

# OHIO HORSEMAN'S COUNCIL, INC.

## Instructions for County Treasurers

Your cooperation in these matters will be of great benefit to the entire organization. If you have any questions regarding these instructions, please feel free to call the appropriate person: For financial questions, call your State Treasurer, and for membership questions (I.E. changing an address, missing Corrals, etc.) call the State Membership Chairperson.

### **I. ACCOUNT:**

Each county chapter should set up its own checking account with a local bank or credit union. The account name should be: (County Name) Chapter of the Ohio Horseman's Council, Inc. Remember, OHC is Incorporated; therefore, we are not eligible for interest bearing checking accounts.

All counties are to use the State's EIN (Employee Identification Number):  
**CONTACT THE STATE TREASURER FOR THIS NUMBER.**

If your treasury will not support the cost of a checking account, try a savings account and use money orders.

In either case, be sure to keep an exact record of all expenditures, with receipts, and income.

Savings accounts and CD's are acceptable ways to invest your extra money.  
NOTE: if you have more than one account or investment, then a year end Income & Expense Report must be completed for each account.

### **II. DUES:**

- A. The State Treasurer must receive all dues for State & County Officers and Delegates before December 31st.
- B. Dues shall not be pro-rated for any portion of the year. However, dues received after October 1st shall entitle the member to full membership privileges, commencing on the date of payment except for voting privileges. The member will then be entitled to full membership privileges beginning with January 1st of the following year.

- C. When collecting dues, deposit all monies to the County Chapter's checking/savings account. Remit to State OHC Treasurer the portion due to State OHC on one check, made payable to Ohio Horseman's Council, Inc.

These dues should be submitted to the State Treasurer in a timely manner. Process all memberships and submit immediately – holding no longer than one (1) week. As county treasurer, **YOU** assumed responsibility to ensure there is no delay in processing these forms from your position.

Use the OHC Dues Summary report to submit dues payments.

Dues breakdown for Memberships (effective with 2015 Membership Year and commensurate years:

<b>MEMBERSHIP TYPE</b>	<b>AMOUNT</b>	<b>County Keeps</b>	<b>State Receives</b>
Individual	\$ 20.00	\$ 3.00	\$ 17.00
Family	\$ 30.00	\$ 5.00	\$ 25.00
Youth (Student)	\$ 20.00	\$ 3.00	\$ 17.00
Associate	\$ 35.00	\$ 6.00	\$ 29.00

Original **SIGNED** membership applications must be sent along with your check) unless the membership information has been entered in the OHC membership part of the website.

- E. Membership Application Requirements (OHC By-Laws):

1. Individual membership – Individual membership is open to any person age eighteen (18) or older. An active individual member shall be entitled to one (1) vote and may hold office if eligible under Article V.
2. Family membership – Any group of persons living together as a family unit with at least one person 18 years of age or older and spouse/mate and children under 18 years of age. Dependent means that the spouse(s) or domestic partner(s) contribute greater than fifty percent (50%) of the dependent's support. Family members must physically reside in the same household.
3. Associate membership – Associate membership is open to any group or individual desiring to support OHC. Associate members must be affiliated with and sponsored by a county chapter. Associate members are not permitted to vote or to hold office.

4. Youth (student) membership is opened to any person under the age of eighteen (18) on January 1<sup>st</sup>. Youth members must be sponsored by an adult member, with written permission of their parent/guardian who **MUST** sign the application. Youth members are not permitted to vote or to hold office. A youth member is **NOT** entitled to purchase Equine Liability Insurance, due to age restrictions from the insurer.
5. At Large membership - Any member may be a member at large if he or she does not claim a county chapter affiliation. An active member at large shall have the benefits, voting and office holding rights of an individual, family, youth or lifetime member, wherever is applicable.
6. Multiple Chapter Memberships – any member may join more than one county chapter. A “primary” chapter must be clearly declared and all dues and assessments paid to the primary chapter. Any member who joins one or more additional chapters will only have to pay the individual county charges and assessments of those additional counties. Members who join multiple chapters are registered only in their primary chapter at the state and for state voting purposes, but may vote in each county chapter of which they are an active member.

No member may change their primary chapter membership in any membership year.

Applications for secondary membership should be kept on a county level and **ARE NOT TO BE SENT TO THE STATE**.

7. Membership Forms for each chapter (as designed by the State Membership Chairperson) are on the website. Please use this form. The OHC website is: [www.OHConline.com](http://www.OHConline.com).

F. General Information:

1. Please check to see that each application is filled out completely, SIGNED, and dated. Mark it NEW or RENEWAL. This is important in that it affects the merit awards that are presented to County Chapters at the November State Meeting.
2. Any membership that has lapsed at least one year will be considered a new member upon reapplication.

3. If a member has a change of address, be sure to make a notation on the form. Please forward any address changes to the Membership Chairperson as they occur.
4. **A member may belong to as many county chapters as he/she desires, but only has to pay the State portion of the dues one time.**
  - a. The initial application that includes the State's portion of the dues must be marked **PRIMARY**.
  - b. When a member desires to join any additional counties, he/she needs to only pay the county portion of the dues, and any assessments imposed by a particular County. This is indicated in the membership form for Secondary Members on the website for each county chapter. This membership form is not sent to the State but is maintained by the Chapter only.

(Don't forget to issue them a membership card to Secondary Members, as they are Voting Members, with all privileges, of your Chapter.)
5. Effective March 1, 2004, in order to clarify and simplify the issuance of membership cards, each County will be responsible to issue all membership cards to its members; both Primary and Dual/Secondary. This will include cards for all County memberships that are sent directly to the State or sent through another County.

The State Membership Chairperson will only issue membership cards for those members desiring to be "At Large."

Blank membership cards may be obtained by contacting the State Membership Chairperson.

It is the **RESPONSIBILITY OF THE COUNTY TREASURER** to verify the accuracy of this information and relay any changes/corrections to the State Membership Chairperson in a timely manner.

### III. TAXES

- A. We are classified with the IRS as a 501(c) 4, Social Organization.
- B. Although OHC is a non-profit organization, we **DO NOT** have federal non-profit status and **MUST PAY SALES TAX**.

- C. We must, as a statewide organization, file a tax return with the IRS each year in May.
- D. Each County Treasurer, by volunteering and accepting this responsibility, **IS REQUIRED** to send a complete Income and Expense statement for the taxable year to the State OHC Treasurer by January 10th. This statement is the responsibility of the County Treasurer who served the January-December term of the prior year. It is not the responsibility of a newly elected treasurer. Also, a printout of the county's bank transaction will not be accepted.
- E. Any county that does not complete and forward an I & E statement will have a grievance filed against it and its officers with the State Grievance Committee.

**Please note:** A chapter must complete and forward its year end I & E statement by the January 10<sup>th</sup> deadline, in order to be eligible for any refunds on dues that were paid directly to the State Treasurer for the previous year. Effective January 2005, any chapter that turns in their I & E after the January 10<sup>th</sup> deadline forfeits any refund owed to them. If the refund is less than \$1.00, no check will be issued.

- F. It is not necessary to send supporting documents of your income/expenses, but you are required to keep these in your files for future reference.
- G. A sample INCOME AND EXPENSE statement is included with this packet. You can also find this form on the OHC website at: [www.OHOnline.com](http://www.OHOnline.com).
- H. Any county may accept donations or gifts. However, the giver of the donation **CANNOT** claim this as a Charitable Contribution on their tax return. They may use this donation on their taxes as advertising. You must place an ad for this company in your local newsletter or advertise for them in some manner as your county deems appropriate. A sample form for accepting donations/gifts is included with this packet.

#### **IV. PAYMENT GUIDELINES FOR COUNTY TREASURERS:**

- A. Original, copied, faxed or e-mailed receipts are valid for payment.

- B. All receipts must be presented through a Committee Chairperson to the County Treasurer, if applicable.
- C. Receipts should be presented at least semi-annually, if they are not presented when incurred. This will help keep a handle on the amount left in your account.
- D. If a Committee Chairperson or County Treasurer so desires, a pre-approved receipt may be forwarded, and the County Treasurer will pay the supplier directly. However, the supplier may not bill the Treasurer directly.
- E. Upon request, up to one half of a budget amount may be paid in advance, but receipts must be received before additional checks are cut.
- F. All receipts are to be retained by the county treasurer upon receipt of the bill.
- G. OHC does not pay travel expenses (i.e., food, gas, lodging, etc.), unless they have been approved at a scheduled meeting and are deemed within the budget by the treasurer. It is the Treasurer's responsibility to keep the members informed of the financial situation and not allow the chapter to get into difficulties.
- H. All receipts must be presented by January 10th of the following year for payment, or they CANNOT be considered. This is stated in the OHC By-Laws.

(Updated 11/04/2018)