United States Women of Today
TREASURER'S MANUAL

MISSION

"OUR MISSION IS TO PROVIDE OPPORTUNITIES IN THE AREAS OF COMMUNITY SERVICE, LEADERSHIP TRAINING, PERSONAL GROWTH AND WORK IN PARTNERSHIPS WITH MULTIPLE CHARITIES."

VISION

"WE ARE PASSIONATE PEOPLE OF ACTION… EMPOWERING INDIVIDUALS TO MAKE A DIFFERENCE IN THEIR LIVES AND COMMUNITIES."

BENEFITS

BENEFITS FROM PARTICIPATING IN WOMEN OF TODAY:

- UNITED IN OUR VISON TO MAKE A DIFFERENCE THROUGH SERVICE AND COMMUNITY INVOLVEMENT.
- ENRICH AND EMPOWER WOMEN IN OUR COMMUNITIES.
- FOSTER A WELCOMING AND INCLUSIVE SOCIAL EXPERIENCE.
- WOMEN GAIN CONFIDENCE TO LEAD.
- CREATING SUPPORTIVE CONNECTIONS AS WE DEVELOP LIFELONG FRIENDSHIPS

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I. INTRODUCTION

This manual has been compiled to help you have a successful year as treasurer of your organization. It contains information regarding the general treasurer's responsibilities on all levels, file management suggestions, organizational and liability topics and information on running a successful ways & means area.

A. FINANCIAL ORGANIZATION OF THE UNITED STATES WOMEN OF TODAY

The United States Women of Today Bylaws and Policies dictate the organization's financial guidelines. The National Treasurer manages financial management of the organization with approval by the National President, Board of Directors and Finance Committee.

The Board of Directors consists of all National Staff as non-voting members and all State Presidents as voting Members.

The Finance Committee consists of the current National Treasurer as chairman, the immediate Past National Treasurer, one other Executive Committee member selected by the National President and three (3) State Presidents or their representatives appointed by the National President. The Finance Committee is responsible for the following:

- Reviewing current financial status of the United States Women of Today at each National meeting.
- Making recommendations to the Board of Directors regarding any budgetary changes, National store products and other matters of financial concern.
- Preparing proposed budget for approval by the new Board of Directors at the Annual Meeting.

II. RESPONSIBILITY OF A TREASURER

National Treasurer

- Accurately record the financial transactions of the national organization.
- Review and initiate revisions to the USWT Treasurer's Manual.
- Reconcile accounts and statements for membership and review for accuracy.
- File all required tax and audit papers.
- Responsible for all Ways and Means and managing the national store.
- Chair of the finance committee.
- Prepare a budget for the coming year
- Give staff reports at all Board of Directors meetings, communicate each trimester with state contacts and provide a monthly report to the national president.

State Treasurer

- Accurately record the financial transactions of the state organization.
- Deposit all funds and pay all bills in a timely manner; ensure all requests for payment have the necessary invoices/receipts.
- Collect dues from the local level for new members and renewing members.
  - Follow up on the local level if dues are not in by the deadline so that all dues owing in a particular trimester are remitted to the national membership vice president.
- Remit the national dues by the deadline to the national membership vice president.

- Reconcile the checking account monthly and prepare periodic financial statements for the membership.
- Review the financial statements for accuracy in posting of income and expenses.
- Monitor the budget for the state officers and miscellaneous line items and suggest modifications at the midyear budget meeting.
- Oversee all Ways and Means for the state level.
- Recognize members with awards for outstanding achievements.
- Manage the state store.
  - Order new and restock merchandise for sale to the membership.
  - Promote sales of state merchandise.
  - Package and mail out orders, if members order merchandise through the mail.
  - Have the state store open at conventions for the convenience of the membership.
- Act as chair of the state finance committee.
  - Prepare and mail out agenda and supporting materials prior to the finance meeting.
  - Ensure accurate minutes are taken of the meeting and submitted to the state membership.
- Prepare a budget for the upcoming year along with the state finance committee.
- Give staff reports at all Board of Directors meetings.
- Provide communication each trimester with the local contacts.
- Provide a monthly report to the state president.
- Prepare and pay state sales tax for store sales

Local Treasurer

- Accurately record the financial transactions of the local organization.
- Deposit all funds and pay all bills in a timely manner; ensure all requests for payment have the necessary invoices/receipts.
- Local membership vice president may collect dues and submit to state membership vice president by due date.
  - Follow up on members if dues are not in by the deadline. This may be local Membership Vice President duties
- Reconcile the checking account monthly and prepare periodic financial statements for the membership.
- Monitor the budget for the officers and miscellaneous line items and suggest modifications at the midyear budget meeting.
- Recognize members with awards for outstanding achievements.
- Act as chair of the local finance committee, if applicable in local chapters
  - Prepare and mail out agenda and supporting materials prior to the finance meeting.
  - Ensure accurate minutes are taken of the meeting and submitted to the membership.
- Prepare a budget for the upcoming year along with the local finance committee.
- Give written and oral reports at all membership meetings.

III. FINANCIAL MANAGEMENT

The most important job of treasurer is maintaining the money of the organization. It is important to be current in all the accounts, pay bills in a timely manner and keep track of officers' budgets. It is your responsibility to help maintain the fiscal soundness of the organization. It is very easy to have overrun budgets and overdrafts can occur when the Treasurer is not keeping track of the finances.

A. **Bank Accounts**

Questions you may want to ask include: Is there a daily minimum balance on the account? Do you have interest checking? What types of monthly fees are there? What are the check charges? Do you have a special account for nonprofit organizations?

- **Required Signatures**

Each designated signer will need to sign a bank signature card. On the National level, all accounts should have a minimum of 3 signers, more are fine: the President, the Membership Vice President and the Treasurer. Each state and chapter operate differently, but it is suggested that all accounts be opened with the Treasurer and President as the primary signers, with at least 1 additional officer as a signer in case of emergency. - Each year the Treasurer, President and designated officer will need to sign a bank signature card as soon as they become officers. Also, remember to update the address on the account if the address is not the organization's permanent one.

- **Checks**

Select the minimum number of checks needed for the fiscal year. If the organization has a permanent address, that address should be printed on the checks along with "_____Women of Today".

- **Deposits**

If your organization does not have one already, a very useful item is an endorsement stamp. It usually reads "For Deposit Only,_____Women of Today". For electronic deposit, check with the bank for requirements on endorsing checks.

- **Savings/ Certificates of Deposit**

If your treasury has a large average balance, consider opening a savings account or a certificate of deposit to earn extra interest. A savings account will be as liquid as a checking account, i.e. you have easy access without penalty. A certificate of deposit has higher interest than a savings account, but the shortest term for a CD is 3 months. If you need access to that portion of the treasury before the 3 months have passed, then you will pay a penalty for early withdrawal.

- **Recording Transactions**

If you stay current with all transactions, you can avoid the cost of overdrafts or fees falling below the minimum daily balance. Keep all transactions current in a check register, a financial management computer program like Quicken, MS Money, or electronic spreadsheet. Unless you can travel with your computer, it makes sense to always have the correct balance recorded in your check register. Keep copies of all checks, deposit slips and banking statements.

- **Reconciliation**

It is important to reconcile your account monthly when the bank statement is available from the bank (online or in the mail).
This avoids carrying forward mistakes in your or the bank's accounting for longer than necessary. Also, if you receive interest on the account, you need to add the monthly interest to the check register.

B. **Budgeting**

To budget is to plan and control how much you spend. Budgeting is a management tool and should be simple to follow, yet effective in controlling the spending habits. Every organization should prepare a budget as a guideline for income and expenses. In an organization's first year of existence, this is not always an easy task, because you are not working with historical information, but you are estimating future spending.

- **Work with last year's budget:**

A good budget committee is the current Treasurer, Past Treasurer and current President. Use the past year's budget and annual treasurer's report to come up with an outline. Remember to be conservative with income, especially new projects and show every expense imaginable.

NOTE:

1. Expected income should always meet or exceed expected expenses on an annual basis. If your treasury has a left over balance from previous years, this should be used as a buffer for unexpected expenses or special projects. Left over balance funds should not be used to increase normal expense budgets.

2. Unused budget line item balance cannot be carried over to the next year.

- **Approval:**

The budget should be approved according to the bylaws of your chapter or state. Once the budget is accepted by the membership, all transactions that fall within the realm of the budget are automatically authorized. Transactions DO NOT need to be approved by the membership if they are within the approved budget.

- **Changing the budget:**

A budget is simply a tool and not set in stone. It can be adjusted after approval but should not be changed so often as to yield it to be useless.

- **Simple sample budget:**

Every budget will differ, but it is important to have line items in the budget for the income or expenses that you know exist. If it is possible to be specific, then be specific, i.e. rather than lump all officer's expenses underneath one category, break it down by officer.

Income:

Membership Dues	$
Ways & Means Projects	$
Sponsorships	$
Newsletter Advertising	$
Special Fundraising	$
Total Income	$

Expenses:

National Membership Dues	$
Ways & Means Expenses	$
Newsletter	$
Officer Expenses	$
Awards	$
Total Expenses	$
Net Income	$

C. **Bookkeeping System**

It is important to prepare a bookkeeping system for your organization. The bookkeeping system does not have to be complicated but should be thorough enough for you to always have information available on the areas where you have received money and the areas where you have spent.

There are two elements to bookkeeping: the checkbook and the ledger. Both a paper system and a financial management computer system are described below.

- **Spreadsheet System**

1. Checkbook- In the checkbook you record all monies received and all monies disbursed. Disbursements should always be made by Check, not in cash. This makes it easier to track when checks have been issued.
2. Ledger- Your ledger keeps track of money spent and money received by area or chapter activity. You should be able to look at your ledger and see how much you have spent on newsletter dues, postage, etc. or how much you have received from a Ways & Means project, dues, etc.

How to set up a ledger-

1. To set up a ledger
2. Use each item on your budget for the accounts. For example, using your budget, set up a ledger account tab for dues, Ways & Means, Vice President expenses, etc.
3. Within the set tabs, there can be separate sections. For example, under dues, a section for new members and renewing members; under Ways & Means, sections can be created for the rummage sale and the benefit dance; under VP expenses, a section can be created for postage and copies.
4. Each tab should have three headings: Income, Expense and Balance. Each tab should also contain a line with the amount budgeted to the account.
5. Each time a check is written, enter the amount for which it is written in the "Expense" column of the appropriate account and indicate the account's balance, which will either be positive or negative.
6. Each time money is deposited, enter the amount in the income column of the appropriate account, and indicate the account's balance.
7. Some accounts will always have a positive balance, such as dues accounts, while others will have negative balances, such as postage.

   The total difference between your expenses and income (of all accounts) should ALWAYS equal the balance of your checking and savings accounts. It is recommended that you balance your ledger accounts. For example, if all expenses in the ledger total $876 and all income totals $1200, the bank accounts should total of $324.
8. See the following page for a sample paper ledger system

Sample Spreadsheet Ledger System

In the following sample ledger, there is a tab for dues and a section for tracking whether dues were from new members or renewals. There will also be a tab for each project. The transactions in the ledger for dues would look as follows:

• **Financial Management Computer Package**

There are a number of financial management packages on the market available for computers, i.e., QuickBooks, Quicken and MS Money. These programs make your job a lot easier because they allow you to enter the data once but manipulate the data to create any report that you need.

1. Checkbook- The data entry for the program occurs in the checkbook. In the checkbook you record all monies received and all monies disbursed.
2. Ledger- Once you have set up your categories of income and expense and used them when entering check and deposit information, you can create any report that you need. You do not need to set up the paper ledger system described above. Instead, using your computer program, you can create a report for postage spent by the president, or new dues received during the year. As much information is available to you as above, but much less work is involved.
3. Budget- This type of program also automatically keeps track of the budget. Once you have entered the budget information in the program, you can run a budget report at any time to see how your finances are doing.

D. **Reports**

It would be difficult to manage the finances of the organization without frequent reports to the Board of the organization and the membership. Many chapters and states require monthly reports of the treasury published in the newsletter. If your chapter or state does not publish newsletters, then copies of the treasury report should be brought to Board and membership meetings for review. This is an excellent way to include staff and membership in helping maintain the financial budget. It is suggested that the report includes all budget line items.

See Appendix A for a sample of a financial report.

E. **Vouchers / Receipts**

No reimbursements should be made without receipts. All receipts should be attached to a voucher for easy filing. A voucher usually includes the following information:

Name	Itemized list of expenses
Address	Signature-of person requesting reimbursement
Office	Approval signature (Treasurer, President or both)
Date	Paid
Check number	Amount

Vouchers can be prepared and distributed to members during the beginning of the year for use throughout the year. The USWT Book of Forms also contains Expense and Miscellaneous Vouchers. Some chapters have officer vouchers for administrative expenses and miscellaneous vouchers for all other expenses, i.e. project expenses, awards, etc. All vouchers should be turned in as soon as possible after expenses are incurred or when the project is complete along with all receipts. The Treasurer should keep vouchers together by check number order for easy access to reimbursement information.

See Appendix B for samples of the National Officer Expense Voucher & Miscellaneous Voucher.

IV. FILE MANAGEMENT

It is very important to obtain and maintain the chapter or state financial records from the immediate past Treasurer. Financial records should include:

1. Chapter financial records
   - Ledgers or journals or computers reports (paper copy and flash drive)

2. Account materials
   - Checkbook, passbook
   - Endorsement stamp
   - Deposit records

3. Financial records and statements (these should contain at least 3 years of the organization)
   - Bank statements of past Treasurers
   - Checking and Savings statements
   - Vouchers / Receipts
   - Budget analyses

4. Tax records
   - 990 990EZ filings for 501 (c) 4 chapters or states
   - Annual reports to state for corporation purposes
   - Any other necessary reports required by state, i.e. public charity form • Sales tax report, if chapter or state is considered sales tax exempt

5. Historical records
   - Annual statement for history of organization
   - Annual summary of financial year reports
   - Annual minutes of financial committee, if applicable
   - Annual statements of ways & means inventory and pricing, if applicable

6. Permanent records
   - Employment identification number (EIN)
   - Recognition of tax- exemption letter
   - Articles of incorporation
   - Copies of tax returns (990 form)
   - Copies of any other required annual filing
   - Sales tax permit, if applicable
   - Sales tax reports, if applicable

Records can be kept in file folder organized in hanging folders in a compact storage case for easiest retrieval and examination. Make sure the records are in good condition before passing them on to the next Treasurer and don't forget to include your own records.

Other files that pertain to your office that should be passed on each year, but kept for only the immediate past year include:

1. All outgoing mailings. "Mark on them who to send to."
2. Newsletter articles.
3. Local chapter mailing articles.
4. Awards lists include what you gave as well as when it was given.
5. Copies of mail received that have an outstanding issue, i.e. membership dues dispute, bank error, etc.

V. NEW CHAPTER/STATE

During the startup of your organization, it is important to organize effectively and protect the liability of your members. This would include incorporating, applying for an employment identification number, filing the appropriate nonprofit/ charitable forms for your state, bonding your financial officers, buying liability insurance and possibly applying for IRS tax- exemption status.

A. **Articles of Incorporation**

You can check to see if your chapter or state is incorporated by contacting your state's Secretary of State to see if your organization's articles of incorporation are on file.

Incorporation is very important to a chapter/ state because it transfers liability from individual members to chapter/ state as an entity itself.

If you are not incorporated, file for incorporation now! Each state's incorporation process differs, but the application usually asks for the organization's charter and bylaws.

B. **Employment Identification Number (EIN)/ Tax ID**

An EIN/ Tax ID Number (the two are used interchangeably) is important to have for use on the checking account, instead of someone's personal social security number. The EIN should be filed for after a chapter has incorporated. If the chapter incorporates after receiving an EIN, the EIN application should be sent in again with the changes in legal status. To obtain an EIN#, you must complete IRS Form #SS-4. A #SS-4 form can be obtained from your local IRS office, an IRS forms distribution center, or the IRS website. Once the application is complete, you will receive your EIN in 4-6 weeks. The EIN should be used for all tax- related correspondence and documents.

NOTE: Assignment of this number does not grant tax- exempt status or sales tax exempt status to nonprofit organizations.

See Appendix C for sample EIN Form

C. **Liability Insurance**

Liability insurance can be purchased through a local agent for chapters and if needed, the state. Liability insurance offers another layer of liability protection for individual members. Since your chapter deals with the general public on a frequent basis, it is important to protect the members and the chapter from damages resulting from public injury or suit. In many towns, a chapter cannot use private halls or participate in large fairs without being insured. The downside of insurance is the cost to the chapter, but the premium prices for insurance vary by company, so be sure to shop around. An alternative to obtaining insurance is to obtain temporary insurance for particular public events held by the organization.

D. **Bonding**

A Surety Bonding for your organization can be obtained through an insurance agent that specializes in bonding. A Surety Bonding will protect an organization from financial fraud. An application should be filled out for the person(s) with access to the treasury, i.e. the Treasurer and President. If accepted for bonding, the agent will inform you of the premium. Make sure you shop around to get the lowest premium. Bonding policies can be expensive for a chapter/ state. If you do not have a great deal of money passing through the treasury, this may be an expense you can do without. It is suggested that each state organization has a Surety Bonding.

E. **Tax Exemption Status**

States and chapters with large treasuries will usually file for tax- exemption status in order to be recognized as exempt from income tax by the IRS. Without this exemption, your chapter may be held liable for tax on all income it receives. Tax exemption filing is expensive but done only once. Tax exemption forms should be filed within 15 months from the chapter's charter date but can also be completed at a later date. There are two types of tax exemption status that can be filed by an organization.

501(c)(4) status: Most Women of Today organizations qualify for this status. It is used for "civic leagues, social welfare organizations, or local associations of employees". This application is short and not very hard to complete. It has a minimum fee of $150.00.

501(c)(3) status: This application is long and complicated. This type of status places many restrictions on an organization's activities. It is used mostly for organizations that survive on donations for existence. The United States Women of Today Charities is an example of a 501(c)(3) organization.

Federal Forms to File:

- Form 1024- application for 501(c)(4) exemption
- Form 1023- application for 501(c)(3) exemption
- Form 8718- user fee for exemption request
- Form 1024 requires a signed copy of bylaws, articles of corporation, and financial statements for the past 3 years if applicable.

Exemption is usually received within 12- 15 months of filing.

State Forms to File: Contact your State Department of Revenue or Secretary of State to see what they require.

Maintenance of Tax- Exemption:
A 990EZ is required to be filed with the IRS every year if your organization has gross receipts of less than $50,000. For organizations that make more than $50,000 a 990 regular form would be filed. Any 990 form filed would be for the Women of Today financial year; it becomes public record once filed.
NOTE: As tax- exempt organizations, your total spent on the administration of your chapter should not exceed 1/3 of your total income. That is important criteria in being recognized as tax- exempt! For example, if you take in $3000, the maximum amount spent on operating should not exceed $1000. The remaining $2000 should be donations and community services.
NOTE: This can be completed online.

VI. WAYS & MEANS

The ways & means area in all parts of the organization is essential to raising funds to give donations and run community and individual development projects. Local chapters tend to raise money running ways & means projects. Some states hold ways & means projects, but states also raise money by selling ways & means items. On the US level, a National Store with ways & means items reflecting the United States Women of Today, Women of Today and the current president's theme.

A. Safeguarding Assets – protection for chapter/state and the treasurer

Ways and Means Store

- A recorded inventory balance should be kept and updated when new inventory is added, or adjustments are made.
- The record of items sold should also be recorded and reconciled to the deposit of store sales.

- Each trimester, it is important to count the inventory and reconcile to the sales. Any discrepancies need to be accounted for, and inventory totals adjusted. Examples of when inventory would need to be adjusted are damaged goods, donation of items or items used for member recognition.

Ways and Means Projects

- At the completion of a project. The revenues should be double counted by treasurer/project chair and then by a second member before monies are removed from project site and is deposited. This is especially important when large sums of money are involved and revenues can not be reconciled to ticket sales.

B. Fundraising Projects

There are two types of fundraiser projects: merchandise fundraising which is done through a company where the organization gets a percentage of proceeds from the sales, and event fundraising where the organization gets a chairperson, sets up a budget and runs a project to generate income.

• Merchandise Fundraising

A merchandise fundraising project can be set up a lot easier than an event fundraiser, because most of the supplies for selling items come from the manufacturer or distributor of the merchandise. A chapter/state can distribute forms for members to sell the items. Most fundraisers such as this are now done on time so you would be giving out a link to a "party" and then members order and have things shipped directly to them and your organization gets a check for profits. This kind of fundraiser can be promoted to your members, friends, family, etc.

Examples of this type of fundraising includes:

Party Lite / Yankee Candles
Candy
Discovery Toys
Gourmet Coffee & Cocoa
Gift Wrapping Paper / Stationery
Baskets
Tupperware

A merchandise fundraising project can be set up a lot easier than an event fundraiser, because most of the supplies for selling items come from the manufacturer or distributor of the merchandise. A chapter/ state can distribute forms for members to sell the items or the organization can run a "party" where the items are sold to members and possibly the general public.

• Event Fundraising

Event fundraising encompasses projects that take a week to put together and those that take most of the year. Ideas for event fundraising can be found by looking at other organizations, other chapters/ states.

Examples of event fundraising includes:

House Tour
Dinner Auction
Bake Sale
Garden Show
Jail & Bail
Food Stand at Fair, Carnival, Balloon Show
Beautiful Baby / Pet Contest
Arts & Crafts Show
Charity Basketball Game
Pancake Breakfast
Telethon
Road Race
Chapter Cookbooks
Bike-a-thon

To run an efficient fundraiser, it is important to have the following in place:

Chairperson- Every project needs one person (or two) to be responsible for the project committee and for reports to the organization. The chairperson coordinates the project schedule and fills in jobs that haven't been covered by committee members or general members. The chairperson usually reports to an officer of the organization, for example, a ways & means vice president, internal vice president, or president.

Committee- The committee meets at times designated by the chairperson and discusses the progress of the project. In many projects, committee members take sub-chair positions; therefore, they are responsible for a portion of the project like food, publicity, decorations, etc.

Budget- If you do not have a budget for a project, it is easy to spend more than you receive. Especially in a fundraiser for the chapter, the more costs are kept down, the more income for the chapter project or community donations. The budget should be as detailed as possible, including all expenses categories for project: copies, publicity, stationary, entertainment, supplies, decorations, food, etc. The chairperson is responsible for keeping all committee members and the project on budget.

Communication- Since the whole organization is usually needed to run a fundraiser, it is important to keep members informed of the committee activities. Newsletter articles, fliers, sign-ups, and reports at meetings are all very important. The more members know, the more they may be willing to volunteer for the project.

Publicity- Most fundraiser projects cannot be successful unless there is a good public relations campaign. For large projects, publicity sub-chairs usually handles the project publicity. Publicity can include: banners, cable television, radio spots, fliers, posters, invitations, phone calls, social media and newspaper advertising. If a fundraising project is new, the publicity is essential to letting the general public know about the project. Projects that are held as a yearly event have the advantage of previous publicity; but should still have some publicity

Raffles

A raffle is a commonly used event to raise money for an organization. Raffles include the dollar auction and the penny board. Many states require organization to get/ hold a gambling license for raffles, which can be obtained from your state gaming commission. For small gaming events or one-time events, an exemption may be obtained depending on your state. Raffles may be able to be run without a license if you ask for donations toward the ticket rather than a fee. Please check your state laws regarding raffles. Fundraising ideas can be found online or from the National Treasurer.

D. Ways & Means Items

National and some states offer ways & means items available through a 'Store'. The store is usually at the same residence as the Treasurer. Items can be purchased via mail or at meetings. To run an efficient store, it is important to create order forms, inventory lists and vendor addresses. It is also important to have a relatively quick turnaround between order received and order sent.

- To generate orders and publicize the items that are available, it is important to generate an order form that can be included in newsletters, sent out to officers or handed out at a meeting. The order form will also help you keep track of inventory, shipping cost, and popular items.

Order forms should contain:

Area for a person's address/ phone/ email
Shipping costs
The store's contact and address
Receive/ send date

List of ways & means items and price
Inventory check-off

You can also make an order brochure with pictures or photos of your items. This allows members to see the product before purchasing. Using photocopies of items or if materials are available, color brochures. Remember, you don't want to spend too much on a brochure, unless you believe it will make a difference in how much you sell.

Keep all order forms until the end of the year and until you have reconciled the inventory beginning and ending totals for the year.

See appendix D for sample of order form

- **Inventory** Lists are important for yourself and future Treasurers, because they allow you to see how items sold. Past lists also give you an idea of good pricing. An inventory list can be simple. Before you start selling the items for the year, count how many of each that you have in your possession. If you receive any new items, put the initial amount received as your beginning inventory. Create a beginning year inventory list with all items and their amounts; these amounts will not change. You can add a column for sales and a column for ending inventory. Keep track throughout the year on the items that are selling. A quick glance at the inventory list will let you know if you need to order more of a particular item or if an item is not selling very well. At the end of the year, count your inventory again to see if your totals match your ending totals on your lists. Keep this information in your files for the next Treasurer. This information will help them when they decide to order merchandise.

- **Vendor** Addresses are an important list to keep. Who do you get the items from for the least price? What vendors might already have your screen or artwork? Artwork can add anywhere from $10 to $100 more onto the price of an item. Keep a list of vendors and the items that you have purchased from them, including their total cost. Each Treasurer can review the list when ordering items, make some comparison phone calls or even add vendors. This list will make each year's job of ordering items a lot easier!

- **Pricing** a ways & means item for the store is important to cover all costs, including shipping, and still make some profit. Once a bill has been received for the purchase of a particular item, you need to figure out the cost per item. To make a profit, you can charge anywhere from 10% markup for incentives and awards bought by staff and at least 30% markup for items sold to the general membership.

- **Selling** items can be sold via order forms through the mail or at meetings. When setting up for meetings, makes sure the ways & means table is inviting and in a good location. Offer a promotion or have a raffle to entice members to your table.
  Another avenue that can be used for selling items is the Internet. You can create a web page and publish the address in your newsletter. Members surfing the web pages of your site can see actual pictures of items available and will be able to print an order form.

Appendix A: Sample of a Financial Report

ANY STATE WOMEN OF TODAY
FINANCIAL REPORT

JANUARY 10, 2025

INCOME	
Dues Income (50 Members X $25.00)	$1,250.00
Ways and Means	100.00
Breakfast with Santa	800.00
TOTAL	**$2,150.00**
EXPENSES	
National Dues (50 members X $5.00)	$250.00
Breakfast with Santa	300.00
President Reimbursement for Postage	9.80
Treasurer	25.00
Newsletter	50.00
TOTAL	**$634.80**
Total Income	$2,150.00
Less Total Expenses	634.80
Net Income	$1,515.20

Appendix B: Samples of the National officer Voucher and National Miscellaneous voucher

United States Women of Today

Expense Voucher

Send completed form to USWT Treasurer, postmarked May 1st. Attach all receipts and itemize expenses below.

Name _____ Date _____

Position _____ Total Expenses $ _____

Address _____

City _____ State _____ Zip _____

Signature _____

Expenses	Description of Expense	Quantity	Amount
Phone			
Postage			
Copies & Supplies			
Other Officer Expenses			
Incentives			
Travel			
Miscellaneous			

For Treasurer's Use Only

Annual Budget _____ Date Paid _____

Paid Year to Date _____

Paid This Voucher _____ Check No. _____

Total Paid _____

Remaining Budget _____

Approved by _____

Appendix C: Samples of the National officer Voucher and National Miscellaneous voucher

United States Women of Today

Miscellaneous Voucher

Mail this form to USWT Treasurer.

Vendor _____ Date _____

Address _____ Total Amount $ _____

City _____ State _____ Zip _____

Authorizing Officer _____

Please itemize and state purpose of each expense in the table below. Be sure to attach all receipts.

Explanation of Expense	Amount

For Treasurer's Use Only

Annual Budget _____ Date Paid _____

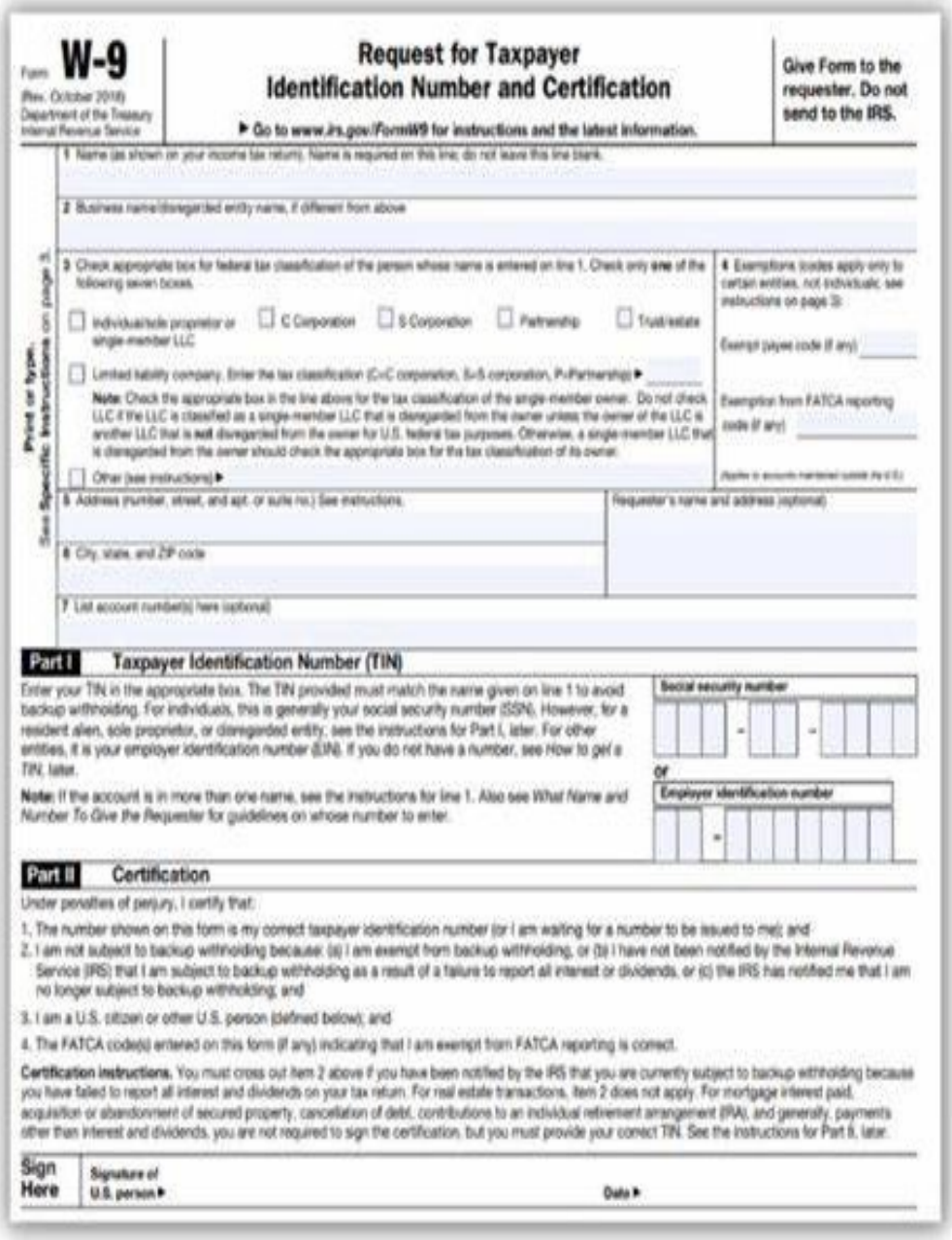
Paid This Voucher _____ Check No. _____

Total Paid _____

Remaining Budget _____

Approved by _____

Appendix D: Sample EIN Form



Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

___ - ___ - ____

or

Employer identification number

__ - _____

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ▶ **Date** ▶

Appendix E: Sample Order Form

UNITED STATES WOMEN OF TODAY
STORE ITEMS

DATE_____

Name _____

Email _____

Address _____

ITEM	QTY	PRICE	TOTAL
"Themed " current Presidents mug			
"Themed " current Presidents pads			
USWT pens – blue & white - new		$0.75	
USWT spiral pads – 6" x 9" - lined		$3.00	
USWT Lapel Pin (N/A)			
USWT Mini Flashlight Key Tag		$2.00	
USWT Pen		$1.50	
New USWT Pen/Pink Highlighter		$1.50	
New USWT Magnetic Memo Clip		$1.50	
USWT USB Flash Drives 4gb		$10.00	
Sticky Notes 'N Flags		$2.00	
Red Cloth Bags - sale		$1.00	
Business Messenger Bag - sale		$10.00	
"Themed" COB President mug - sale		$3.90	
"Themed" COB President notepad - sale		$1.00	
USWT 40th Year Lapel Pin - sale		$2.50	
USWT Luggage Tag - sale		$0,75	
USWT Mouse Pad		$7.50	
Shipping		$7.00	
Total			

Send orders to: (EMAIL OR ADDRESS HERE)