the International Treasurer an annual financial statement and proposed budget by June 14. *(International Bylaws, Article XVII, Section)*

FUNDRAISING: Article III, Section 5. A State/Province:

1. May raise funds exclusively within the State membership to supplement its treasury or to host a scheduled International Convention.

2. Shall use all profits from fundraising activities where financial support is solicited from outside the membership for preservation and/or restoration projects.
3. Shall not engage in any fundraising activities in which profits are shared with individual members.

AUDIT/COMPILATION:

1. A **COMPILATION** is limited to a review of financial statements and supplementary information.
2. An **AUDIT** is a formal examination and verification of financial records.
3. At the end of the fiscal year, May 31, balance and close the books in preparation for an Annual Audit.
4. The financial statements of the State organization shall be reviewed by a two (2) member committee or by a Certified Public Accountant annually. (*International Bylaws, Article XVII, Section 11*)
5. In general, a compilation rather than a formal audit is satisfactory for Quester Chapters and State organizations.
6. **To perform a compilation:** All income and expenses must have receipts and be in balance with the bank statement. The officer's expense sheet or paid should be in agreement with the check register. **There should be no check written without an invoice or expense sheet with receipts attached where needed.** The monthly bank statements should be examined to see that they balance with the check register.
7. Maintain a State Audit File in which past reports of Auditors and Audit committees are filed.
8. The following records shall be kept on file for the periods indicated:

- a. Numbered receipt book stubs (Retain for seven years).
- b. *Canceled checks, stubs, and bank statements (Retain for ten years).
- c. *Savings account deposit and withdrawal slips and statements (Retain seven years).
- d. *Interest statements and records (Retain for seven years).
- e. Annual Chapter Dues and Membership Forms.
- f. Treasurer’s Reports of State Convention and Council Meetings.
- g. The General Ledger with Annual Financial Reports shall be kept on file indefinitely.

*Shall be available for Audit purposes

9. Keep files current and be prepared to forward files promptly to successor.

Upon completions of the Audit/Compilation, Chapters, and States can use a simple form letter (see example) stating date, Chapter name, and number signed by the two individuals verifying the records and findings. Keep the Compilation letter on file.

AUDIT/COMPILATION COMPLETED

Date _____
 The financial records of Chapter _____ # _____
 Have been reviewed by a committee of two members of the chapter. All requests for funds have receipts attached. The check register has been reconciled with the monthly bank statements.

 Signature

 Signature

 Printed Name

 Printed Name

ATTACHMENT:

COMPILATION OF INTERNATIONAL BYLAWS AND POLICIES

RELATING TO THE STATE AND TREASURER'S DUTIES

ARTICLE VIII - MEMBERSHIP

Section 4.

In a chartered state, the Chapter Treasurer shall notify the State Treasurer within 30 days of any change in membership status. The State Treasurer shall forward immediately the information to International Headquarters. In an Unchartered State, the Treasurer of a chapter shall forward immediately any change in membership status to the International Headquarters.

INTERNATIONAL BYLAWS

ARTICLE IX - INTERNATIONAL DUES

Section 1.

Annual International Dues of members shall be reviewed every 3 years and shall be determined by the IEB. Annual dues shall be allocated as follows:

1. The International Preservation and Restoration Fund;
2. The costs of publishing *The Quester Quarterly*;
3. The per capita allotment to the Chartered organizations;
4. The operation of Headquarters; and
5. All other general and administrative expenses.

Section 2.

Members shall pay their Annual International Dues through the chapter. Chapters in Chartered States shall forward the collective International Dues of their members to the State Treasurer by May 1. The State Treasurer shall forward the collective International Dues of all members in the State less the predetermined per capita an allotment to International Headquarters by June 1. Chapters in Unchartered States

shall forward dues of their members directly to International Headquarters by June 1. International Dues are not refundable.

Section 3.

1. **A member's failure to pay annual dues will result in forfeiture of her/his membership.**
 - a. Any chapter whose members' dues are unpaid as of August 1, shall be mailed a Notice of Delinquency by the International Treasurer with a copy to the State President or to the State Organizer in Unchartered States. After September 1, delinquency shall be referred to the IEB. Upon action by the IEB, the International Treasurer will send a notice to the Delinquent Chapter that the memberships will be forfeited and the Chapter Charter revoked if dues are not paid within 15 days.
 - b. Membership may be reinstated and a chapter may reclaim its name and number if dues and a reinstatement fee, determined by the IEB, are paid within 60 days after the date of revocation.

ARTICLE XVII - CHARTERED STATES

Section 9.

1. The State Treasurer in each of the Chartered States to be used for the State, shall retain the allocated portion of each member's Annual International Dues.
2. States shall not levy any additional dues or assessments.
3. States shall not develop their own scholarships and/or fellowships.
4. State organizations may engage in fundraising activities within the membership (not involving the public) to supplement their treasuries.

5. State organizations engaging in fundraising activities involving the public must place those proceeds into Preservation & Restoration fund.

Section 10.

Each State organization shall submit to the International Treasurer an annual financial statement and proposed budget by June 14.

Section 11.

The Financial Statements of the State organization shall be reviewed by a two (2) member committee or by a Certified Public Account annually.

INTERNATIONAL POLICIES

3-G PRORATED DUES

There shall be no prorating of dues. Any new members joining a chapter between June 1 and February 1 must pay full dues to the International Organization for the current fiscal year. If, when joining after February 1, a member wishes to postpone payment of International Dues until the next fiscal year's dues are collected, this is permissible. However, this postponed payment would delay delivery of *The Quester Quarterly* until after the dues are paid.

Revised Sept. 2018

STATE TREASURER'S CALENDAR

TREASURERS: Please be aware of the following dates/deadlines, which are of particular importance for Treasurers. The Questers fiscal year is June 1 through May 31.

FEBRUARY 1: Dues received at International Headquarter February 1 and after will be applied as payment for the following fiscal year unless otherwise instructed. Dues paid by new members between February 1 and when the Chapter's dues are collected may be submitted in order for them to attend conventions as a member and start receiving *The Quester Quarterly*.

MARCH 1: Annual Dues and Membership Reports and the Annual Summary for IRS Form 990 are mailed to all State and Chapter Treasurers from The Questers' Headquarters by Executive Director. Treasurers update their Chapter's Annual Dues and Membership Report by noting any changes in name, address, phone number, email address, and membership status for each member. New members and their information are added and Questers serving as the Chapter's President and Treasurer for the coming year are identified. Accuracy is important as the rosters are the only source of mailing addresses.

MAY 1: This is the deadline for payment of dues from Chapter in **Chartered States**. The dues, along with the Annual Dues and Membership Report and Summary for Form 990 should be sent to the State Treasurer prior to this date. International Dues are not refundable so good practice is to not advance dues for a member who has not paid them. Do not hold your Chapter's May payment while waiting for a member's dues. Send

them in later. During the Quester year, dues paid late or from new members should be forwarded within 30 days or less.

JUNE 1: The dues package from **Chartered States** is to be sent by the State Treasurer so they are received at International Headquarters by June 1. Member dues received after June 1 by the State Treasurer should be sent to Headquarters at the earliest time possible. The check for dues, the Annual Dues and Membership Report, and the Summary for Form 990 from Chapters. Unchartered States are to be sent directly to International Headquarters so they are received by June 1. The Executive Director handles all dues so make every effort to be on time.

JUNE 14: State Treasurers are to provide copies of their fiscal year-end Financial Statement, Proposed Budget, including the date approved by the State Council, and Officer's roster to the International Treasurer by June 14.

Donations to the International Funds: Scholarship, Fellowship, Preservation & Restoration - Grants, 210 Headquarters Maintenance and Educational Resources are greatly received at Headquarters anytime, although most contributions are made from February through May. **Make all checks payable to "The Questers" and mail them to Headquarters.** Provide Fund name, Chapter name and number, contact person, and identify if it is a memorial in a letter or by using one of the Donation Forms attached or on The Questers website. When donations are received at Headquarters, the Executive Director notifies the appropriate officer and a thank you is sent for each donation. Donations are listed in the summer issue of *The Quester Quarterly*.

**Mail the check and donation form to: The Questers Headquarters
210 South Quince Street
Philadelphia, PA 19107-5534**

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