

Wyoming Chapter of The Wildlife Society

Operations and Procedures Manual

Treasurer

March 2014

Table of Contents

Scope and Intent.....1

Authority1

Account Information

 Overview.....2

 Operating Account.....2

 Special Meeting Account.....2

 PayPal Account.....3

 Visa Debit Card.....4

Responsibilities and Duties

 Accounts5

 Annual Meeting5

 Audit5

 Executive Board Meetings.....6

 Budget.....6

 Membership6

 Reporting Requirements7

 Reporting Training.....7

Appendix A. Guidelines for Co-Hosting Conferences 8

Appendix B. Sample Tax Report Form for The Wildlife Society 9

Appendix C. Tax Exemption Letter 10

Appendix D. Tax Exemption Certificate 11

Appendix E. Wyoming Chapter of The Wildlife Society Fiscal Policy12

Appendix F. Template Receipt for Donations 13

Scope and Intent

The Treasurer of the Wyoming Chapter of The Wildlife Society (Chapter) is responsible for a wide range of duties and responsibilities. This document summarizes the duties and responsibilities of the position and is intended to serve as a reference guide for procedures and financial information vital to the operation of the Chapter.

Authority

The Treasurer is authorized to conduct business on behalf of the Chapter as per the By-Laws (refer to Article IV, Section 3, Clause D and Article VII, Section 2, September 13, 2013).

Responsibilities

The Treasurer is responsible for managing the financial assets, maintaining inventory of Chapter assets, ensuring that reporting and auditing requirements are met, and maintaining the membership list for the Chapter.

The Treasurer must be a member of The Wildlife Society. The Treasurer serves a two-year term, assuming office immediately following the Annual Meeting at which they were elected. There is no limit on the number of terms a Treasurer may serve.

ACCOUNT INFORMATION

Overview

There are two bank accounts, one PayPal account, and one visa debit card that is used by the Chapter. The Chapter banks with UniWyo Federal Credit Union, Laramie, Wyoming.

Operating Account –

Purpose - The Operating Account consists of a checking and savings account. Annual meeting registration fees, income specifically generated for the annual meeting (e.g., donations, contributions, etc.), membership dues, and revenue generated at the annual meeting (e.g., raffles, auctions, etc.) should be deposited into this account in a timely manner. Similarly, all special fund raising income shall also be deposited into this account in a timely manner.

Minimum Balance - A minimum balance of \$1,000.00 shall be maintained in this account as of May 1st of each calendar year. If the balance falls below \$1,000 as of May 1st, a special fund raising effort must be initiated.

Authorized Uses of Funds – As authorized by the Executive Board though the approved annual budget, funds in this account may be used to cover routine and non-routine daily operations of the Chapter. The funds may be used to support worthy causes. These may include newsletter expenses; awards; committee expenses; sending Chapter officers to Section or National TWS meetings or events important to the Chapter; donations to University of Wyoming Student Chapter, Section or National; supporting technical workshops; recognition of worthwhile conservation efforts or accomplishments by professional; or other desirable functions or causes as determined by the Executive Board.

Signatories – The signatories to this account shall be the President, Treasurer, and President Elect. It is the responsibility of the Treasurer to ensure that the account signatories are updated with UniWyo Federal Credit Union when a new President takes office.

Special Meeting Account –

Purpose – The Special Meeting Account consists of a checking and a savings account. This account was authorized by Executive Board action on September 5, 2002 with the intent of sponsoring and supporting professional meetings within the State of Wyoming. This allows for continuing education and professional development of Chapter members, as well as providing a benefit to all wildlife professionals. The Chapter has fewer restrictions on receiving and spending funds as compared to governmental agencies. This flexibility allows the Chapter to be

more efficient in handling the financial aspects of professional meetings. Guidelines for co-hosting professional meetings have been developed (Appendix A).

Minimum Balance - A minimum balance of \$1,000.00 shall be maintained in this account as of May 1st of each calendar year. If the balance falls below \$1,000 as of May 1st, a special fund raising effort must be initiated.

Authorized Uses of Funds – As authorized by the Executive Board, funds in this account should be used to sponsor and support professional meetings, conferences, and workshops. This includes paying for expenses associated with attending professional meetings, conferences, workshops, or conclaves by Chapter members or University of Wyoming Student Chapter members. While the stated goal of this Account is to sponsor and support professional meetings, the Executive Board may use these funds to meet other Chapter objectives at its discretion.

Signatories – The signatories to this account shall be the President, Treasurer, and President Elect. It is the responsibility of the Treasurer to ensure that the account signatories are updated with UniWyo Federal Credit Union when a new President takes office

PayPal Account –

Purpose – The PayPal Account is used primarily by the Chapter to capture revenue from Credit Card transactions. There is a 2.2% + 0.30 fee on all transactions. This includes funds received and refunds. The account is linked to the UniWyo Federal Credit Union Visa debit card and the Chapter Taxpayer Identification Number and non-profit status number. Treasurer is encouraged to review PayPal User Agreement for additional information:

https://cms.paypal.com/us/cgi-bin/?cmd=_render-content&content_ID=ua/UserAgreement_full&fli=true&locale.x=en_US

When a new Treasurer is elected, the outgoing Treasurer will reveal the PIN number to the incoming Treasurer. The PayPal account user profile must be updated to reflect the incoming Treasurer's personal information including: Name, e-mail address, mailing address, phone number(s) and Social Security Number. A new password and personal settings may be created at this time. The Treasurer will also provide the PIN to the incoming President, for redundancy.

Minimum Balance – There is no minimum balance; however a negative balance for the account will result in a charge to the Chapter's Operating Account.

Authorized Uses of Funds – Once the activities for the event are completed, funds from the PayPal account shall be transferred to the appropriate account (i.e., Operating or Special Meeting) in a timely manner as needed and may not be spent until it is transferred to the respective account. Funds shall not remain in the PayPal account indefinitely.

Table of Contents

Scope and Intent.....1

Authority1

Account Information

 Overview.....2

 Operating Account.....2

 Special Meeting Account.....2

 PayPal Account.....3

 Visa Debit Card.....4

Responsibilities and Duties

 Accounts5

 Annual Meeting5

 Audit5

 Executive Board Meetings.....6

 Budget.....6

 Membership6

 Reporting Requirements7

 Reporting Training.....7

Appendix A. Guidelines for Co-Hosting Conferences 8

Appendix B. Sample Tax Report Form for The Wildlife Society 9

Appendix C. Tax Exemption Letter 10

Appendix D. Tax Exemption Certificate 11

Appendix E. Wyoming Chapter of The Wildlife Society Fiscal Policy12

Appendix F. Template Receipt for Donations 13

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Responsibilities

The Treasurer is responsible for managing the financial assets, maintaining inventory of Chapter assets, ensuring that reporting and auditing requirements are met, and maintaining the membership list for the Chapter.

The Treasurer must be a member of The Wildlife Society. The Treasurer serves a two-year term, assuming office immediately following the Annual Meeting at which they were elected. There is no limit on the number of terms a Treasurer may serve.

DUTIES OF THE TREASURER

Overview

The Treasurer has many duties and responsibilities. This section of the manual describes the essential functions of the positions. The duties presented below are the minimum expectations for successfully fulfilling the obligations of the position. Additional duties and responsibilities can be assumed by, or assigned to, the Treasurer.

Accounts

Responsibilities and Duties

- Ensure that signatories to the accounts are kept current
- Keep accounts in good standing
- Track all financial transactions; make deposits, write checks, etc.
- Transfer funds between accounts as needed
- Make deposits in a timely manner
- Write checks, etc. as needed
- Maintain established minimum balances in accounts

Annual Meeting

Responsibilities and Duties

- Accept registrations for meeting
- Develop an official list of registered attendees
- Track all financial transactions associated with meeting (e.g., registrations, donations, etc.)
- In cooperation with President-elect, coordinate all financial needs for the meeting (e.g. hotel charges for banquet, refreshments, audio/video equipment rental, room charges and/or travel for invited speakers, awards, etc.)
- Ensure payment of all bills incurred by the Chapter
- Collect funds from raffles or auctions
- In cooperation with President-elect, prepare name tags for participants
- Be present at the registration table during the meeting

Audit

Responsibilities and Duties

- Provide all necessary and requested information, including but not limited to bank statements, receipts, check book registers, etc. to the Audit Committee Chair in a timely manner.

Executive Board Meetings

Responsibilities and Duties

- Attend and participate at the Executive Board meetings as planned; Treasurer is a voting member of the Executive Board and part of the quorum
- Be prepared to provide current information on the status and make recommendations to the Executive Board regarding finances of the Chapter
- Prepare a Treasurer's Report to be presented at each Executive Board meeting that shall include starting balance since last meeting, all deposits, all drafts, ending balance as of current meeting, and any other pertinent information.

Budget

Development

Responsibilities and Duties

- Coordinate with the in-coming President in December to develop a draft budget for the current calendar year
- Draft budget is prepared using information from previous year's expenses as a starting point
- Present the draft budget to the Board for approval at the first meeting of the new year, typically in January
- Prepare budget using commonly available spreadsheet software, such as MS Excel

Tracking

- Track expenditures by line item throughout the year
- Notify committee chairs or others responsible for budget line items when they approach their allocated limits

Membership

Dues

Responsibilities and Duties

- Collect dues from membership
- Issue receipts to members as needed
- Maintain a current list of members with current membership status using commonly available spreadsheet software, such as MS Excel

To access the membership roster for the Wyoming Chapter from TWS:

- Log on to your personal TWS account at <http://wildlife.org>
- Click on "Subunit Roster" link located in the left column of the webpage
- Save the spreadsheet to your computer

Reporting Requirements

The Wildlife Society - National

Responsibilities and Duties

- Statement of income and expenses for each calendar year must be submitted to TWS for federal tax reporting requirements
 - Include starting and ending balances
 - Submit to the Executive Director of TWS by 31 March
 - Refer to Appendix B for sample template

Internal Revenue Service (IRS)

Responsibilities and Duties

- Report earnings for Chapter to the IRS by 15 May
- If gross income for Chapter is < \$50,000 complete IRS Form 990-N (e-postcard)
- If gross income for Chapter is > \$50,000 complete IRS Form 990 or 990-EZ
- After submitting report electronically to IRS send copy of confirmation email to Kathrine Edwards katie.edwards@wildlife.org

Appendix A. Guidelines for Co-Hosting Conferences

The Wyoming Chapter of The Wildlife Society may, from time to time, desire to assist in hosting conferences and workshops designed for professional development and education of wildlife managers in Wyoming. The Chapter has established a financial account dedicated for this purpose. The following guidelines shall govern the Chapter's participation in hosting conferences.

- 1) The Executive Board shall review and approve all requests for Chapter participation in conferences and workshops.
- 2) The Chapter shall provide an efficient means of collecting fees and paying expenses associated with the conference. A SPECIAL MEETING account has been established at UniWyo Federal Credit Union for this purpose.
- 3) The Chapter Treasurer shall have authority over and responsibility for collecting fees, making deposits, paying bills and accurate accounting of all moneys associated with the conference in accordance with the Chapter Financial Policy. The Treasurer shall provide to the Board and Co-hosts a conference financial report at the conclusion of the conference.
- 4) The Chapter may provide up to \$1,000.00 (one thousand dollars) for pre-conference expenses, deposits and other conference related expenses requiring early payment. The Chapter shall recoup this money from conference gross proceeds.
- 5) Any net loss shall be shared equally by conference hosts, with the Chapter's liability limited to a maximum of \$1,000.00 (one thousand dollars). Any loss above this amount shall be borne solely by the co-host(s) of the conference.
- 6) Any net profit from a conference shall be shared between the co-hosts. Distribution of net proceeds shall be agreed to in writing by all conference co-hosts prior to the Chapter assuming financial responsibility for any conference. The Chapter shall retain a minimum of 50% (fifty percent) of net profits unless other written terms are agreed to.
- 7) The Chapter shall retain the monetary rights to proceedings published as a result of a conference or workshop unless otherwise stipulated. Established professional journals associated with conferences, such as *Alces*, are exempt from this provision. The Chapter may make copies of the proceedings available for a fee. All proceeds from the sale of conference proceedings shall be retained by the Chapter.
- 8) Any deviation from these guidelines shall be approved by the Chapter's Executive Board and agreed to in writing with co-host(s) prior to the conference.

Adopted by the Executive Board on May 25, 2004

THE WILDLIFE SOCIETY

Tax Report form for Year: _____
Subunit Name: Wyoming Chapter
Employer ID # (tax #): 237380606
Beginning Balance 1 January: _____
Income 1 January and 31 December: _____
Balance as of 31 December: _____
Sub Total _____



DEPARTMENT OF REVENUE

JIM GERINGER, GOVERNOR
R.M. "JOHNNIE" BURTON, DIRECTOR

Herschler Building □ 2nd Floor West
122 W. 25TH STREET □ CHEYENNE, WYOMING 82002-0110
TELEPHONE (307) 777-7961 □ E-MAIL: dor@missc.state.wy.us
WEB SITE <http://revenue.state.wy.us>

June 25, 1999

Attention: Tim Thomas
The Wildlife Society, Wyoming Chapter
PO Box 6249
Sheridan, WY 82801-6249

Dear Mr. Thomas:

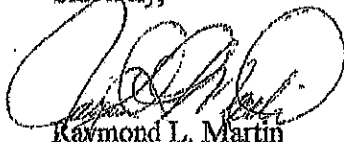
Based on the information you have furnished this office, we find that The Wildlife Society, Wyoming Chapter qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105.


This exemption extends to *all purchases by the organization* in or for the regular charitable functions and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a charitable organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such regular sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales. If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax. To obtain your exemption at the time of purchase please provide your vendors with a completed copy of the enclosed Form ETS 101 for the vendor's retention. Your Revenue ID number is 136042.

Sincerely,


Raymond L. Martin
Taxability Specialist
Excise Tax Division
(307) 777-5216


Robert C. Tompkins
Taxpayer Services Manager
Excise Tax Division
(307) 777-5293

Encl.

Fax Numbers

DOR Main (307)777-7722 □ Ad Valorem (307)777-7722 □ Excise Tax Division (307)777-3632 □ Mineral Tax Division (307)777-7849 □ Liquor Division (307)777-6235



**Wyoming Sales and Use Tax
Exemption Certificate**
Cannot be used to purchase Gasoline or Special Fuel
(see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an Exemption Certificate is furnished. Read instructions on back of form before completing this Certificate.

State of Wyoming

Revenue ID# **136042**

Issued To:

Vendor			Date
Street Address	City	State	Zip Code

To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:

If a vendor, my active Wyoming sales/use tax license number is

My principal business or activity is: Scientific and Educational Professional Society

I claim an exemption for the following reason (place an X in applicable box or boxes):

Purchase For Resale: (See instructions on back)

1. Purchases made for resale or taxable services for resale.

Purchase By Commercial Agricultural Producer: (See instructions on back)

2. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses, cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and honey bees.
- 3.* Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
4. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs, small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state or federal crop set aside program.

Purchase Of Rolling Stock: (See instructions on back)

5. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers and trucks, truck tractors, trailers, semitrailers and passenger buses purchased by interstate carriers which are holders of valid Federal Highway Administration or Civil Aeronautics Board permits or authorities if they are to be substantially used in interstate commerce.

Purchase Made By Persons Engaged In Manufacturing, Processing Or Compounding: (See instructions on back).

- 6.* Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an ingredient or component of the final manufactured product.
7. Purchase of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded.
- 8.* Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 9.* Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in generating motive power for actual transportation purposes.
10. Purchases of fuel for use as boiler fuel in the production of electricity.
11. Purchases of power used in extracting crude oil. (Effective 1-1-1999 through 12-31-2000).

Purchase Made By Exempt Organizations: (See Instructions on back)

- 12.* Purchase made by religious or charitable organizations.
13. Purchase made by the United States Government or organizations prohibited from taxing by the US Government.
14. Purchase made by the State of Wyoming or its political subdivisions.
15. Purchase made by Wyoming Joint Apprenticeship Training Programs.
16. Purchase made by Wyoming Joint Powers Boards.
- 17.* Purchase made by non-profit organizations providing meals or services to senior citizens.
18. Purchase made by an Irrigation District created under W.S. 41-7-201 through W.S. 41-7-210.
19. Purchase made by a Weed and Pest District.

Purchase Made By Native Americans: (See instructions on back)

20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.

Note: * You must have prior approval from the Department of Revenue before taking this exemption.

I understand that by signing this certificate I may make "tax free" purchases of tangible personal property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate.

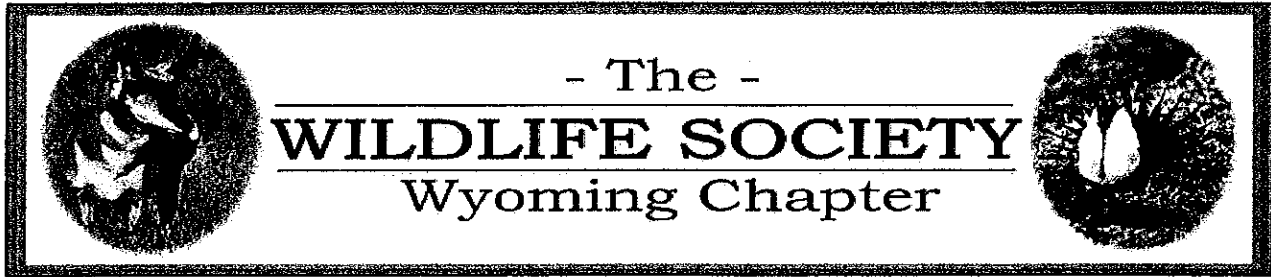
Name Of Purchaser THE WILDLIFE SOCIETY, WYOMING CHAPTER	Street Address PO-BOX-6249 700 Valley View Dr
Signature Of Owner, Partner, Officer Of Corporation, etc.	City SHERIDAN
Title	State WY Zip Code 82801-6249

Appendix E. Wyoming Chapter of The Wildlife Society Fiscal Policy

The following fiscal policy is designed to guide the financial operations of the Wyoming Chapter of The Wildlife Society. It should be noted that the Wyoming Chapter-TWS does not generate funds merely for the sake of savings.

1. A proposed operating budget for each calendar year will be developed by the Treasurer and President by January 31 of that calendar year. The proposed budget, based on the past year's expenses and anticipated revenue for the upcoming year, will be presented to the Executive Board at the initial meeting of the calendar year for discussion, modification and adoption. Once adopted, committee sub-budgets should be adhered to unless exceptions are granted by the Executive Board.
2. The Chapter's ordinary income (membership dues) should be sufficient to cover routine annual operating expenses (e.g., newsletter, awards, committee expenses).
3. Annual meeting registration and other income generated specifically for the annual meeting (e.g., donations, contributions) should be sufficient to cover annual meeting expenses. Other revenue generated at the annual meeting (e.g., raffles, auctions) should be used primarily to cover any non-routine annual operating expenses (e.g., Executive Board approved contributions to various groups or organizations, updating membership directory).
4. Funds generated by co-hosting professional meetings, conferences, or workshops should be deposited and held in a separate bank account titled Special Meetings Account. These funds should be kept separate from the Chapter's Operating Account and should be used to host or co-host future professional meetings, conference, or workshops.
5. The Chapter shall maintain two separate financial accounts – an Operating Account and a Special Meetings Account. The Chapter shall maintain a balance of \$1,000.00 in each of the accounts as of May 1st of each year. The \$1,000.00 figure will function as a "red line". If the account balance of either account falls below \$1,000.00 as of May 1st, a special fund raising effort will be initiated.
6. Special projects requiring Chapter funds (in excess of approved committee budgets) should be underwritten by special fund raisers, and not simply spent from Chapter funds, unless approved by the Executive Board.
7. The Chapter has a desire to support and donate to worthy causes. Potential worthy causes may include sending Chapter representatives to the section or national TWS meetings, or to testify/lobby on behalf of the Chapter; donations to the University of Wyoming Student Chapter; support of technical workshops (e.g., Shrub Ecology Workshop); recognition of worthwhile wildlife conservation efforts in Wyoming; or other desirable functions as determined by the Executive Board. The amount of monetary support to worthy causes will be determined on a case-by-case basis by the Executive Board based on the current fiscal status of the Chapter.
8. All expenditures made on behalf of the Chapter should be supported with appropriate receipts. Those making expenditures on behalf of the Chapter should use the Tax ID Number and Forms provided by the Treasurer to avoid paying sales tax in Wyoming.
9. The annual audit of Wyo-TWS financial affairs should be completed in January of each year. This would allow checks for annual meeting expenses to clear.

Revised and adopted by the Executive Board, July 10, 2013.



Receipt for Donation

NAME/BUSINESS: _____ PHONE _____
ADDRESS: _____ CITY _____ STATE _____ ZIP _____
DATE: _____ WYTWS REPRESENTATIVE: _____

I am in receipt of your donation for _____ (e.g., auction item, sponsorship)
at the fair market value of _____ \$ to the Wyoming Chapter of The Wildlife Society.
(Payment type if monetary donation/sponsor: Cash Check Credit Card Other

The Wildlife Society, Inc. is designated a non-profit corporation under 501(c)(3) of the Internal Revenue Service Code. The IRS has determined that its subordinate units are also designated non-profit under a group exemption.

The Wyoming Chapter of The Wildlife Society (EIN 23-7380606) is a subordinate unit, and is included in the group exemption. As such, your donation may be tax deductible. Please consult your tax advisor for additional information.

Thank you for your generous donation to the Wyoming Chapter of the Wildlife Society.

Sincerely,

/s/ Therese Hartman

Therese Hartman,
Treasurer, WYTWS
PO Box 850
Pinedale, Wyoming 82941
(307) 367-5364