



Information for County Chapter Treasurers

(Revised: 1/1/2023)

Document owner: OHC State Treasurer

Contact info: treasurer@ohconline.com or, to find current officer phone number, go to <https://ohconline.com>, select 'Leadership' tab on menu bar

Information and forms: <https://ohconline.com>, select 'Documents', then 'Chapter Treasurer'

I. Bank Accounts

- A. Each chapter should set up its own checking or savings account with a local bank.
- B. The account name should be: (County Name) County Chapter of the Ohio Horseman's Council, Inc.
- C. OHC is Incorporated, therefore not eligible for interest bearing checking accounts. Savings accounts and CDs are acceptable ways to invest your extra money.
- D. All chapters are to use the State OHC's EIN (Employee Identification Number): CONTACT THE STATE TREASURER FOR THIS NUMBER.
- E. Have more than one name on account.
- F. Suggestion: have bank statement sent to chapter President.
- G. Notify the bank ASAP when chapter officers change. Officers are bonded for their term and would be personally liable for any activity after their term ends.
- H. Keep an exact record of all income and expenditures, with receipts.
- I. Prepare a year end Income & Expense Report. If you have more than one account or investment, then a report must be completed for each account.

II. Dues

- A. Deposit all monies received for members' dues to the County Chapter's bank account.
- B. Promptly process all memberships, both those received with a paper membership form and those from the online membership database. (See separate instructions for managing memberships online.)
- C. Remit to State OHC Treasurer the state portion of dues on one check, made payable to Ohio Horseman's Council, Inc. or OHC. **DO NOT make the check payable to 'State Treasurer'** (the bank looks at that as being the State of Ohio Treasurer, not OHC).
 1. Dues breakdown for Memberships (effective with 2021 Membership Year):

MEMBERSHIP TYPE	AMOUNT	Chapter Keeps	State Receives
Individual	\$ 25.00	\$ 3.00	\$ 22.00
Family	\$ 35.00	\$ 5.00	\$ 30.00
Youth	\$ 10.00	\$ 3.00	\$ 7.00
Associate	\$ 40.00	\$ 6.00	\$ 34.00

2. Use the OHC Dues Summary report with dues payments (download from OHC website).
3. Remit in a timely manner – holding no longer than one (1) week. As chapter treasurer, YOU assumed responsibility to ensure there is no delay in processing these dues.
4. Original SIGNED membership applications must be sent along with your check unless the membership information has been entered in the OHC online membership system.
5. No staples – PLEASE!
6. Make sure you have the correct postage on the envelope. More than 4 or 5 sheets of paper will probably require additional stamps.

7. Envelopes that are self-sealing might not stay sealed in the mail. So be safe and put a piece of tape on the flap of the envelope.
8. The State OHC Treasurer must receive all dues for State & County Chapter Officers and delegates before January 1st of the membership year.
9. Dues shall not be pro-rated for any portion of the year. However, dues received after October 1st shall entitle the member to 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.

III. Membership Type Definitions (from the OHC Bylaws, Article 4.5):

- A. **INDIVIDUAL** – 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 OHC Bylaws, Article 5.
- B. **FAMILY** – 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.
- C. **ASSOCIATE GROUP** – Associate group membership is open to any group desiring to support OHC. Associate members may be affiliated with a county chapter or with the state OHC. Associate members are not permitted to vote or to hold office.
- D. **YOUTH** – Youth membership is open to any person under the age of eighteen (18) on January 1st. 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.
- E. **AT LARGE** – 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 or family member. wherever is applicable. An At Large member may choose to join a county chapter during the membership year.
- F. **MULTIPLE CHAPTER (Secondary)** – Any member may join more than one county chapter as a “secondary” member. A “primary” chapter or “At Large” membership must be currently active, with all membership dues and chapter charge, if any, paid. A Secondary Membership form must be completed with a primary chapter or At Large membership clearly declared, and the secondary membership dues and chapter charge, if any, paid directly to each additional chapter. No member may change their primary chapter membership in any membership year. Applications for secondary membership should be kept on a chapter level and **ARE NOT TO BE SENT TO THE STATE**. Secondary membership cannot be processed online in the OHC membership system.

I. Membership Applications

- A. Membership forms for each chapter (as designed by the State Membership Chairperson) are on the website. Please use this form. The OHC website is: <https://ohconline.com> .
- B. Please check to see that each application is filled out completely, SIGNED, and dated.
- C. Review Member List in the online membership system to see all chapter members who have joined or renewed online.

- D. Issue membership cards to all members, both Primary and Secondary. Blank membership cards may be obtained by contacting the State Membership Chairperson. Or, membership cards may be printed from the member's Profile page online.
- E. If a member has a change of address, please update that information in the online membership database, or forward any address changes to the State OHC Membership Chairperson.
- F. It is the RESPONSIBILITY OF THE CHAPTER TREASURER to verify the accuracy of the members' information and relay any changes/corrections to the State Membership Chairperson in a timely manner.

II. Reports

- A. Dues Summary: shows the names of members, the dues to be sent to the State OHC Treasurer and the insurance payment if they are getting insurance.
- B. Income & Expense: end of the year shows each chapter's income and expenses for the year.
 - 1. The Beginning Balance should be the same as the previous year's Ending Balance.
 - 2. Any monies received during the year and any payments made during the year should be shown on the report.
 - 3. Sometimes this report will not agree with the bank statement if the checks have not cleared. The bank statement should be balanced to the checkbook.

III. Audit of Chapter's Books

- A. This is a good practice with the change of Treasurer. Many chapters will appoint members within the chapter to audit the chapter's books yearly. This could be the job of Trustees within the chapter.
- B. When books are audited, it is good to look at checks written, invoices presented (and if approved by membership) and cancelled by bank. Use the same procedure with deposits. Documentation should be presented with all deposits and expenditures. Persons requesting payment should always sign the receipts. The minutes should document approval of membership for expenditures. If there is a situation where questionable activity is a concern, it is wise to contact the State Treasurer who is available to do a complete audit.

IV. Record Retention

- A. Record Retention policy was adopted per IRS guidelines.
- B. Permanent – keep all financial statements, general ledger, contributions, gifts, grants, Bylaws & Standing Rules with amendments, minute books, licenses & permits, insurance policies, contracts, deeds & leases, tax returns
 - 1. *Note:* You may submit your chapter's information yearly to the OHC Historical Chair to digitally archive for safe keeping.
- C. 7 years - bank statements, deposit slips, cancelled checks, interim financial statements

V. Taxes

- A. We are classified with the IRS as a 501(c) 4, Social Organization. Tax deductible donations may be made to our auxiliary 501(c) 3 Ohio Horseman's Council Foundation.
- 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 Chapter 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 Chapter 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 chapter's bank transaction will not be accepted.

- E. Any chapter 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 10th deadline, 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 10th 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. The INCOME AND EXPENSE statement is on the OHC website at: <https://ohconline.com>.
- H. Any chapter 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 chapter deems appropriate. A sample form for accepting donations/gifts is included with this packet.

VI. Payment Guidelines for Chapter Treasurers, for payments issued within your Chapter

- A. Original, copied, faxed or e-mailed receipts are valid for payment.
- B. All receipts must be presented through a Committee Chairperson to the Chapter 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 Chapter Treasurer so desires, a preapproved receipt may be forwarded, and the Chapter Treasurer will pay the supplier directly. However, the supplier may not bill the Chapter 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 Chapter 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 Chapter Treasurer. It is the Chapter 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 Bylaws.

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:

- **Financial questions, call your State Treasurer**
- **Membership questions (i.e., changing an address, missing Corrals, etc.) call the State Membership Chairperson**