

**DIRECTORS OF PUBLIC HEALTH NURSING
DPHN**

**DUTY STATEMENT
TREASURER**

1. Reviews bank statements upon receipt from bank
 - Maintain adequate funds in checking account.
 - Maintain savings in interest bearing savings account.
 - Maintain second account for discretionary projects
2. Review invoices, pay bills by check and maintains checkbook records
3. Review Excel spreadsheet upon receipt of bank account statement
 - Report notes deposits from member dues and other revenue
 - Report notes checks cleared and credit card expenditures
4. Revise bookkeeper's report in Excel as necessary to prepare Treasurer's Report, disseminate to Exec Committee, and obtain approval
5. Change Bank Account Authorized Signatures for President and Treasurer.
6. Prepare Treasurer's Report for Annual Meeting and Executive Committee meetings. If necessary, prepare proposal for change in dues and distribute to membership as part of Annual Meeting packet
7. Pay CEU provider fee by check and mail to BRN. Continuing Education provider fee is due before 10/31 - \$200. Forms are sent from BRN to the Administrator, who will prepare them for the Treasurer.
8. Prepare annual budget and submit to Exec Committee for review
9. Estimate amount of unexpended funds from current year and recommend disposition to Exec Committee, i.e., to Savings Acct or to be used as Revenue in next year budget
10. Revise budget as needed and get Exec Committee approval
11. Complete end of year Treasurer's Report and budget
 - a. Obtain Exec Committee review
 - b. Distribute to members as part of packet for Spring meeting
12. Sign and file all tax forms as completed by Administrator or Accountant
Sacramento, CA 94279-8056.

TREASURER PROCEDURES AND ACTIVITIES

I. Changing Bank Account Authorized Signatures for President and Treasurer.

PROCEDURE:

- a. Outgoing Treasurer starts process by visiting any bank branch. Bank will require copy of the minutes naming the new officers.
 - Account name: Directors of Public Health Nursing
 - Business Type: Association (not Corporation)
 - Account number: Per bank records
 - Bank requires personal identification (2 pieces)
 - Bank may require copy of the minutes that names the new officers
 - Treasurer obtains master agreement card from bank, signs it and sends it to the new President and Treasurer.
- b. New President and new Treasurer sign master agreement card, then return it to Bank per bank employee direction. Bank will change the names in their system, then new Treasurer and new President can sign checks.
- c. New President and new Treasurer may request debit cards by contacting the banks customer service line. This is probably easiest by going to person at local branch where signature change has occurred.
- d. New Treasurer may do banking on line from a secure location by going to: www.bank.com
Get information from outgoing treasurer about user ID and password to access account, then change these for security purposes.

II. TAX and Charitable Organization FORMS prepared by Administrator

- a. Form 990-EZ (Federal Tax Form) – **DUE on April 15**
 - i. Sign on page 2
 - ii. Include Attachment - which should probably be signed
 - iii. Include a copy of the spreadsheet
 - iv. If by-laws have changed, include Employer ID: 77-0485130
 - v. Mail to: Internal Revenue Service, Ogden, UT 84201-0027
- b. Form 199 (California Tax Form) – **DUE on April 15**
 - vi. Sign on page 2.
 - vii. CA Corporation number: 1936967
 - viii. Include:
 1. Attachment for Part II line 17 – probably should be signed
 2. Courtesy copy of Form 990-EZ and attachment
 3. Spreadsheet of annual Income and Expenses
 4. If by-laws have changed include a copy.

5. Check for \$10. Check should note “DPHN 77-01485130
Form 199 filing fee”
- ix. Mail to: Franchise Tax Board, P.O. Box 942857, Sacramento, CA
94257-0700
- c. Sales Tax Report as completed by Administrator
Sales Tax is due 7/31 – form is sent by Franchise Tax Board. Submit to:
Board of Equalization,
P.O. Box 942879
Sacramento, CA 94279-8056.
- d. Registration/Renewal Fee Report for Charitable Trust
File Form RRF-1 (found at <http://ag.ca.gov/charities>) with the Secretary of
State **by April 30 each year**. Fee is based on gross income.
Mail to: Registry of Charitable Trusts, P.O. Box 903447, Sacramento, CA
94203-4470
- e. Statement of Information – Nonprofit Corporation Form SI-100
Due by 4/30 **even years** fee is \$20.00
Information found at www.ss.ca.gov/business