

Keep a Firm Hand on Branch Financials

When one thinks of the duties of a secretary/ treasurer, the first thought that comes to mind is “one who keeps records, writes letters, etc., for a person or group.” It is the et cetera that I will focus on. This position is one of great importance to the success of your branch. You are the “keeper of your flock” of members and a support to every officer serving your branch.

First and foremost, it is vitally important to become familiar with the categories or, in the essence of our postal vocabulary, acronyms associated with reading your membership roster. Each category has a specific description according to its specific type of membership.

Rosters should be checked monthly for accuracy. This will also alert you to members that are delinquent. Delinquent members will be lapsed after 90 days and should be contacted to offer any assistance needed. The active membership roster is in ascending ZIP Code order and includes the address and effective date of membership.

In my home state, the membership chair and I discovered that several of our members celebrated 50 years of LEAGUE membership in July. Most of the dates are within a few days of one another in July of 1949. It sparked our interest—could they have been attending a convention or perhaps a membership drive was shuffling through Kentucky some 50 years ago! We are in the process of contacting these members and inviting them to share their stories.

The secretary/ treasurer is charged with maintaining the accuracy and integrity of the membership records. They shall receive and account for all Branch LEAGUE monies; pay all bills when authorized to do so by the branch president and/ or branch Executive Board; and take minutes of the branch Executive Board meetings. In addition, they produce such part of the branch correspondence as the Executive Board shall designate and render a financial and membership report to the branch president each month.

Rosters should be checked monthly for accuracy. This will also alert you to members that are delinquent. Delinquent members will be lapsed after 90 days and should be contacted to offer any assistance needed. The active membership roster is in ascending ZIP Code order and includes the address and effective date of membership.



The branch bank account is the responsibility of the secretary/ treasurer. It is a good practice to include at least one other board member on branch accounts as a joint signatory. This will allow the funds to be accessible in your absence. Each branch is encouraged to establish its bank

account with the Atlanta Postal Credit Union (APCU). The accounts may be transferred to new officers more simply than other options. Also, your membership rebates will be electronically submitted to your accounts by APCU.

Each branch is required to have a nine-digit Federal Identification Number assigned by the Internal Revenue Service (IRS). Depending on your branch’s gross receipts, you are required to file the following forms: Up to \$25,000 you must file a 990 e-postcard. If your receipts are more than \$25,000, you will be required to file a 990, 990n or 990ez.

Gross receipts include all monies (membership dues) that the National LEAGUE office remits to each branch, registration fees that the branch may charge for conventions, interest earned and any miscellaneous income the branch may receive.

IRS requires the National LEAGUE office to report the secretary/ treasurer name and address along with the Tax Identification Number of the branch to retain the status of nonprofit.

These rules are federal reporting requirements. Each individual state has its own rules on whether any filing is necessary for the particular branch. Please check with your State Tax Department to obtain filing information.

For more detailed information on the above topics, please request a copy of the *Secretary/Treasurer Handbook* from LEAGUE Headquarters. As always, please feel free to ask questions and offer solutions—only as a team will we fulfill our duties with the utmost integrity. •



National Secretary/ Treasurer

Shelly M. Souders
rsstigall@wk.net