



## **GWINETT COUNTY MASTER GARDNERS ASSOCIATION OFFICER RESPONSIBILITIES AND PROCEDURES**

**Officer:** **Treasurer**

**Purpose:** The Treasurer serves on the Board and Executive Committee and is responsible for all financial data, including monthly reports on budget versus actuals, tracking and reporting event status, accepting monies for the association and maintaining membership information.

### **Responsibilities:**

#### **1) Accounting:**

- a) Maintain an updated Treasurers Workbook in Excel or similar software. Distribute financial reports on a monthly basis or as requested.
- b) Write checks and accept and deposit fees and payments on behalf of the Association.
- c) Prepare the yearly budget with input for Board approval.

#### **2) Membership:**

- a) Accept dues with accompanying forms and maintain the master membership list.
- b) Distribute updated membership list as necessary.
- c) Provide sign-in sheets at each monthly meeting.

#### **3) General:**

- a) Update financial forms and membership forms as needed.
- b) Maintain electronic files as well as necessary paper files.
- c) Maintain the property inventory list.
- d) Serve as liaison to selected committees.
- e) Insure financials are finalized for the year by the end of November.

### **Procedures:**

#### **1) Accounting:**

- a) The checking account and savings account are at Wells Fargo; any branch bank can be used. Three signatures are recommended on the account; the Treasurer, the President and the Vice-President. Due to the changes in banking laws, all three must go together to the bank to add signatures. To remove any signer, one of the three officers must have previously been a signer. There is on-line access. Each signer should have their own password. Email and mailing addresses for the bank should be changed to the current Treasurer. There is email notification of the monthly statements which can be accessed online and printed. The statement closes at the end of each month as our account is a business account. Currently, there are no monthly fees on the accounts as we have sufficient monies to meet the fee-waiver requirement.
- b) The Excel Treasurer's Workbook was started back in 2006 and has been continued to date. It contains multiple worksheets which put all the pertinent financial information in one file. A new workbook is started each year. The worksheets are: membership; checking account register; savings account register; account codes; deposit detail (content changes with each deposit); revenue vs. expenses

(updated monthly); budget; grants; fundraiser history; and whatever additional sheets are needed to specifically track an event or fundraiser.

- c) The membership worksheet in the Treasurers Workbook contains all relevant information for each GCMGA member. Much of the information is provided on the membership renewal form. Amount and date paid, check number and deposit time is also entered and previous information is verified for each member. Periodically, the membership worksheet (of current members only) is shared with the Executive Committee members and given to the Webmaster.
- d) Money will be received and deposited from the sale of any item (i.e., cookbook; aprons; shirts); fees from the annual picnic, holiday party, and field trip guests; garden tour tickets. The Treasurer is expected to track those dollars by event.
- e) Our PayPal option is provided free by Aaron Tulin. His programming allows a renewing member to pay dues or buy tickets for an event (Garden Tour). PayPal notifies both Aaron (as webmaster) and the treasurer of payment. Aaron will provide a new password to access PayPal as any monies must be transferred electronically to the checking account by the Treasurer.
- f) A preliminary budget meeting should be held in November; no later than early December with all committee chairs with known revenue or expenses attending. Input is sought from the chairs and officers via email a few weeks prior to this meeting. The budget is based on last year's revenue and expenditures as well as planned events for the next year. The Executive Board (EC) will then review the budget via email (which may take several rounds) with the goal to be able to vote on a final budget for the year at the January Board Meeting.
- g) A check request form is required before writing a check for reimbursement. Attached receipts or invoices are required in all instances except for speaker fees. Copies are acceptable.
- h) Coordinate with the Grants Chair to insure expense reimbursement requests do not exceed the award.
- i) The Financial Notebook is kept with all paper documentation with one year's content. A new three ring binder (at least 3") and monthly dividers will need to be bought each year. It's advisable to section it by month for easier research to dig out any data – and you will be asked. Each month should contain the bank statement, monthly financial report, check requests or expense reimbursements and the paper printout of the deposit detail with a copy of any deposited checks. Copying the checks is optional. The bank receipt is taped to the deposit detail printout.

## **2) Membership:**

- a) The Treasurer is responsible for updating the Expense Request Form, the Check Request Form, and the Membership Form each year. All forms need to be posted on the web in .pdf format by the webmaster and should be posted by the last week of the calendar year. Usually 100 copies of the membership form are made at the Extension Office. Colored paper copies make it easy to track these.
- b) Accept membership fees and updated forms with liability release at the monthly meeting and by mail.
- c) Maintain a notebook or file of all membership forms.
- d) Make Friend Badges. For renewing Friends, just the insert will have to be made. New members will need the badge and insert.
- e) At the monthly meeting, the Treasurer is set up at a table just inside the meeting room door and is the official greeter for the meeting. Plan to be there by 6PM to set up. You'll need to make sign-in separate sheets for members as well as guests/visitors. Get help for the January and February meeting to also be able to take in membership renewals as well as new members. Having change is an issue for the Treasurer – people expect you to have change for their \$20 bill – so forewarned.

- f) Paying Dues: It's recommended that only one year's dues may be paid, not multiple years; else your total membership numbers won't jive with the revenue. Hold checks written in December to deposit in January or you'll have the same issue with tracking number of members to revenue.
- g) Membership notebook: I found it handy to have the membership forms filed in alpha order in a notebook. Too many times I've had to recheck a phone number or email which I typo'd or was omitted or a renewing member would not completely fill out the form (saying "same as last year). Prior year membership forms can be shredded after March or April.

**3) General Notes:**

- a) All pertinent electronic files and spreadsheet should be kept on the flash drive. Data should be backed to two locations for redundancy and safety: personal hard drive and the GCMGA flash drive. The flash drive is passed on to the new Treasurer.
- b) Consider the option of setting up a separate email address as Treasurer. An email address is necessary for the website as well as the bank and a different email keeps GCMGA information separate from your personal email.
- c) Each Treasurer will have his/her own method and style of doing the job. Currently this is accomplished using Excel. While Quicken has been a considered option at times, it would involve buying the software, being able to transfer the software, as well as future Treasurers to have the knowledge to use the software.
- d) Prior year records are kept at the Extension office in a file drawer in the copy room. Seven years must be kept. Eight year records must be shredded.

Treasurers:

Aug 2013-2014: Maggie Howze

2011-Aug 2013: Becky Wolary

2010-2011: Carole Teja

2009: Anne Heath

2008: Kate Pittman

2006-2007: Jack Shulin

2005:

2003-2004: Sarah Goss

2001-2002: Bobbie Higginbothan

1999-2000: Susan Hanson

1997-1998: Janet Hansen

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Amended: