Camp Treasurer Responsibilities

Introduction

It is an honor and a great responsibility to be the Camp Treasurer. The job may sound daunting, but it requires just a basic understanding of utilizing a checking account and using common sense. Typically, there are not too many transactions in the Camp checking account during a fiscal year, but the job does require accurately tracking income and expenditures, reporting to the Camp Board, and preparing reports due to the Company Treasurer.

Summary of ISDUP *Constitution and Bylaws*

- Maintain a Camp bank account.
- Collect annual dues from Camp Members and Associates and forward Company and International dues to the Company Treasurer by due date.
- Make disbursements as authorized by the Camp Executive Board.
- Keep a record of all receipts and expenditures.
- Keep Camp Members and Associates apprised concerning the Camp budget and expenditures.
- Prepare, present, and submit required annual financial reports by due dates.
- Archive a copy of Camp financial reports.

  Additionally:
  - In Camps, the office of Treasurer is often combined with that of Secretary.
  - Three members of the Camp Executive Board should be authorized to sign checks. (The Captain, Treasurer and one additional member of the Camp Executive Board.)
  - At least two signatures are required on all checks.

Responsibilities

1. **Meet Deadlines**
   a. **June 15**: Camp Annual Financial Review due to Company Treasurer.
   b. **October 15:** Company and ISDUP dues along with Camp Membership Dues Summary Sheet and Camp Roster due to Company Treasurer.
   c. **Late Dues:** Send to Company Treasurer with Record Change Form. The Company will send them to ISDUP.
   d. **Memorial Donations**: The Camp Secretary works with the Camp Treasurer to send the form and the check directly to the ISDUP Secretary.

2. **Camp Budget**
   a. Each Camp Treasurer should help prepare an annual budget with the assistance of the Camp Board. The projected annual expenses should include buying one (1) lesson book plus expenses for printing, postage, miscellaneous costs, and expenses required to hold the monthly meetings.
   b. Annual Camp dues are calculated taking into account existing money. The maximum amount recommended to retain in the Camp checking account would cover up to two years of the Camp's needs. Increase or lower dues accordingly.
   c. Excess funds may be donated to a DUP Satellite Museum or funding of a DUP Marker within your own Camp or Company or to another DUP Camp or Company. Excess funds can also be donated to ISDUP or you can opt to not assess Camp dues for a certain period of time.
   d. Keep dues at an even amount (i.e., $3.00 not $2.73).
   e. Associates pay dues to the Camp, Company, and ISDUP in the same amount as the Members pay dues.

f. Camp funds are to be used for DUP purposes which benefit the entire Camp such as monthly meetings, DUP award pins or certificates to honor DUP Members or Associates, or the preparation of a yearly planning/scheduling booklet. **Camp dues may not be used to purchase items or supplies to contribute toward items to be donated to any other organization outside of DUP.** See items 3(h), 3(i), and 3(j) below for more clarification.

3. Bank Account

a. Obtain an EIN number for your Camp if you do not already have one. Most banks and many credit unions require this to set up a checking account. There are two different types of EIN numbers—one for those Camps/Companies needing tax-exempt status because they have jurisdiction over a museum, cabin, cemetery, artifacts housed in a public building, having a need to apply for grants or solicit donations, etc., and those Camps/Companies who need an EIN number as an identification number for their bank account. Contact Treasurer at ISDUP for specific instructions and for the correct application to use when applying for an EIN number. She can email you the correct application link as well as the correct set up instructions.

b. DUP Camps are historical organizations. Do not refer to your group as "tax exempt" or "non-profit" when setting up your bank account—for the most part, they are not. If your Camp does need this tax-exempt status as described in the previous paragraph, your Camp will be included on the ISDUP Group Exemption under the ISDUP "umbrella" for charitable organizations upon completion of the necessary paperwork, but this should not affect the way you designate the EIN number on your checking account. The EIN number attached to your bank account should still be designated "for banking purposes only" at your financial institution. See Section 5 below, IRS and Tax Concerns, or refer to the document found at: ISDUP.org → Leadership tab → Camp Officer Information → IRS Charitable Solicitation Permits, and Sales Tax Information for DUP Camps and Companies for more clarification.

c. Three (3) members of the Camp Executive Committee are required to be signers on the bank account. The Camp Captain and the Treasurer shall be two of these signers. <u>Whether the bank requires two signatures or not, ISDUP requires two signers on all checks.</u> If only one line is printed, just sign above the first signature. If a check is to be made out to one of the three people on the checking account, that person cannot be a signer and the other two individuals on the bank account need to sign the check.

d. Venmo payments are accepted per the guidelines found at: ISDUP.org → Forms tab → Treasurer or ISDUP.org → Leadership tab → Camp Officer Responsibilities → Venmo Guidelines.

e. Camp money should never be used for personal use, even temporarily. All receipts and expenditures should be accurately documented in the checkbook and/or on the Treasurer Financial Record found at: ISDUP.org → Forms tab → Treasurer.

f. The Camp Annual Financial Review should be archived permanently along with other reports. This may be in digital or paper form. Financial records of Camp income and expenditures should be kept for seven years. Bank statements should be kept for two years. This need not be in paper form if accessible online at your bank.

g. It may be difficult to set up a bank account that does not charge monthly fees. Credit unions and local banks may be easier to work with than federal banks. The most common kind of bank account using an EIN for the ID number is a business account. See if your bank or credit union has the option to list your group as an "association." Listing it as a business or non-profit will likely have the bank requesting that you register with the state which we do not require you to do. Some credit unions require a savings account in order to set up an account. If this is the case, deposit the smallest required amount possible in the savings account and remember to include it in your total income on your yearly financial report. A money-market account may be another option. They limit the number of checks that may be written each month, but that is generally

not a problem. Also, opening a savings account in lieu of a checking account may be the only option that works for some Camps. The bank would issue a cashier's check the few times during the year that a check would be needed.

h. Do not accumulate large bank account balances. If you have a large amount in your account, lower your dues for a year or two to adjust the amount or consider making memorial donations to ISDUP for Members who have passed away. Donations can also be made to ISDUP for specific projects such as cleaning paintings, purchasing equipment, etc., or to any DUP museum, cabin, or marker project.
i. Do not have a "kitty" and do not collect cans of food, money, etc., for charities outside of DUP.
j. Do not use DUP Camp funds for personal activities such as when a board Member is ill, or a death occurs. Donations from individual Camp members should be used for items like flowers, gifts, and cards and should be sent from those individuals, not the Camp. It is appropriate, however, to honor women in your DUP Camp with DUP pins or awards or small gifts financed in a reasonable amount from your Camp checking account for their service or years enrolled in DUP.
k. Failure to follow the instructions, policies, and direction of the Captain and Camp Board with the checking account will result in dismissal of your position.

4. Reports

a. Camp Membership Dues
The Camp Secretary/Treasurer forwards the original Camp Roster and Camp Membership Dues Summary Sheet to the Company Treasurer by October 15. ONE check made out to the Company is due along with the reports. The amount should cover the ISDUP and Company dues for all active Members and the ISDUP and Company dues for all active Associates. Refer to the Camp Membership Dues Instructions found at: ISDUP.org → Forms tab → Membership Dues. A copy of the Camp Membership Dues Summary as well as the Camp Roster should be archived with your Camp's permanent records.

b. Camp Annual Financial Review
This report is prepared by the Camp Treasurer following the conclusion of the DUP year (operational and fiscal) on May 31. It summarizes the Camp income and expenses for the DUP fiscal year (June 1 through May 31) and should be sent to the Company Treasurer by June 15. This report also tracks the filing of the 990-N e-postcard for those camps who have jurisdiction over a DUP cabin or museum. Refer to section 5. IRS and Tax Information below for more information. This report requires the review and signature of the Camp Captain and one other elected member of the Camp Board other than the Treasurer. It is found at: ISDUP.org → Forms tab → Treasurer. A copy of the Camp Annual Financial Review should be archived with your Camp's permanent records.

c. Satellite Museum Annual Financial Review
For those Camps who have a separate bank account for a museum or keep a separate ledger for museum funds, it is required that the Satellite Museum Annual Financial Review be filled out with required signatures and sent to the Company Treasurer by June 15. She will then forward a copy to the ISDUP Treasurer by June 30. Please see more specific guidelines and instructions at: ISDUP.org → Leadership tab → Camp Officer Information → Camp Officer Responsibilities → Museum Director and Board.

d. Late Dues
Late Member and Associate dues may be received at any time during the year. They should be submitted to the Company Treasurer along with the Record Change Form found at: ISDUP.org → Forms tab → Secretary. Check the late dues box. The Company Treasurer will then send it to the ISDUP Membership Department.

e. Memorial Donations
Donations made to ISDUP on the Camp level in honor of a daughter who has passed away are sent directly to the ISDUP Secretary. The donation should be accompanied with a Memorial Donation Form found at: ISDUP.org → Forms tab → Other.

5. IRS and Tax Information

a. Camps should ensure compliance with IRS and tax concerns if the Camp has jurisdiction over a museum, cemetery, cabin, or historical site or over artifacts housed within a public building. If the Camp does not have any such jurisdiction, they typically will not need to file a 990-N e-postcard.
b. Those Camps who do have this jurisdiction need to fill out one-time paperwork to be included in the Group Exemption under the ISDUP umbrella to qualify for tax exempt status if they have not already done so (contact ISDUP Treasurer for more information).
c. In the case of DUP artifacts being housed in a public building not owned by DUP, if the city, etc., owning the building will accept all liability pertaining to the DUP artifacts housed therein, the Camp will generally not have to fill out the paperwork to be included in the ISDUP group exemption and will not have to file the yearly 990-N e-postcard.
d. Those Camps who plan to apply for a grant or are soliciting donations above and beyond Member and Associate dues also need to apply to be on the Group Exemption and are required to file a 990-N e-postcard annually if the average gross receipts for the prior three years (the year for which you are filing and the prior two years) is less than $50,000 (see Section 3). If the amount is higher than $50,000, a Form 990-EZ is filed instead up until either the income amount surpasses $200,000 in a year or the entity has more than $500,000 in assets. Filing the EZ Form will most likely require the aid of an accountant. (If you are using a small portion of your Camp dues to donate towards a local DUP museum, etc., but are not raising other money for this purpose, the filing of the e-postcard and Group Exemption paperwork are not required.)
Click here to file the 990-N e-postcard. Click here to access a helpful printable user guide you can use in your e-filing.
e. A Charitable Solicitations Permit may be required to apply for a grant from your state. This permit may also be required for DUP entities soliciting donations to go towards a museum, cabin, cemetery, or other project. (This does not apply to Camps/Companies who request an **optional** donation of each member to their said entity.) **As of 2024, these permits are no longer required in Utah. Form 990 forms of all types still need to be filed as required (see Section 5-d).** Check with your respective state to see if a Charitable Solicitation Permit is required in order to solicit funds. If your state requires a permit, please refer to the document found at: ISDUP.org → Leadership tab → Camp Officer Information → IRS Charitable Solicitation Permits, and Sales Tax Information for DUP Camps and Companies for more clarification.
f. The Group Exemption status stays current as long as a 990-N e-postcard is filed each year between June 1 and October 15. The ISDUP Treasurer can send you the link to file the postcard with the IRS or use the link in 5-d. If you fail to file the postcard by October 15 and have filed in the past, you will receive a late notice from the IRS, usually in February of the next year. The postcard can be filed at that time for the previous year but should be filed again after June 1 for the current year. (The fiscal year is identified by when it begins, so, for example, the 2021 fiscal year begins June 1, 2021 and ends May 31, 2022. The filing between June 1 and October 15 of 2022 would be for the 2021 fiscal year.)
g. If your Camp fails to file for three consecutive years, your tax-exempt status with the IRS will be revoked. If you have filed in the past and do not need this status because you do not have jurisdiction over any of the above listed entities, there is no problem. In fact, in this instance, it is

best to take no action for three years and let the status lapse. However, if you need to maintain that status and your status is revoked, the IRS charges a fee to be reinstated using the same EIN number.

h. If for any reason your EIN number is cancelled, do not contact the IRS and do not pay anyone to re-activate the number. Contact the ISDUP Treasurer for more information.
i. Sales tax rules vary from state to state. For information on state sales tax and other tax questions, refer to the document found at: ISDUP.org → Leadership tab → Camp Officer Information → IRS Charitable Solicitation Permits, and Sales Tax Information for DUP Camps and Companies.

6. Fundraisers, Donations, or Service Projects

a. In accordance with ISDUP policy, DUP Camps and Companies cannot raise money or receive donations, **monetary or otherwise**, for other organizations outside of DUP. For example, a DUP Camp or Company should not sell items to raise money for the local library, donate hand-made or store-bought items to care facilities, or conduct a food drive for the local food bank and then donate from DUP to these entities.
b. Daughters wishing to make donations or raise money for these types of groups need to do so as individuals and not tie those donations in any way back to DUP nor should any monies or items collected or made be associated with a DUP Camp or Company.
c. Camps and Companies may receive donations or hold fundraisers such as selling a cookbook or having a bake sale to raise money towards the cost of a DUP marker, to maintain a DUP cabin or museum, or to provide needed funds for a special event or project related to your Camp or Company meetings.
d. If fundraisers are held on a regular basis and/or bring in a fairly sizable amount of money, the Camp or Company will need to fill out paperwork to be on ISDUP's Group Exemption as a non-profit if they have not already done so. Refer to the document found at: ISDUP.org → Leadership tab → Camp Officer Information → IRS Charitable Solicitation Permits, and Sales Tax Information for DUP Camps and Companies for more clarification.

7. Raffles

In the State of Utah and in several other states, holding a raffle is illegal. Know the law of the state in which you live before organizing any such event to raise money for your Camp or Company. One way you can legally sell a ticket to win a prize is to make sure that everyone who buys a ticket gets something, even if it is a candy bar, and then one person can win the big prize. The definition of gambling is purchasing a "chance" to win something; therefore, by ensuring everyone gets something for their purchase, it no longer fits the definition.

8. Resources Found at ISDUP.org

For Treasurer Accounting Functions

- Camp Annual Financial Review
- Treasurer Financial Record
- IRS, Charitable Solicitation Permits, and Sales Tax Information for DUP Camps and Companies
- Memorial Donation Form
- Camp and Company Reports and Routing

For Processing Annual Membership Dues

- Camp Membership Dues Summary Sheet
- Camp Membership Dues Instructions
- Dues Chart Easy Calculator
- Camp and Company Reports and Routing

Camp Treasurer Deadlines at a Glance			
Due	**Report Form**	**Prepared By**	**Sent To & Retained By**
October 15	Camp Membership Dues Summary Sheet, Camp Roster, Dues *(one check to Company)*	Camp Secretary/ Treasurer *(collaborate)*	Company Treasurer
June 15	Camp Annual Financial Review	Camp Treasurer	Company Treasurer
June 15	Satellite Museum Annual Financial Review *(when applicable-see section 4c above)*	Museum Treasurer or Camp Treasurer *(when applicable)*	Company Treasurer who forwards a copy to ISDUP Treasurer by June 30.

Membership Dues Flow Chart

Camps	Company	ISDUP
October 15 Camp Dues to Company Treasurer *(One check)*	**October 31** Company Dues to ISDUP (*One check)*	**ISDUP** Membership Department
Camps 1. Camp Treasurer with the assistance of the Camp Secretary completes the following: • ***Camp Roster*** ○ Mark amount paid. ○ Update Member and Associate records (address, cell number, home number, email, 4-digit zip code extension, etc.) ○ Provide information directly on the Camp Roster of moves, transfers, status, deaths, etc. using Camp Membership Dues Instructions. ○ Check "opt out" for those wishing to receive the *Legacy* electronically. • ***Camp Membership Dues Summary Sheet*** 2. Camp Treasurer prepares **one** check payable to the **Company** for ISDUP and Company dues. Check is signed by two authorized individuals. (Keep Camp dues.) 3. Send check, Camp Roster, and Camp Membership Dues Summary Sheet to Company Treasurer by October 15. 4. Send late dues along with Record Change Form to Company Treasurer as received.	**Company** 1. Company Treasurer shall: • Complete ***Company Membership Dues Summary Sheet*** • Attach ***Camp Roster*** from each Camp. • Keep Company dues. 2. Company Treasurer prepares only **one** check payable to ISDUP for International dues. Check is signed by two authorized individuals. 3. Send **one** check, Company Membership Dues Summary Sheet, and Camp Rosters to ISDUP by October 31. Venmo payments also accepted using Venmo Guidelines found at: ISDUP.org → Leadership tab → Company Officer Information → Venmo Guidelines. 4. Do not send Camp Membership Dues Summary Sheets to ISDUP, only the Company Membership Dues Summary Sheet is forwarded. 5. Send late dues along with Record Change Form to ISDUP as received from Camps.	**ISDUP** 1. Receives and processes dues for all Companies. 2. Processes late dues as received.

If you are a "*One* Camp Company," you do not need to complete the Camp Membership Dues Summary Sheet, only the Company Membership Dues Summary Sheet.

For questions, contact the ISDUP Membership Department at 801-532-6479, ext. 204 or by email to membership@isdup.org.