WCMGA Treasurer

Advisors: Ex-Officio Treasurer, Chapter President, Director #1 (Business Manager) and OMGA Treasurer

Directly responsible to: Washington County MG Chapter Executive Board

Purpose: To have custody of the Chapter funds, to accurately account for receipts and disbursements for the Chapter and to provide financial analysis towards the responsible management of funds according to WCMGA policy and IRS requirements.

Benefits of the position: Getting to know the other chapter members and having an appreciation of where the chapter funds come from and how they are used to further the mission of the Washington County Master Gardener program.

Major duties:

Banking, Receipts, and Disbursements

- Authorized signers to the bank accounts are adjusted following the installation of new officers at the December meeting. The Authorized Signers include the Treasurer, the President, and the ExOfficio Treasurer. It is the responsibility of the Treasurer to ensure that the Authorized Signers, and only those Authorized Signers, are registered with the bank as having access to the financial assets of the Chapter during the ensuing year. The Business Manager and the Treasurer can hold credit cards for the Association.
- Ensure that all receipts of WCMGA, whether checks, cash, or electronic payments, are promptly deposited according to financial procedure to the chapter's accounts at the financial institution approved by the Executive Board.
- Disburse the funds of the Chapter in accordance with the approved budget, and with the authorizations and guidelines required by WCMGA Financial Policies, Guidelines and Procedures.
- Prepare a reconciliation of the WCMGA bank accounts, and reports of all monthly transactions, Statement of Activity, Statement of Financial Position, Budget vs Actual, and rolling equity at the end of each month for independent review by the WCMGA Business Manager.
- Keep an accurate, contemporaneous account of receipts and disbursements of WCMGA for use in reporting the financial condition of the Chapter to the Executive Board, membership, and OMGA.
- Maintain digital copies and back-ups of disbursements, with related documentation and authorizations, and of deposit receipts and any related documentation. Bookkeeping records and reports will be submitted, as appropriate, to the Record Retention Archive monthly and the Audit Committee annually.
- Assist the Audit Committee with navigating QuickBooks records, as needed. Prepare the Cash Reserves calculation for the Audit Committee Report according to the By Laws.

Financial Reporting

- WCMGA's financial system operates on a cash basis with a fiscal year of January 1 to December 31.
- Prepare the Budget vs Actual, the Statement of Activity and the Statement of Financial Position reports each month for presentation to the Executive Board.

Submit the monthly reports to the WCMGA website for posting on the Chapter Members page.

- Attend WCMGA chapter meetings and Executive Board meetings, prepared to provide relevant financial analysis and address questions from members and the Board about the Chapter's finances.
- Prepare special reports, as requested by activity leads, for purposes of tracking budgeted expenditures.
- Ensure that WCMGA donation acknowledgements of $100 or more are provided,as requested, to donors, either by the member who accepted the donation or by the Treasurer, as appropriate. Maintain a list of all donations received during the year.
- Prepare the End of Year Report, as required by OMGA. One copy of the report is due to the OMGA Treasurer by January 31st of the year following the report year. A second copy is provided to the WCMGA Business Manager for the Records Retention archive.

Budget Committee

Treasurer is responsible for convening the standing Budget Committee (Business Manager, Fundraising Director, and Vice President) and recruiting a member-at-large to prepare a draft budget to be proposed to the Board at the September Board meeting and approval at the October Board meeting. The President, with the Treasurer's aid, presents the budget to the membership at the November Chapter meeting with a vote for approval at the December Chapter meeting.

Skills needed:

- Bookkeeping
- Organizational
- Communication
- Basic financial analysis
- Working knowledge of QuickBooks is helpful
- Basic knowledge of Excel software is helpful

Term: Two years as Treasurer, continuing, as needed, as Ex-Officio Treasurer.

Time involved: 8-10 hours monthly plus additional time seasonally (Preparing the annual report for OMGA, cash handling at Gardenfest plant sale, 1099NEC report filing as needed, handling membership dues reporting)

Training: From past Treasurer, WCMGA and OMGA policy, and the Treasurer's Procedural Notebook.

Supports: WCMGA Board, Audit Committee and Budget committee; OMGA Treasurer

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