American Choral Directors Association

State Treasurer Handbook

Thank you for choosing to volunteer your time to your State Chapter of ACDA!

As Treasurer you should become familiar with the Financial Policies and Procedures Manual available on the ACDA website <u>www.acda.org</u>

The Financial Policies and Procedures Manual contains specific rules and guidelines that must be followed to protect our 501c3 status and steward our resources.

This handbook is designed to give guidance on practical issues related to performing the duties of the treasurer position.

A special note...

As treasurer you are entrusted with the chapter assets. The procedures in the pages that follow are designed to provide transparency and accountability. The procedures are for your protection as well as that of ACDA.



A special consideration

The time required to fulfill the treasurer duties will vary by state. There will be busy times and slow times during the year. It is important to keep the books current, even in the busy times. If the books are properly maintained (as outlined in this document) then the required reporting will not be a burden. If the books are not kept current, then the reporting will be a burden. However, it is important to realize that it is the time to properly maintain the books that is the issue, not the reporting requirements.

A special consideration continued

It is important to consider your other time commitments before taking on the treasurer position. If you are simultaneously a full time teacher, director of music at your church, and leader of a community chorus, then your schedule may not allow the time necessary to properly maintain the state books. With the other types of commitments mentioned above, the treasurer duties will probably be the first to suffer. Please take this into consideration.

The treasurer duties can be summarized into three broad categories

- Cash disbursements
- Cash receipts
- Record keeping and reporting



Cash Disbursements

- A few simple rules need to be followed to insure proper accounting for cash disbursements
- All cash disbursements need to be properly supported. The next few pages will discuss appropriate supporting documents.

Cash Disbursements continued...

- All disbursements should be supported by original receipts.
 - Detailed line item credit card receipts should be submitted. Credit card receipts showing only the total are not adequate.
 - When ordering off the internet (airfare, supplies, etc) a detail line item receipt should be printed.
 A summary receipt showing only the total is not adequate

Cash Disbursements continued...

Use ACDA forms to further support disbursements

- The "Travel Expense Form" should be submitted for all travel expenses
- An "Agreement for Services" and "Form W-9" are required for payments to individuals over \$600 (excluding expense reimbursements which require the "Travel Expense Form" or "Funds Request Form")-more on this topic later
- The "Funds Request Form" should be used to document all other expenses
- All of these forms are available on the ACDA website and examples follow on the next four pages

TRAVEL EXPENSE FORM

AMERICAN CHORAL DIRECTORS ASSOCIATION

P.O. Box 2720 · Oklahoma City, OK 73101

Travel Expenses Incurred By:		
NAME		
STREET		
CITY	STATE	ZIP
ACDA EVENT		
DATES OF MEETING: FROM	то	
HOUR OF ARRIVAL AT DESTINATION	HOUR OF DEPARTURE FROM	DESTINATION

AMOUN	MODE: Air, Auto, Train, Limousines/Taxicabs to and from Airports	то	FROM
		64.4	
	TOTAL TRANSPORTATION		

TOTAL TRANSPORTATION

ALL OTHER TRAVEL EXPENSES INCURRED

DATE				MISCELLANEOUS	324	DAILY	
	BREAKFAST	LUNCH	DINNER	HOTEL	Description	Amount	TOTAL
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		-					
						2 2 2	
	+ $+$ $+$						
						-	
					TOTAL ALL OTHER		
			IS FOR ALL E	VOENOED	TOTAL ALL OTHER	EAPENSES	
	PLEASE AT D	ACH RECEIP	IS FOR ALL E	APENSES	Total Expenses		
					Less Money Advanced		20
					Total Amount Due from	ACDA	· · · · · · · · · · · · · · · · · · ·
					Total Amount Due ACDA	4	1

Signature:

Date

American Choral Directors Association Agreement for Services

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This ag	eement i	for services, made on the date		, is by and between the below identified segment of
the Ame	rican Cl	horal Directors Association, here	einafter called Spons	ior, and
hereinat	ter calle	d Contractor. In consideration c	of the promises of the	e Sponsor contained herein, Contactor agrees to provide
the follo	wing set	rvices at the identified event:		
	Describ	e services:		
	Locatio	on of Event:		
	Inclusiv	ve Dates:		
Sponsor	will cor	npensate Contractor at the end c _ days for a total of \$		services in the amount of \$ per day for ponsor will:
1.	Reserve	e and pay for Contractor's hotel	(room & taxes only)	for days
2	Pay me	als (excluding alcohol) for	days not to ex	ceed a per diem of \$40.00.
	(Receip	ots must be submitted to Sponsor	r within 30 days)	
3.	Pay trai	nsportation costs as follows:		
	а.	Miles drive at the current IRS	tax rate.	
	ь.	Parking and road tolls (receipt	s must be submitted	to Sponsor within 30 days).
	c.	Make and pay for coach airfar	e reservations.	
It is agr	eed that	Contractor is an independent co	ntractor for the purp	oses of this agreement and is not an employee of
Sponsor	, and the	at Contractor shall be solely resp	onsible for all incon	ie and self-employment taxes that may be due in
connect	ion with	the compensation paid hereunde	er. It is further agree	ed that this document constitutes the entire agreement
between	i Sponso	r and Contractor and no other ve	erbal or written agre	ement exists.
Identifi	cation o	f Sponsor within ACDA:		
		62		State (name)

Sponsor:	Contractor:	
	Social Security #:	
Signature:	Signature:	
Print Name:	Print Name:	
Address:	Address:	
Telephone	Telephone	

	. VV-9 Request for Taxpayer January 2003) Interestivation Number and Certification Interestivation Service								re	ive for equest end to	er. De	o not
N	Vame								177			
Specific Instructions on page	Business name, if differ	ant from above										
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FUNDS REQUEST FORM

AMERICAN CHORAE DIRECTORS ASSOCIATION	AMERICAN	CHORAL	DIRECTORS	ASSOCIATION
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P.O. Box 2720 - Oklahoma City, OK 73101

сіту	STATE	ZIP	
STATE or DIVISION ALLOTMENT:		Fiscal year:	
	Quarter: 1 st 2 nd 3 rd 4 th	Per quarter amount:	
REIMBURSEMENT	PAYABLE TO:		-
OF PAIMENT.	ADDRESS		
Specify amounts:	Telephone	Postage	
	Printing/Copying	Supplies	
<u>.</u>			
ADVANCE REQUEST:	Amount requested		
<u></u>	PLEASE SUBMIT ALL RECEIF		
	TERSE SOUMIT ALL RECEI	TO OK INVOICES	
	TOTAL	AMOUNT REQUESTED:	

Cash Disbursements continued...

- Once a payment has been made, the invoice, receipt or other supporting documentation should be defaced in order to prevent duplicate payment and to facilitate recordkeeping
- Deface the invoice by including information about date paid, check number, etc. An example follows on the next page

FUNDS REQUEST FORM AMERICAN CHORAL DIRECTORS ASSOCIATION P.O. Box 2720 - Oklahoma City, OK 73101

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STREET 123 First	Street	
CITY Anywhere	STATE OK	ZIP 55555
STATE or DIVISION	State/Division:	Fiscal year:
ALLOTMENT:	Quarter: 1 st 2 nd 3 rd 4 th	Per quarter amount:
REIMBURSEMENT or PAYMENT:	ADDRESS same as above	
	ADDRESS_Baile as above	
Specify amounts:	Telephone	Postage
	Printing/Copying	Supplies
	Other (<i>explain</i>)\$530 - Nai	me badge supplies (lanyards,
	badge hold	ders, labels)
		and which is the second second second second second
ADVANCE REQUEST:	Amount requested	
	Reason for request	
		~ ~ ()
	and the second	PANO CA 10
	PLEASE SUBMIT ALL RECEIP	TS OR INVOICES
	TOTAL A	MOUNT REQUESTED: \$530
Date: 09/09/09	Signature: W)/ l. Mott

Cash Disbursements continued...

- Consult the Financial Policies and Procedures Manual for specific rules regarding reimbursement limitations and specifically prohibited expenses
- Unless specifically prohibited by ACDA or the IRS all reasonable expenses for the operation of the chapter are allowed

Cash Disbursements continued...

 Don't forget to consider the budget!
If expenses that were not budgeted arise then consider revising planned future expenditures



Special Rules for payments of \$600 or more to individuals

- Payments to individuals for \$600 or more must be supported by an Agreement for Services and a Form W-9.
- This includes payments to clinicians, accompanists, presenters, composers, chapter officer honorariums, lawyers, accountants, etc.

Special Rules for payments of \$600 or more to individuals continued...

- This also includes payments to individuals for services such as website maintenance, audio/video recording, etc.
- The \$600 threshold includes cumulative payments. For example, if you make 6 payments of \$100 to a webmaster during the year then you must secure at least a Form W-9 and preferably an Agreement for Services as well

Special Rules for payments of \$600 or more to individuals continued...

- A copy of the completed Agreement for Services and Form W-9 must be sent to the National Office
- The National Office will use the information from the forms to send Tax Form 1099 to the individuals as required by the IRS
- Severe penalties can be imposed by the IRS for failure to send out required 1099's

Cash Disbursements summary

- Disbursements must have proper supporting documents
- Use the appropriate ACDA form to document the nature of the expense
- Deface Invoices
- Follow IRS and ACDA rules
- Be aware of exceeding planned expenses

Cash Receipts

- State Chapter receipts come from many sources. The most common are event registration fees, honor choir fees and concert tickets.
- Although there are no prescribed ACDA forms to use for cash receipts, there are some general guidelines that should be followed.

All funds collected should be deposited timely and intact.

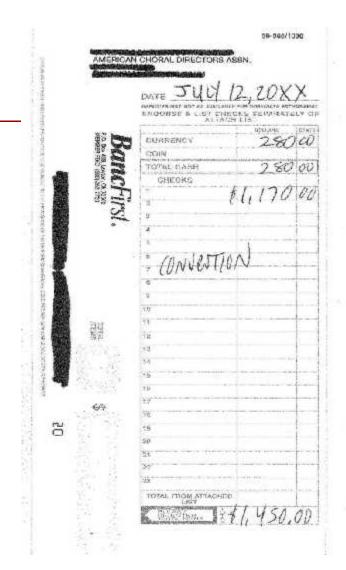


Timely means as soon as practical, but ideally within a day or two of receipt. Intact means that funds collected together should be deposited together. If \$4,000 was collected at a workshop, \$4,000 should be deposited together after the event. If \$3,200 is deposited the day after the event and \$650 is deposited two days later and the remaining \$150 is deposited five days later then the deposit was not made intact (or timely).

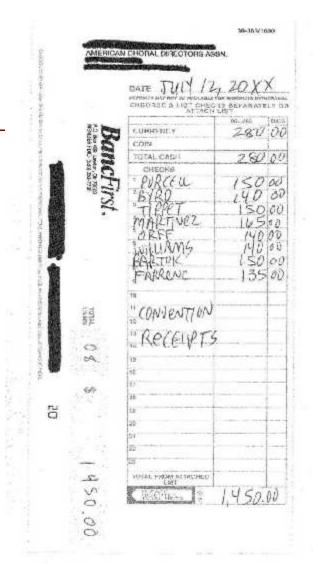
- Supporting documentation for deposits
 - Documentation may vary by state and by event
 - Sufficient detail should be maintained to answer the question of what items made up the deposit
 - It may be possible to include sufficient detail on the deposit slip (by listing checks individually) or it can be maintained elsewhere (bookkeeping software, excel spreadsheet, etc)
 - An example of sufficient documentation follows

- Example deposit documentation
- The state chapter has a convention with a registration fee, optional reading session music and concert tickets
- For the sake of this example ten people attend the convention
- Total receipts of \$1,450 are collected

Let's assume the deposit slip to the right is completed and taken to the bank. If a copy of this deposit slip is the <u>only</u> documentation for the convention receipts, it is not adequate. It does not give enough information about the nature of the items comprising the deposit.



Let's assume the deposit slip is filled out in more detail. This deposit slip is much better, but alone it still leaves questions. For example, how much of the receipts were registration? How much were tickets? These details are necessary for the audit and helpful for planning future events.



- It is not always possible to include all of the details of the receipts on the face of the deposit slip.
- However, a spreadsheet could be prepared that gave all of the details of the deposit.
- This spreadsheet would provide a proper accounting for the funds received and serve as a useful planning tool for future conventions.
- An example spreadsheet follows.

Summer Convention Receipts Convention Date July 10-11, 20XX

				Break	out of Rece	ipts	
					Reading	MC	
Name	Cash	Check	Total Paid	Registration	Packet	Tickets	
Tammy Tallis	S125		\$125	\$125			
Hank Purcell		\$150	\$150	\$125	S10	\$15	
Barbara Byrd		\$140	\$140	\$125		\$15	
Mike Tippet		\$150	\$150	\$125	S10	\$15	
Mary Martinez		\$165	\$165	\$125	S10	\$30	
Anthony Vivaldi	S125		\$125	\$125			
Carla Orff		\$140	\$140	\$125		\$15	
RV Williams		\$140	\$140	\$125		\$15	
Bob Bartok		\$150	\$150	\$125	S10	\$15	
Lola Farrenc	\$30	\$135	\$165	\$125	S10	\$30	
	S280	\$1,170	\$1,450	\$1,250	S50	S150	

- A copy of the deposit slip could be attached to the spreadsheet and this would serve as adequate documentation for the deposit.
- Alternatively, if the state chapter is using accounting software they could enter all of the deposit details (attendee name, breakout of receipts) into the software. Even when using software you could enter the deposit in summary as long as a spreadsheet is available with the details.

The exact way you choose to document receipts is up to you. However, if your documentation cannot answer in detail the basic questions answered by the spreadsheet (who? how much? when? why?) then better documentation is

needed.



Best accounting for ticket sales

ACDA events often involve ticket sales. Ticket sales are often in cash and therefore require additional care. Amounts deposited from tickets sales should be reconciled to the number of tickets sold.



Best accounting for ticket sales continued...

- Accounting for ticket sales is best accomplished by the use of pre-numbered tickets.
- The simple tickets shown at right are available at any office supply store and work well.



Best accounting for ticket sales continued...

Alternatively, chapters may have tickets professionally printed, or create their own tickets using word processing software. Regardless of the type of ticket used they should be prenumbered. At the end of the event the number of tickets sold (as determined by using the ticket numbers) should be reconciled to the amount collected and deposited. A record should be kept of the ticket numbers used to support the deposit.

Cash Receipts summary

- Deposits should be timely and intact
- Deposit details must be documented (how much, from who, why, when)
- Ticket sales should be documented using pre-numbered tickets. Tickets sold should be reconciled to cash receipts

Record keeping and Reporting

The final section of this handbook addresses best practices for record keeping and reporting requirements.

- The term "record keeping" in this handbook refers to:
- Physically maintaining the accounting records (i.e. support for cash receipts and disbursements)
- Recording and accumulating individual transactions in a manner that allows for summary reporting

- Physical maintenance of the records
- Records should be maintained for five years
- The records for all five years need to be in the possession of the current treasurer. Whenever there is a transition to a new treasurer all the records need to go to the new treasurer.

- Physical maintenance of the records
- The records should be filed in a logical manner so that they are readily accessible



Physical maintenance of the records

- Cash disbursements would most logically be filed in check number order
 Alternatively they could be filed by vendor
- Each payment should be supported by receipts, invoices, and the appropriate ACDA form

- Physical maintenance of the records
- Deposits would most logically be filed by date
- Each deposit should be supported adequately as discussed previously in this handbook

- A complete listing of the chapter transactions (cash disbursements and cash receipts) should be maintained in a register.
- This register will be the cornerstone of the chapter's financial reporting.
- This register of transactions can take many forms.

- The chapter transaction register could be maintained using:
- Checkbook register
- Excel spreadsheet
- Bookkeeping software

The use of simple bookkeeping software (such as Quicken or Microsoft Money) is highly recommended. The advantages of software are numerous. Advantages include:

- easy to learn and use
- easy to generate reports (budget to actual, current year vs. prior year, quarterly reports, etc.)
- easy to reconcile bank statements
- records easily transferred to successor treasurer
- easy to maintain records for several years of transactions

The Division Accountant is available to help you set up accounting software. If you provide the information the Division Accountant can do all of the work to set the system up.

Regardless of the method used to track transactions (check register, spreadsheet, software) the register listing must show the date, amount, document number, payee and nature of the cash receipt or disbursement. This listing can then be used to prepare an income statement at year-end.

Required Reporting

- Each quarter the state chapter should provide the National office with:
 - A complete copy of the chapter bank statements. This includes all image pages provided by the bank. A statement should be provided for every account in the chapter's name (checking, savings, investments, etc.)
 - A transaction register (as described in the preceding pages)

Required Reporting continued

At year end (06/30/XX) the chapter should complete and submit the State Chapter Year-End Financial Reporting Form (available on the ACDA website) or an acceptable equivalent (contact the Division Accountant for details).

Required Reporting continued

By following the guidelines set forth in this document for processing cash receipts and cash disbursements, and maintaining a transaction register, you will have accumulated all of the information needed for the year-end and quarterly reporting. If records are maintained consistently during the year, then the reporting will require little additional time.

Contact Us

Assistance is only a phone call or e-mail away. Please contact the Division Accountant if you have any questions. The Division Accountant can assist you in any area of the chapter accounting. Thank you again for choosing to donate your time to ACDA by serving as chapter treasurer. Willing volunteers are the backbone of ACDA. Please do not hesitate to allow us to help you fullfill your duties any way that we can.