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 common sense. Typically, there are not too many transactions in the camp checking account in an annual year, but the job does require basics about money coming in, money going out, and reporting to the camp board and company treasurer.

Summary of ISDUP Constitution and Bylaws
The camp treasurer:
- Prepares the Camp Annual Financial Review due June 15 to the company treasurer.
- Collects annual dues and submits Camp Membership Dues Summary Sheet with required rosters and check to company treasurer by October 15.
- Prepares and presents a financial report to the camp when asked to do so and makes disbursements only as authorized or directed by the captain.

At least two signatures are required on all checks.

Responsibilities
1. Know Essential Dates and Deadlines
   b. October 15: Company and ISDUP dues along with Camp Membership Dues Summary Sheet and accompanying rosters due to company treasurer.
   c. Late Dues or Fees: Send to company recording secretary with Record Change Form. The company will send to ISDUP.
   d. Memorial Donations: The camp secretary works with the camp treasurer to send the form and the check directly to ISDUP corresponding secretary.

2. Assist in Developing and Maintaining Camp Budget as Determined by Camp Captain and Executive Committee
   a. Each camp treasurer should help prepare an annual budget with the assistance of the camp board. The projected annual expenses should include buying four (4) lesson books (Bylaws, p 35, sec 10) plus expenses to cover meetings, printing, postage, and other miscellaneous costs.
   b. Annual camp dues are calculated taking into account existing money. Increase dues or lower them according to need.
   c. Keep dues at an even amount (i.e. $3.00 not $2.73.)
   d. Associates donate fees to the camp, company, and ISDUP in the same amount as the member dues.
   e. Camp funds are to be used for DUP purposes which benefit the entire camp such as your monthly meetings.

3. Oversee Camp DUP Bank Account Under the Direction of the Camp Captain
   a. Obtain an EIN number for your camp if you do not already have one. Contact treasurer at ISDUP for specific instructions as to how to do this. Most banks and many credit unions require this to set up a checking account. Make sure you let the bank know that the EIN is for “banking purposes only.”
b. If your camp does need this tax-exempt status (because you have jurisdiction over a museum, cabin, cemetery, artifacts housed in a public building, etc.) your camp will be included under the DUP “umbrella” for charitable organizations as part of our group exemption upon completion of the necessary paperwork, but this should not affect 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 VI below on “IRS and Tax Concerns.”

c. Have a non-interest-bearing account.

d. 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. Whether the bank requires two signatures or not, ISDUP requires two signers on all checks. 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.

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’s Financial Records form (available online at ISDUP under Membership Tab, Forms and Applications, Treasurer’s Forms).

f. 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. When possible keep a digitized copy for permanent records.

g. Unless maintaining a museum, cabin, cemetery, etc., camps should not have a savings account. 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.

h. Do not accumulate large bank accounts. 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 daughters who have passed away. Donations can also be made to ISDUP or for general purposes 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.

k. The camp can consider donating funds to ISDUP rather than buying four books each year. The amount donated should be equal or greater than the amount they would spend on buying books.

l. Failure to follow the instructions, policies and direction of the captain and board with the checking account will result in dismissal of your position.

4. Develop Camp Financial Reports

a. Camp Membership Dues
The camp secretary/treasurer forwards the original Membership Report Roster (with the sticker on it), Camp Associate 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 fees for all active associates. Refer to the Membership Dues Instruction Sheet available on the ISDUP website under the Membership tab: Forms and Applications: Treasurer’s Forms for more information.
b. **Camp Annual Financial Review**
   This report is prepared by the camp treasurer following the end of the DUP fiscal year 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. The report requires the review and signature of the camp captain and two other elected members of the camp board other than the treasurer. The report form is available on the ISDUP website under the Membership tab: Forms and Applications: Treasurer’s Forms.

c. **Late Dues**
   Late member dues or associate fees may be received at any time during the year from the camps within your company. They should be submitted to the company treasurer. The company treasurer will send to the ISDUP membership department. Use the Membership Record Change Form or Associate Record Change Form and check late dues (available on the ISDUP website under the Membership tab: Forms and Applications: Administrative).

d. **Memorial Donations**
   Donations made to ISDUP on the camp level in honor of a daughter who has passed away are sent directly to the corresponding secretary at ISDUP. The donation should be accompanied with a Memorial Donation Form (available on the ISDUP website under the Membership tab: Forms and Applications: Administrative and Secretary Forms).

5. **Ensure Compliance With IRS and Tax Concerns**
   (If the camp has jurisdiction over a museum, cemetery, cabin or historical site or artifacts housed within a public building, has need to apply for a grant, holds fundraisers which bring in a significant amount of income, or ever has gross receipts of over $50,000 annually.)
   a. Camps should pay attention to the IRS and tax rules if any of the above listed scenarios apply. 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 paperwork to be included in the group exemption under ISDUP to qualify for tax exempt status if they have not already done so (contact ISDUP treasurer for more information).
   c. 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. If you fail to file 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 2018 fiscal year begins June 1, 2018 and ends May 31, 2019. The filing between June 1 and October 15 of 2019 would be for the 2018 fiscal year.
   d. 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, it may cost money to be reinstated.**
   e. **Please see the IRS Information Sheet for Camps and Companies for more information (Membership tab: Forms and Applications: Treasurer)
6. **Know Regulations Regarding 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; so by ensuring everyone gets something for their purchase, it no longer fits the definition.

7. **Perform Other Duties as Assigned by the Camp Captain**

8. **Use Only Current Forms and Information Found at ISDUP.org**
   For Processing Annual Membership Dues
   - Camp Membership Dues Summary Sheet
   - Camp Membership Dues Instructions
   - Associate Roster
   - Dues Chart Easy Calculator
   - Camp Report/Form Routing

   For Treasurer Accounting Functions
   - Camp Annual Financial Review
   - Treasurer’s Financial Record Form
   - IRS Information
   - Memorial Donation Form
   - Camp Report/Form Routing

### Camp Treasurer Deadlines At-A-Glance

<table>
<thead>
<tr>
<th>Due</th>
<th>Report Form</th>
<th>Prepared By</th>
<th>Send To &amp; Retained By</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 15</td>
<td>Camp Membership Dues Summary Sheet Membership Report, and Dues, Associate Roster and Fees including one check made out to company</td>
<td>Camp Secretary/Treasurer (collaborate)</td>
<td>Company Treasurer</td>
</tr>
<tr>
<td>January 15</td>
<td>Camp Semi-Annual Statistical Report</td>
<td>Camp Secretary</td>
<td>Company Recording Secretary</td>
</tr>
<tr>
<td>June 15</td>
<td>Camp Officer List</td>
<td>Camp Secretary</td>
<td>Company Recording Secretary</td>
</tr>
<tr>
<td>June 15</td>
<td>Camp Annual Financial Review</td>
<td>Camp Treasurer</td>
<td>Company Treasurer</td>
</tr>
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<td>June 15</td>
<td>Camp Annual Statistical Report</td>
<td>Camp Secretary</td>
<td>Company Secretary</td>
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</tbody>
</table>
### Annual Membership Dues Flow Chart

<table>
<thead>
<tr>
<th>Camps</th>
<th>Company</th>
<th>ISDUP</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>October 15</strong>&lt;br&gt; Camp Dues to Company Treasurer</td>
<td><strong>October 31</strong>&lt;br&gt; Company Dues to ISDUP (one check)</td>
<td>Receives and processes dues for all companies.</td>
</tr>
</tbody>
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#### Camps

1. Camp treasurer with the assistance of the secretary completes the following:
   - **Membership Report (Camp Roster)**<br>   - Mark those who paid<br>   - Update member records (cell number, home number, email, 4-digit zip code extension, etc.)
   - **Associate Roster**
   - **Camp Membership Dues Summary Sheet**

2. Camp treasurer makes one check to **company** for ISDUP dues and company dues. Check is signed by two authorized individuals. (Keep camp dues.)

3. Send check, roster(s) and Camp Membership Dues Summary Sheet to company treasurer.

#### Company

1. Company treasurer completes the following tasks:
   - Complete **Company Membership Dues Summary Sheet**
   - Attach **Membership Reports (Camp Rosters)** and **Associate Rosters** from each camp.
   - Keep company dues.

2. Company treasurer makes one check payable to ISDUP for International dues only. Check is signed by two authorized individuals.

3. Send one check, **Company** Membership Dues Summary Sheet, Membership Reports (Camp Rosters), and Associate Rosters to ISDUP by October 31.

*Do not send Camp Membership Dues Summary Sheets to ISDUP.*

If you are a “one camp company” with only one camp in your company, you do not need to complete the Camp Membership Dues Summary Sheet, only the Company Membership Dues Summary Sheet.