UNIT TREASURER HANDBOOK & RESPONSIBILITIES GUIDE

UNIT INFORMATION

Unit Name: _____

Unit Number: _____

Department: _____

Treasurer: _____

Treasurer Term: _____

President: _____

Charter Date Issued: _____

CONTACT INFORMATION for more questions:

Department Treasurer:

Name: _____

Phone: _____

Email: _____

National Headquarters Contact Information

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TREASURER TASK CHECKLIST – MONTHLY RESPONSIBILITIES

Deposits
□ Deposit funds within **five (5)** business days.
□ Record deposits in the ledger.
□ Retain deposit documentation.
□ Verify fund designation.

Bank Reconciliation
□ Reconcile all bank accounts.
□ Review outstanding checks.
□ Investigate discrepancies.
□ File bank statements.

Treasurer's Report
□ Prepare written report.
□ Verify beginning and ending balances.
□ Report income and expenses.
□ Report all fund balances.
□ Present report at meeting.

Membership Records
□ Update roster.
□ Process membership renewals.
□ Record new members.
□ Secure personal information.
- Death Notices
- Change of Name/Address

Filings
□ File receipts.
□ File bank statements.
□ File meeting reports.
□ Backup electronic records.
□ File confirmation of IRS 990 filing
□ File confirmation of Annual Department of State or other annual state required filings.

Audit – Items necessary for the Audit Committee
□ Bank Statements
□ Treasurer Reports
□ Ledgers
□ Deposit Records
□ Expense Receipts

TREASURER TASK CHECKLIST - ANNUAL RESPONSIBILITIES

July

□ Send membership renewal notices.
□ Review roster information.

August–September

□ Submit membership transmittals.
□ Maintain bond coverage.
□ Verify member information

Throughout the Year

□ Maintain state nonprofit registration.
□ Email confirmation of annual filing to the Department Treasurer (where there is no Department email directly to National Headquarters and the EIN Chair).
□ Monitor filing deadlines.

Monthly Treasurer's Report should include:
□ Beginning Balance
□ Income
□ Expenses
□ Fund Balances
□ Ending Balance
□ Outstanding Obligations
□ Upcoming Expenditures

IRS Reporting

□ File required Form 990-N, 990-EZ, or 990.
□ Save electronic confirmation.
□ File confirmation in records.
□ Email copy of filing acceptance to Department Treasurer (where there is no Department, email directly to National Headquarters and the EIN Chair).

Installation Report

□ Retain signed copy.

Credential/Delegate Forms

□ Complete and send to National no later than 15 June
□ Verify member eligibility.

SUGGESTED ANNUAL PLANNING CALENDAR

Based on Fiscal year (July 1-June 30)

Month	Required Actions
January	Review records and compliance requirements
February	Verify banking and records
March	Membership follow-up
April	Prepare for audit review
May	Year-end records review/Prepare Budget for new fiscal year
June	Credential and convention preparations
July	New fiscal year starts; Send Membership renewal notices
August	Dues transmittals
September	Tax and compliance review
October	Budget planning
November	Deadline for filing 990 is November 15th
December	

FUNDRAISING RESPONSIBILITIES

Before the Event Planning: Determine who is responsible for contacting Rust Insurance to see if additional insurance is needed other than the blanket insurance

BEFORE THE EVENT

□ Prepare cash handling procedures.
□ Obtain change fund if needed.

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DURING THE EVENT

□ Have two people count money.
□ Maintain control of collected funds.
□ Document receipts and expenditures.
□ Secure funds at all times.

AFTER THE EVENT

□ Reconcile income.
□ Deposit funds promptly.
□ Record proceeds in the proper fund.
□ Prepare event financial report.

EIN AND STATE REQUIREMENTS

EIN INFORMATION

Unit EIN:

Date Obtained:

IRS Confirmation Location: ***Keep Original Copy of IRS issuance in Treasurer Files AND place a copy behind your framed Charter***

Treasurer Responsibilities

□ Verify EIN is active.
□ Use EIN consistently.
□ Maintain documentation.
□ Transfer records to successor.

DEPARTMENT OF STATE OR OTHER STATE REQUIRED INFORMATION

Unit INCORPORATION:

Date Obtained:

STATE/OTHER REQUIRED FILINGS Confirmation Location: ***Keep Original Copy of INC issuance in Treasurer Files AND place a copy behind your framed Charter along with your IRS Letter***

Treasurer Responsibilities

□ Verify INC is active.
□ Use INC when required.
□ Maintain documentation.
□ Transfer records to successor.

BANK ACCOUNT MANAGEMENT

Financial Institution

Bank Name:

Account Number (Last Four Digits Only):

Debit/Credit Card Number (if applicable)

Authorized Signers

1.
2.
3.

Annual Review

□ Update officers.
□ Remove former signers
□ Verify online access.
□ Verify address on account.

Miscellaneous Banking Notes:

CYBERSECURITY AND ELECTRONIC BANKING

Security Checklist

□ Strong Passwords
□ Multi-Factor Authentication
□ Secure Backups
□ Password Update After Officer Change
□ Restricted Banking Access
□ Regular Account Reviews
□ Protection of Member Information

BOOKKEEPING PROCEDURES

Track:

□ Income
□ Expenses
□ Checks
□ Deposits
□ Fund Balances
□ Restricted Funds
□ Budget Information

Funds Maintained Example

Fund Name	Beginning Balance	Current Balance
General Fund		
Veterans Assistance Fund		
Scholarship Fund		
Memorial Fund		
Fisher House Fund		
Other		

FILING SYSTEM

Financial Records-

□ Bank Statements
□ Reconciliations
□ Treasurer Reports
□ Receipts
□ Budgets
□ Audits (Can be reported in the minutes)

Membership Records

□ Applications- NEVER DESTROY
□ Rosters
□ Membership Transmittals
□ Transfer Forms

Compliance Records and Retention Policy:

□ EIN Documents- *Always keep application and initial acceptance*
□ Incorporation Records- *Always keep application and initial acceptance*
□ Application and Death Forms: *NEVER Destroy*
□ IRS Filings- *Keep: Current year plus the last 4 years*
□ Bonding Documents- *Keep: Current year plus the last 4 years*
□ Installation Reports- *Keep: Current year plus the last 4 years*

TREASURER TRANSITION CHECKLIST

Transfer of Records

□ Checkbooks
□ Banking Information
□ Financial Records
□ Membership Records
□ Audit Reports
□ EIN Documents
□ Incorporation Documents
□ Bonding Information
□ Electronic Files

Transition Audit Completed:
Date _____
Outgoing Treasurer _____
Incoming Treasurer _____
President _____

TREASURER'S COMMITMENT

I understand the responsibility entrusted to me as Treasurer and will faithfully maintain the financial records of the Marine Corps League Auxiliary, protect its assets, follow all applicable regulations and policies, and provide honest and transparent reporting to the membership.
Treasurer Signature:

Date:

President Signature:

Date:

Marine Corps League Auxiliary
Treasurer Handbook & Responsibilities Guide
Revised 2026
For Unit Treasurer Training and Reference