

## TREASURER

The Treasurer shall set up and accurately keep a multi-column right handed units cash book showing a General Fund, National and Department Dues, Relief Fund, and Restricted Cancer Insurance Fund (if you have a policy).

Various accounts may be set up under the General Fund. She shall keep a strict accounting of each member in the Auxiliary in the cash book, and a dues record binder.

The money of the Auxiliary shall be in a bank checking account. Deposits shall be made after each meeting and the **bills paid by check only**. This is the only safe and business-like manner of handling Auxiliary funds and it is more convenient and less expensive. The signatures of both the **President** and **Treasurer** are to be registered at the bank and **all checks must be signed by both**. The Auxiliary may hold a bank savings account or Certificate of Deposit. It has been ruled by the National Office that an Auxiliary may have a third signature at the bank, **only by permission from the National President and only for a specific period of time**.

The National and Department dues account shall set forth the name of all members paying dues and the amount paid by each. These dues are to be transmitted to the Department Treasurer as soon as possible after they are received. **This account should be cleared by the end of the month**. With a multi-column bookkeeping system, all money should be deposited in the account at the bank (except savings).

The National Bylaws state: **“The dues shall be paid annually in advance in accordance with the calendar year”** beginning July 1, for all members (**annual and new/reinstated**). It should be the aim of the Auxiliary to have every member paid up for the coming year by December 31.

**Dues Record Binder:** We urge each Auxiliary Treasurer to obtain one of these from National Headquarters Supply Department if they do not already have one and keep it updated on every member in the Auxiliary. It has been suggested that you may use the back of each page for additional information which you find necessary or helpful, such as whether or not a life member has paid her insurance, when she received a continuous membership pin, and if and when she has applied for a Cancer Grant (if you have the information since Cancer Grant Applications may be obtained direct from National).

**The Admission fee and dues** of all new members shall be received with their application for membership. The application card has the obligation printed on the back and if the candidate reads and signs the obligation, she is considered obligated when she is accepted into the Auxiliary. The admission fee is used to provide each new member with a membership pin and a copy of the current National Bylaws.

**Report of the Treasurer** at each meeting shall include: date of meeting, balance last report, receipts and disbursements in detail listing to whom, amount and for what purpose, total receipts and disbursements, and total this report. The Treasurer shall give a copy of this report to the Secretary to incorporate in its entirety into the minutes.

### **Guidelines for Treasurers:**

1. Application cards and transmittal cards are to be **printed** or **typed**.
2. Instructions in the “**Auxiliary Treasurer’s Guide**” booklet are to be used for reporting deceased members and name and address changes to National Headquarters. **Department of California forms will be used to report to the Department Chaplain and Department Treasurer.**
3. When ordering supplies, be sure to specify whether you want application cards, transmittal forms, etc. and how many.
4. Please remove all carbons before mailing the transmittal. Some forms, checks, and cards are unreadable because of carbon smudges.
5. When sending in a non-paying transfer, we need an application card, Form and the bottom portion of the blank three-part card. **The dues card issued by the former Auxiliary shall be held by the accepting Auxiliary.** Non-paying transfers do not count towards the membership of the receiving Auxiliary. Do not add them to the total you are reporting. You may do so only after they have paid dues into your Auxiliary.
6. **Application cards must be sent with all new, reinstated, life and transfer members. Application cards must be completed in detail, no blank spaces, front and back.**
7. The Monthly Maintenance Journal (dues payment list) is prepared at National Headquarters and mailed direct to the Auxiliary Treasurer. When received they should be attached to the Auxiliary copies (yellow) of the transmittal form. With the new system at National, it is suggested that the names of the members being submitted with the transmittal be written on the back of your yellow copy so they can be matched up with the Monthly Maintenance Journal.

8. Each year between July 1 and November 15, a Form 990 must be filed on the Internet and a copy of the completed documents must be mailed to the Department Headquarters so it can be tracked that all auxiliaries are in compliance with the IRS law.

**Study the Auxiliary Treasurer's Guide carefully. If you still have questions, contact the Department Treasurer.**

**Life Membership:** "Any person who is a member in good standing of the Ladies Auxiliary to the Veterans of Foreign Wars of the United States may become a Life Member by payment of the proper fee to the Auxiliary Treasurer in accordance with a fee schedule set forth by the Ladies Auxiliary Life Membership Committee. Any person otherwise eligible for membership, but not previously a member may become a Life Member upon election to membership in accordance with Section 102, payment of admission fee in accordance with Section 103, and submission of a Life Membership application and payment of the proper Life Membership fee to the Auxiliary Treasurer." Same process applies to reinstated members who wish to become Life Members. Please refer to the National Bylaws Section 117 for more details concerning Life Membership. Life Members cannot be excluded from the Cancer Insurance carried by the Auxiliary. Ideally, the Life Member will continue to pay her own insurance premium, however, if she does not, the Auxiliary must. It is suggested that a fund raiser be held for this purpose.

### **Application Cards**

All application cards become a permanent record for the individual member until her demise and this information is most important. Have the applicant read the card thoroughly and complete it carefully.

Each member of the Investigating Committee, the person recommending the candidate, and the Auxiliary Secretary shall share the responsibility to see that the card is completed in detail and the candidate is eligible for membership. Basic eligibility requirements are listed in the National Bylaws.

I want to stress the importance of the information on the application cards. We have had requests from various Auxiliaries for information on the application card on file here in the Department Office and we were unable to assist because the card was incomplete. **Incomplete cards are not acceptable.** Also, the investigating committee must sign for reinstatements, transfers, life transfers and non-paying transfers, the same as with new members.

According to the National Bylaws (Section 813A), the original application card, signed by the member shall be retained by the Auxiliary Treasurer. She shall maintain a permanent file of the original membership application cards for every member admitted to membership in the Auxiliary. **Reminder:** Application cards are kept in the Department Office until the demise of the member, and the DP2's are kept on file for only three (3) years due to limited storage space. This makes the Auxiliary records of vital important.

## Cash and Distribution Ledger

- A. In order that a proper accounting of all receipts and expenditures may be had, periodical reports compiled and rendered and audits made by your Trustees, as required, it is necessary that receipts and expenditures must - in some form - be summarized and this is accomplished by a **cash and distribution** ledger.
- B. In order to simplify your work and the keeping of your Auxiliary records so that all may quickly understand the words “**received**” and “**disbursed**” and “**expended**” are used for the entries of receipts and disbursements instead of the usual accounting phrases of “**debits and credits**”. All monies coming into the hands of the Treasurer will be entered in the proper column under the word **received**. All monies paid out by her will, naturally, be entered in the proper column under **disbursements or expended**.

**Column 1:** For dates only and must always show year, month and day of entries.

**Column 2:** Show in this column name of person from whom money was received or to whom payment was made.

**Column 3:** Show receipt number or check number.

**Column 4/5:** Cash & Bank, indicate the totals of all money received and expended in the proper column.

**Column 6/7:** **Dues**-credit this under **received** with an amount equal to the National and Department dues. Never expend from this fund except for the purpose of paying dues to and through Department and show the same as **disbursements**.

**Column 8/9:** **General Fund**- All money received that is not designated for other funds must be entered in this column. Money expended for general operating expenditures is taken from this fund. Check Bylaws Section 813A.

**Column 10/11:** **Relief Fund**-is a restricted fund. All monies received intended for this fund must be credited to this column. **The net proceeds from the distribution of Buddy Poppies must be credited to this fund.** Money may be withdrawn from this fund only for certain specific purposes as outlined in the Booklet of Instructions in the National Bylaws.

**Column 12/13:** Is for that portion of your dues that is intended for the Cancer Insurance premium, and is restricted for that purpose only. No other monies should be placed in this column.