

## TEXAS COURT CLERKS ASSOCIATION Treasurer

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The Treasurer is elected by membership during the Annual Conference of the odd years and may serve an unlimited term. The Treasurer is responsible for handling all cash transactions such as deposits, issuance of checks, monthly bank reconciliation, travel reimbursements, and preparing mid year and annual reports for the TCCA Board of Directors. The Treasurer is also responsible for acquiring a CPA to assist in preparing IRS 990 annual report.

The line of succession is as follows: President, Vice President, Treasurer and Secretary. If the President and Vice President were unable to attend a meeting the Treasurer would conduct the meeting. If the Treasurer were also unable to attend a meeting, the Secretary would conduct the meeting and appoint another board member to take the minutes.

As a Board Member, there are three Board Meetings and one Annual Business Meeting per year. The Pre-Conference Board Meeting, Annual Business Meeting and Post Conference Board Meeting are usually held in October. The Mid Year Board Meeting is usually held in the Spring. Failure to attend three of these four meetings beginning at the Post Conference Board Meeting for a twelve-month period shall constitute good cause for removal from office, unless good cause is shown and approved by the Board of Directors. Expenses to attend the Mid Year Board Meeting are paid by TCCA. Expenses for all other meetings are not reimbursable by TCCA. Budget restraints do not constitute "good cause" for absence from a TCCA Board Meeting.

As the Committee Chair, you will be required to submit a report to the Board of Directors during the Mid Year Board Meeting and Pre-Conference Board Meeting. The report should include committee membership information, information regarding committee meetings and financial information (if applicable). The report submitted during the Pre-Conference Board Meeting will also be submitted to the general membership during the Annual Business Meeting.

The Revenues and Expenditures Report should include all transactions occurring during the fiscal year in sequential transaction date order, i.e.,

- the date a check is actually written
- the date a purchase is made (by either credit card or on-line bill pay) and
- the date of the deposit slip

Reports should be submitted to the Annual Conference Host no later than the date requested by the President or Conference Host. The Bylaws require that reports be included in each of the meeting binders and must be submitted timely so that the Conference Host has sufficient time to

prepare the meeting binder. If you are unable to submit your report to the Host as requested, it then becomes your responsibility to contact the Host and confirm how many copies of the report you must print and bring with you to the meeting. Reports should be stapled together and hole-punched for placement into a three-ring binder. A copy of your reports must be sent to the Secretary via email for permanent electronic storage.

The Treasurer will remit chapter membership dues to Chapter Treasurers by March 31, August 31 and October 31 of each year. Local chapters will receive \$15 from each Regular, Associate, Retired and Judicial Membership that is registered from that chapter's region.

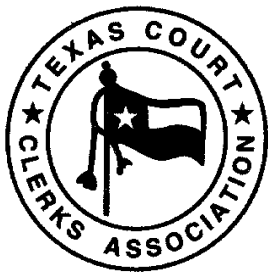
Correspondence between Board Members and Committee Chairs may be done via email as long as the current listing of Board Members and Committee Chairs includes an email address. It is recommended that any correspondence sent using email require a return receipt. Correspondence must be mailed via the postal service to any Board Member or Committee Chair who does not have an email address.

Board members will be asked to sign a Code of Ethics during the Post Conference Board meeting. The signed copy will be maintained by the Secretary. If the signed copy is scanned as a permanent document and stored electronically, the original may be destroyed. A new Code of Ethics will be signed by board members each year.

Job Descriptions will be distributed to all Board Members during the Post Conference Board meeting. Board members should notify the Secretary of any changes. Sample forms and letters should be copied onto a diskette and given to the Secretary for safekeeping.

It is the responsibility of the Treasurer to follow the Records Retention Schedule for any records maintained while serving as Treasurer.

Should a new appointment be made to serve as Committee Chair, it is the responsibility of the immediate past chairperson to deliver all records regarding the committee to the newly appointed chairperson as soon as possible following the appointment.



**TEXAS COURT CLERKS ASSOCIATION**  
**Mission Statement**  
**September 23, 1988**

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There is no other position in municipal management, other than City Manager and City Attorney; which faces greater complexity on a daily basis than the Court Clerk. The TCCA makes a concerted effort to assist clerks in the management of their municipality's justice system.

- 1) The Texas Court Clerks Association is to insure the highest quality of court management for member and non-member courts.
- 2) The TCCA works assertively to maintain an open public forum to serve to the citizens.
- 3) The TCCA reviews administrative procedures to protect due process and reduce potential liability for the city.
- 4) The TCCA designs management strategy, which assures a neutral magistrate in the courtroom before the public.
- 5) The TCCA encourages the maintenance of daily court activity, which endorses no greater benefit for the police than the citizen.
- 6) The TCCA keeps a vigil to deny clerks, citizens, police, management and judges from using the courts as an instrument of revenge.
- 7) The TCCA provides assistance to any Court wanting a review of its administrative process to enhance or enrich the quality of its service.
- 8) The TCCA assesses the impact of present and future legislation on the operations of courts.

➤ **Deposits**

- ❑ Prepare deposits as necessary and indicate on the deposit slip the following information: (1) date of deposit, (2) total for money orders, (3) total for checks, (4) total for cash, (5) total for coins, (6) grand total collected (7) define type of revenue such as; memberships, sales, vendor registration, etc. Refer to the revenue statement for descriptions. Place amount collected next to description. For example: Memberships - \$100, Sales - \$150. This should add up to the grand total of your deposit.
- ❑ To require a receipt from the bank for the deposit, include the return form (has NOTE) in the upper right hand corner of form, with the association's name and address printed on the specified lines. It will be mailed back with your deposit receipt. This form can be used over and over again. Just remember to include it with your deposit. The bank supplies envelopes, however I use a regular envelope and preprinted labels and secure the envelope using clear postal tape.

➤ **Issuance of Checks**

- ❑ Each check must have a support document such as an invoice, travel report, contracts, etc. Before the check is actually issued. This is your backup for issuing the check. Remember these files will be audited and you don't want to be missing any information. These documents must be filed in either alpha order or check order for easy reference and auditing purposes. **No checks will be issued without proper documentation and support of the transaction.** All checks require two signatures. Only three people have been designated the authority to sign checks for TCCA. They are the following: President, Vice-President and Treasurer. As a rule, always send checks to the President. If for some reason the President is unable to sign or out of the office, send the checks to the Vice President for your second signature. It would be advisable to notify this person in advance so they will be anticipating your mail.

➤ **Monthly Bank Reconciliation**

- ❑ Each month you will receive a bank statement. It must be reconciled to the check stubs. The bank will also send photocopies of deposits and cleared checks for your review. On the bank statement, include a tape indicating month and year at the top. Begin by listing the ending bank balance from the bank statement and then subtract any outstanding checks. This is your true bank balance. Now look at the last check number that cleared the bank and go to the corresponding check stub. This is your checkbook balance. Now take the checkbook balance and subtract any bank business if needed such as cost for printing checks, or fees for returned checks from the checkbook balance. If you had not subtracted these fees in your checkbook, you must do so now. Also add in any deposits in transit. This is your true checkbook balance. It is a good practice to underline the reconciled balance in your checkbook for easy reference. This reconciliation is extremely important because not only must it

tie to the checkbook, but to the reports that are presented in your midyear and annual reports. Call the bank immediately for any discrepancies.

➤ ***Travel Reimbursements***

- ❑ There is a standard form for requesting travel reimbursement. The form must be completed in its entirety and all receipt copies must be attached. Receipt copies must either be stapled to the report or taped on a sheet of 8 x 11 white paper and then stapled to the report. It is preferred that there are no loose pieces of paper. **Reimbursement will not be made for any expense without a receipt.**
  
- ❑ Travel expenses for the most part are reimbursed at the mid year board meeting. The board member's city should pay all travel expenses for the annual conference. Keep plenty of these forms available and plan to bring some to the mid year board meeting. Also, bring paper clips, stapler, calculator, rubber bands and the current year IRS mileage rate.

➤ ***Mid Year Reports***

- ❑ Mid year reports to the TCCA Board include the following:
  - Expenditure summary
  - Financial Report
  - Revenue statement
  - Revenue projection analysis
  - Budget analysis
  - Expenditure report
  - Analysis of previous year's conference (Revenues vs. Expenses)

➤ ***Annual Reports***

- ❑ These reports have all been saved on a diskette.
  - Proposed budget (for next year)
  - Revenue projection (for next year)
  - Revenue projection analysis (compares budget to actual)
  - Revenue statement (schedule of each deposit)
  - Financial report for fiscal year
  - Expenditure summary for fiscal year
  - Budget analysis for fiscal year (compares budget to actual)
  - Expenditures (for fiscal year by check number)

➤ ***Other***

- ❑ Postage will be reimbursed by the TCCA. Please be sure to keep a postage log of every item mailed including all the membership cards. Submit request for reimbursement to your city at least twice a year. The last request should be as close to your city's fiscal year end as possible so that the postage expense will not show up in your own department budget. Prepare a memo and send to appropriate person/department in charge of preparing deposits for you city to notify them in advance of the arrival of this reimbursement check.

You want to be sure that the proper account will be credited when they receive the check so your departments' postage account is not overstated. Be sure and state in the memo what account number should be credited. If you are not sure about the account number, contact your accounting department.

- ❑ When sending checks to the President for the required signature, be sure to place stamps on payment envelopes containing the checks and mail everything to them in one envelope or clasp envelope depending on the number of items. After the President signs these checks, they will be placed in the mail to the appropriate persons or vendors. Be sure to include a copy of the transaction/invoice for backup so the President can refer to it should there be a question.
- ❑ Purchase stamp books for outgoing mail for payments sent to the President for signature on checks. Keep receipt from purchase of the stamp books to request for reimbursement from TCCA.

➤ ***IRS 990 Report***

- ❑ Each year in February, a Form 990-EZ must be filed with the Internal Revenue Service. You will need to contact a reputable CPA (Certified Public Accountant) to prepare this report. Items needed for the CPA to prepare this report consist of the following:
  - Check stubs from September 1 to August 31 of the year to be reported.
  - A list of the TCCA board Members for the same period.
  - The Financial Reports dated September 1 to August 31 of the year to be audited. (These are the reports that were presented at the previous annual conference). Include the Treasurer reports as well as the one prepared by the Financial Manager for the Certification Program. They will be combined on the report to the IRS. You will sign this report as Treasurer for the TCCA.
  - The deadline for the Form 990-EZ is February 1. Be sure and allow adequate time to submit the information to the CPA. Also, get a price quote on the cost for preparing this form before you make an agreement. Be sure it is within the approved TCCA budget. Copies of the previous year's returns are included with other records of the TCCA for future reference.

➤ ***Texas Sales and Use Tax Exemption Certificate***

- ❑ Must have name of the association, address of current treasurer and reason for tax exemption (which is Non-Profit Organization) and the tax-exempt number for the Texas Court Clerks Association, Inc. You must sign and date this form as treasurer of the association. Sign and date upon each request for this tax exempt form.

➤ **W-9 Form**

- Request for Taxpayer Identification Number and Certification. Must have name of association, address of current treasurer and taxpayer identification number. This must also be signed and dated by the current treasurer. The accounts payable department from various cities requests this information because they are required by law to have a current copy of the W-9 in their files.

➤ **Internal Audit**

- Annually at the state conference, an internal audit shall be made of the treasurer's books. Have all your records available such as invoices and/or other documents used to support the issuance of checks. Also have your deposit records available for inspection. Ensure that all check stubs are in order and have proper balances.

Bank Information:

A checking account is maintained at:

Hewitt National Bank  
710 Hewitt Dr.  
P.O. Box 159  
Hewitt, Texas 76643  
Phone # (254) 666-1280

Arrangements will always need to be made between the previous treasurer and the new treasurer to ensure a smooth transition and timely payment of bills. It will take a considerable amount of time before the mail goes to the right place. In the interim period, always forward any mail to the new treasurer.

<b>Record Description</b>	<b>Retention Period</b>
Agendas	Permanent
Articles of Incorporation	Permanent
Audio Tape Recordings	2 years
Awards Lists	Permanent
Bank Statements	FE+5 years
Board of Directors Listings	Permanent
Budgets	FE+5 years
By-Laws	Permanent
Certification Program - Misc. Correspondence	5 years
Code of Ethics	Permanent
Conference Budgets	5 years
Conference Guidelines	Permanent
Correspondence - Miscellaneous	5 years
Equipment Purchased	Life of Equipment
Financial Correspondence	5 years
Financial Reports	Permanent
Forms - Miscellaneous	Administratively Valuable
General Counsel Agreement	Term of contract + 3 years
Grant Applications - Denied	2 years
Grant Applications - Granted	Permanent
IRS Non-Profit Status	Permanent
Legislative Committee Information	5 years
Legislative Updates	End of Legislative Session + 6 months
Meeting Minutes	Permanent
Membership Lists	Permanent
Mid-Year Meeting Information	3 years
Mission Statement	Permanent
Nominations for Office	Election + 1 year
Nominations for Awards	Date Awarded + 1 year

Previous Conference Information	5 years
Records Retention Schedule	Permanent
Scholarship Information	Permanent
Signature Cards	5 years
SJI Grant	Permanent
State of the Association Address	Permanent
Tax Forms	Permanent
TCCA Chapter Information	Permanent
The Scribe	Permanent
TML-TCCA Information	Permanent
Votes by Proxy	Date of Vote + 3 years