

Chapter Treasurer's Manual

Association of Environmental
Professionals

Compiled by Jennifer Gomez, CPA

December 7, 2017

FOREWARD

Congratulations on your election to the office of treasurer of your chapter. In accepting this position, you have assumed the responsibility of chief financial officer of the chapter. You can best serve the membership of your chapter by maintaining an accurate, organized and well-documented set of financial records. The Chapter Treasurer's Manual was prepared to assist you in fulfilling these objectives. Part of your responsibility as Treasurer is to advise members of your chapter on the requirements contained in this manual prior to making transactions. This will greatly enhance the process by making sure the proper documentation is obtained.

You should keep this manual with your financial records for future reference. If you have any questions after reading this manual, please contact the Association of Environmental Professionals Executive Director, Lynne C. Bynder, at 760-340-4499 or califaep@gmail.com or Jennifer Gomez, CPA at 760-972-4234 or jennifergomez.cpa@pdtax.com. We look forward to working with you during your tenure of office.

This manual was prepared by Jennifer Gomez, CPA as a guide for Treasurers of Chapters for the Association of Environmental Professionals. At the date of publication, the information and instructions included in this manual are primarily based on QuickBooks 2017.

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Preface: Treasurer Transition Checklist

Outgoing Treasurer

Complete the accounting for your final month in office, including the bank reconciliation for that month. Provide the incoming Treasurer with the following:

- All Chapter historical accounting records, including bank statements, bank reconciliations, cancelled checks (if applicable), copies of deposited items, blank checks and deposit slips
- Details about the version of QuickBooks that you have been using including license number, product number and the installation CD, if available
- Zip code and/or telephone number associated with the original installation of the QuickBooks software
- QuickBooks Backup file made after the completion of all final month accounting on CD, DVD or flash drive
- If applicable, the Administrator's User ID and Password for your QuickBooks file
- A list of all Chapter bank and brokerage accounts on which you have signatory authority and/or online access, including PayPal accounts
- If applicable, keys and/or access information for Chapter Post Office box

Once the incoming Treasurer is up and running with QuickBooks, you are free to remove QuickBooks from your computer.

Incoming Treasurer

Upon receipt of the Chapter's financial records from the outgoing Treasurer, continue the transition as follows:

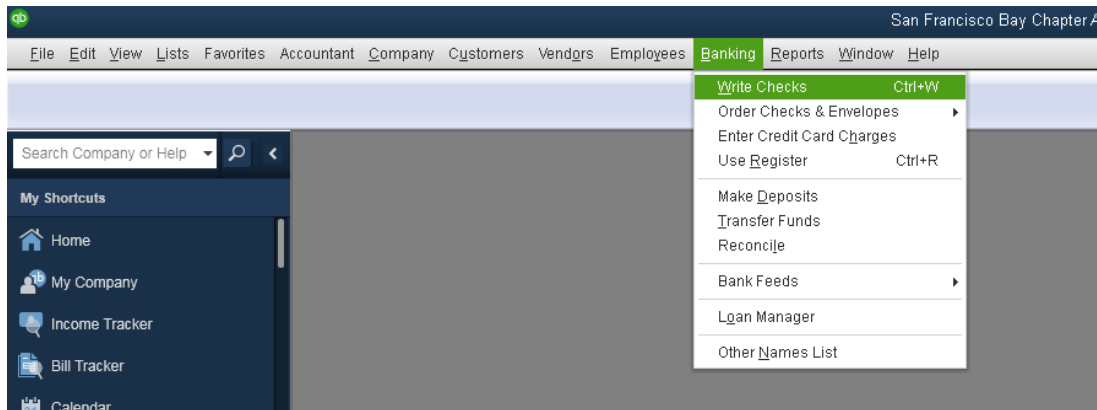
- Arrange to have the outgoing Treasurer's name and online access abilities removed from all Chapter bank and brokerage accounts and have your name added as a signer on all accounts
- If necessary, update the mailing address for any Chapter bank accounts
- Install the QuickBooks software provided to you by the outgoing Treasurer, or purchase and install the most current available version of QuickBooks (do not attempt to use QuickBooks Online or QuickBooks for Mac as the differences between the versions are substantial and limit the ability of the Organization's accountant to integrate Chapter and State accounting records)
 - To re-install QuickBooks on a new computer, you will be required to provide the phone number and ZIP code used by the outgoing Treasurer to originally register the software
 - If the old QuickBooks software cannot be installed, the Chapter may need to provide you with an updated version of QuickBooks. Prior to purchasing the software, contact Lynne C. Bynder to determine what version of the software you will need
- On your computer, restore the QuickBooks Backup file provided to you by the outgoing Treasurer
- Provide AEP Executive Director Lynne C. Bynder with your email address, phone number and preferred method of contact
- Review the Chapter Treasurer's Manual and make a note of the items that need to be provided to the State AEP on a Quarterly basis (detailed in the Reporting Requirements section)
- Contact AEP Executive Director Lynne C. Bynder at califaep@gmail.com (760 799-2740) or the AEP accountant, Jennifer Gomez, CPA at jennifergomez.cpa@pdtax.com (760 972-4234) if you experience any difficulties during the transition or if you have any questions

Writing Checks

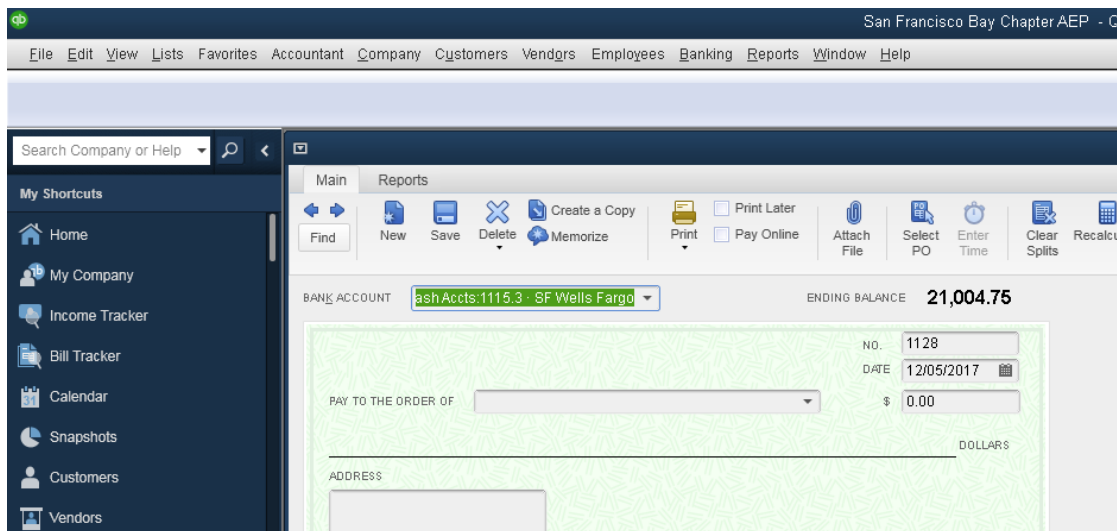
When handwriting checks, it is important that you use the Memo section of the check to indicate the purpose of the payment. Similarly, if using an online bill pay service, be sure to add pertinent details to the entry that would allow others to understand what the item being paid was for.

Input Checks into QuickBooks

1. From the top menu, click on Banking and then select Write Checks.



2. From the screen that opens, make sure that the correct bank account has been selected. Also, be sure that the check box for “Print Later” is not checked.



3. Type in the check number, the date that the check was written, the payee, and a brief description in the Memo field of the check.
4. Below the check, select the expense account, input the amount, and description of what the payment is for in the Memo field.

5. Select Save & Close.

Input Checks for Reimbursement into QuickBooks

During the year, members may have to purchase goods and services for the operation of the Chapter using their own personal funds. Requests for the Chapter to pay out reimbursements should include a reimbursement request form and the original receipts or support documentation for the items being reimbursed.

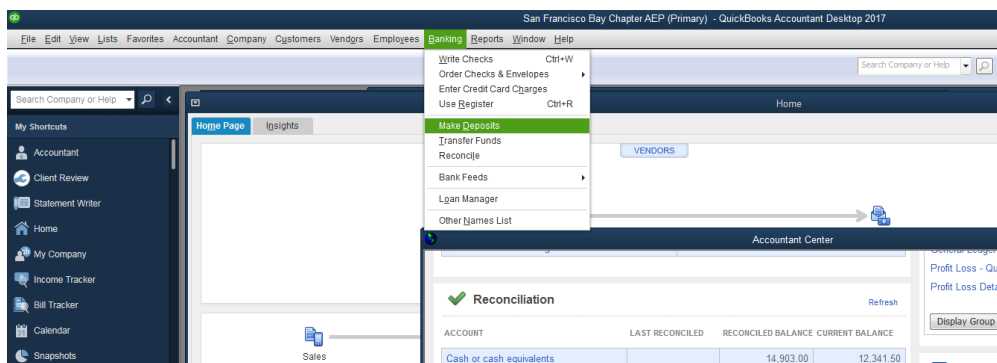
Follow the same steps as shown above for inputting checks into QuickBooks. Separate lines should be used for each receipt, or item on the reimbursement request form and the memo field for each line should note the name of the restaurant, hotel or store from the provided receipts or the number of miles if the reimbursement is for mileage.

Making Deposits

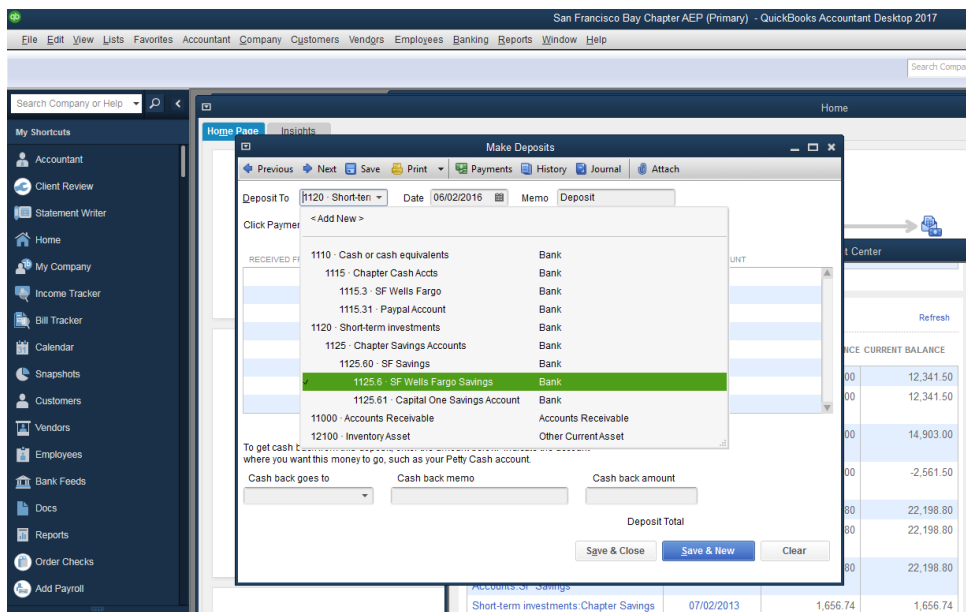
Photocopy the bank deposit slip and all check items being deposited and keep the copies with your Chapter's accounting records.

Input Deposit into QuickBooks

1. From the top menu, click on Banking and select Make Deposits.



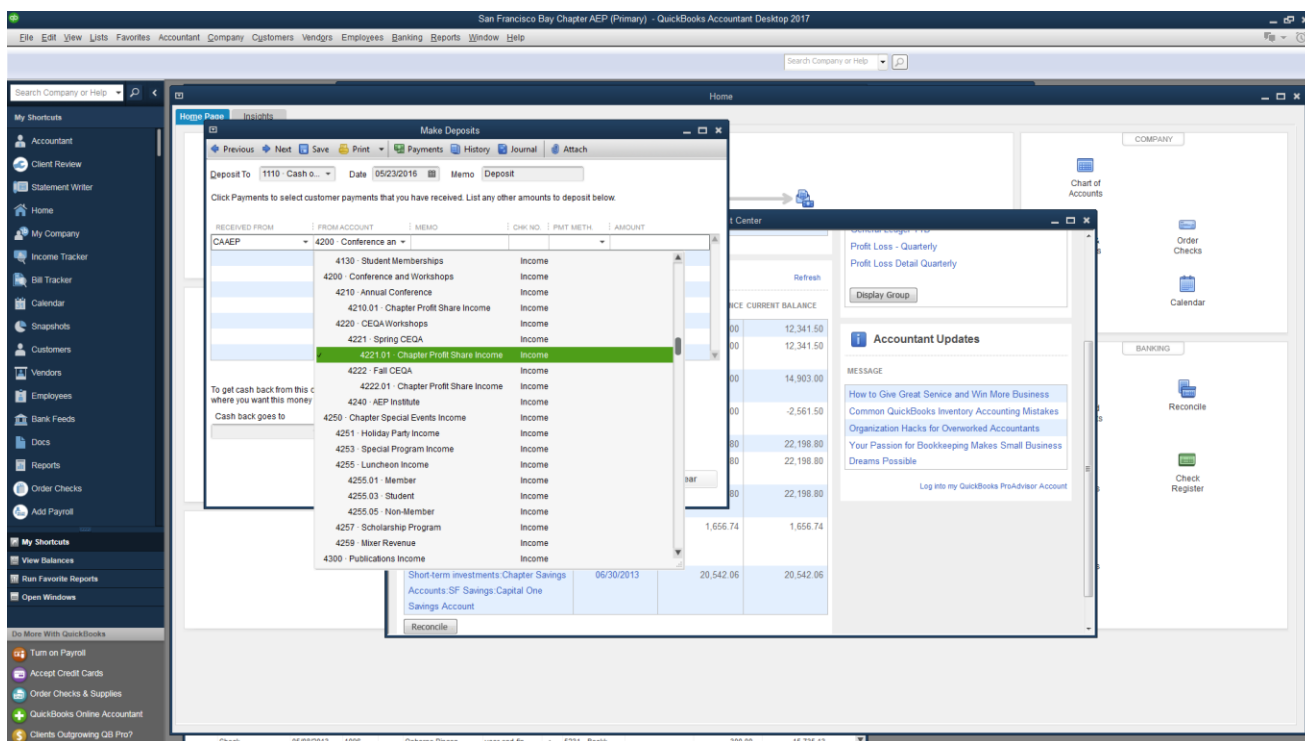
2. In the Deposit To field, click on the drop-down menu to select which account received the deposit.



3. In the Date field, input the date that you made the deposit.
4. In the Received From field, input the name of the person or company who wrote the check or provided the cash being deposited.

Note: For Profit Share checks from CA AEP for CEQA Workshop profit share, the Received From would be CA AEP.

5. In the From Account field, use the drop-down menu to select the appropriate income account for deposit items that reflect income received.



Note – some Chapter Chart of accounts use 4222.50 for Spring CEQA Workshop Profit Share rather than 4222.01 as shown in the example.

6. In the Memo field next to the From Account field, indicate what location the profit share was for, or details for the other source of income you are depositing.

Note: As of 6/30/2017, Subvention Checks paid to the Chapters are calculated quarterly as Total Subvention less \$50 allocated for the cost of the bookkeeping required to incorporate the Chapter accounting records into the State books, less \$50 allocated for the cost of tax preparation services required to incorporate Chapter activity into the State annual tax returns, and less \$80 allocated for the cost of insurance covering the activities of the Chapters. To record the Subvention check payment properly, four lines are used in the deposit screen.

If the detail amounts for the subvention check payments are not readily available, take the amount of the subvention check total and add \$180 to equal the total gross subvention income for the first line of the deposit.

7. For the second line of the deposit, input CA AEP in the Received From field, and select account number 5231 Bookkeeping for the From Account.
8. In the Memo, input the year and quarter and allocated bookkeeping expense.
9. In the Amount field, input a minus (negative) 50.00.

10. For the third line of the deposit, in the Received From field select CA AEP. In the From Account select account number 5232 Audit/Tax Preparation. In the Memo field, type in the quarter and year and allocated tax prep. In the Amount field, type in a negative 50.00.
11. For the fourth line of the deposit, in the Received From field select CA AEP. In the From Account select the account number 5270 Insurance. In the Memo field, type in the quarter and year and allocated insurance. In the Amount field, type in a negative 80.00.

RECEIVED FROM	FROM ACCOUNT	MEMO	CHK. NO.	DEPT. METH.	AMOUNT
CAEP	4700 - Chapter Support Income 4711 - C	1st Quarter 2016 Subvention			1,847.00
CAEP	5200 - General and Administrative 5230 ...	1st Quarter 2016 allocated bookkeeping			-50.00
CAEP	5200 - General and Administrative 5230 ...	1st Quarter 2016 allocated tax prep			-50.00
CAEP	5200 - General and Administrative 5270 ...	1st Quarter 2016 allocated insurance			-80.00

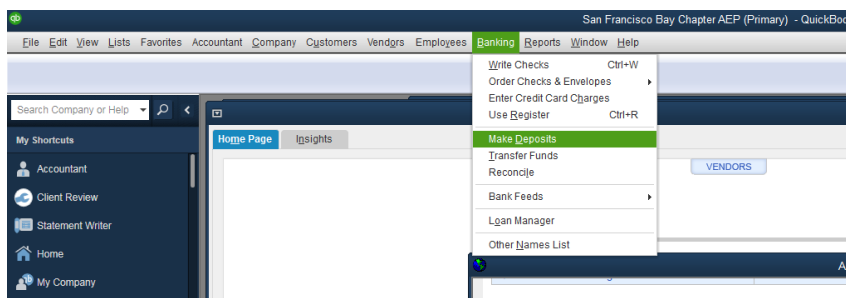
Note: The total of these four lines will equal the amount of your subvention check.

12. Select Save & Close, or, if depositing more than one item on a deposit slip, you can continue adding lines.

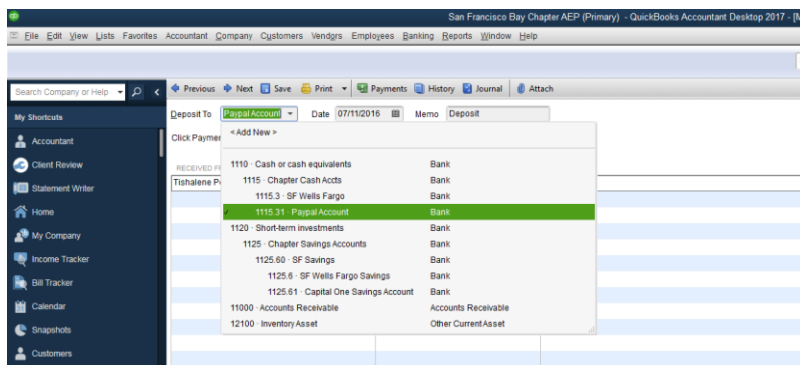
Input Deposits to a PayPal Account

Note: A PayPal account is treated the same way as a normal checking account. A transaction history report for the month will provide the gross income to record and the gross fee amount to record for each net entry. While the use of a PayPal account might appear to simplify things, recording the gross income amounts and the gross PayPal fee amounts are essential steps. It would not be appropriate to only record the transfer amount from PayPal into the checking account as income, as this leaves an account “off the books” and results in inaccurate accounting.

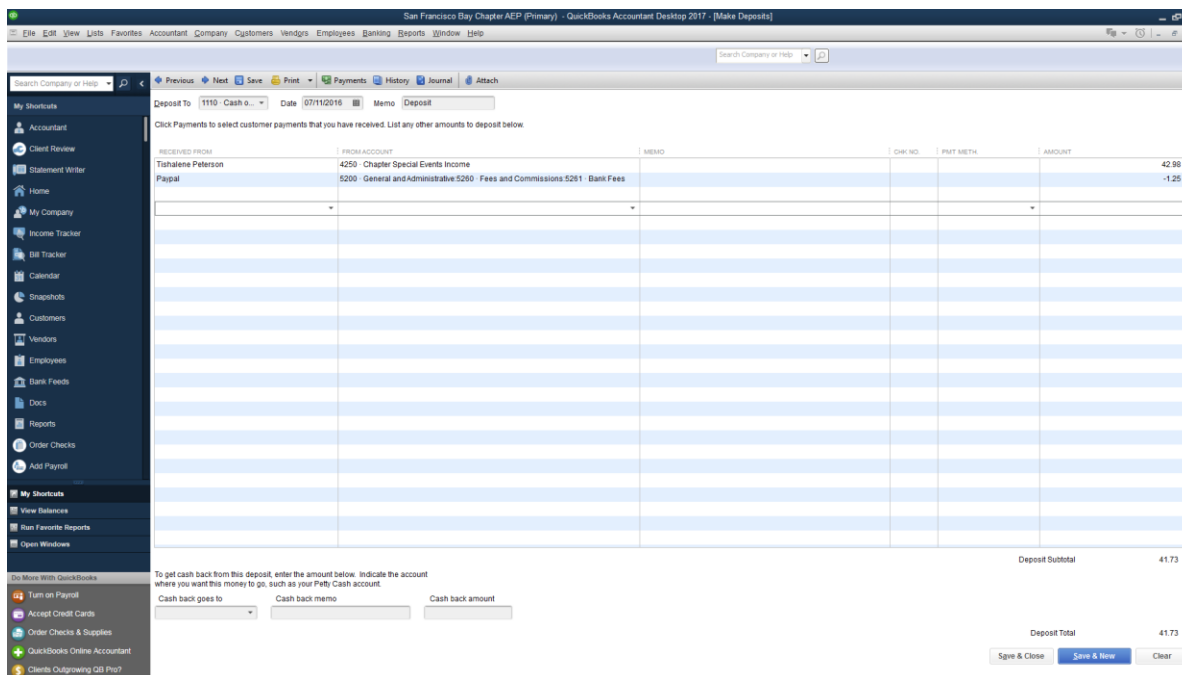
1. From the top menu click on Banking and select Make Deposits.



2. In the Deposit To field, click on the drop-down menu to select the PayPal bank account.



3. In the Date field, input the date that you made the deposit.
4. In the Received From field, input the name of the person or company who made the PayPal payment. (Optional. Received From can also be left blank for small PayPal payments.)
5. In the Amount field, input the gross PayPal amount.
6. On the second line, in the Received From field, select PayPal (vendor). In the From Account, select account number 5261 Bank Fees (some Chapters show this account as Investment Expense). In the Amount field, input a negative number for the PayPal fee listed on the transaction history report. The total deposit amount should now agree to the Net figure listed on the PayPal Transaction history report.



7. Select Save & New. Continue inputting the PayPal deposits for the month until all have been input.

Note: If desired, Chapters can subtotal the PayPal transactions for the month and input a single summarized deposit that reflects the total gross income amounts on a single line and the total gross fees on the second single line.

Input Deposit of a Reimbursement for Expenses Previously Paid for by the Chapter

To record a deposit item for a reimbursed expense item (the chapter paid an expense directly and someone has given the Chapter a payment to cover or reimburse the expense) follow steps 1-3 for inputting a deposit as above.

4. In the Make Deposit screen, for the Received From field, use the name of the person or entity making the reimbursement payment. In the From Account, use the exact same expense account that was used for the original payment made by the Chapter.

San Francisco Bay Chapter AEP (Primary) - QuickBooks Accountant Desktop 2017 - [Make Deposits]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Search Company or Item

Previous Next Save Print Payments History Journal Attach

Deposit To: 1110 - Cash on Hand Date: 06/06/2016 Memo: Deposit

Click Payments to select customer payments that you have received. List any other amounts to deposit below.

RECEIVED FROM	FROM ACCOUNT	MEMO	CHEQ NO.	PRINT MEMO
APA	5115 - Chapter Events Expense			

< Add New >

- 5100 - Program Expenses Expense
- 5115 - Chapter Events Expense Expense
- 5115.01 - Holiday Party Expense Expense
- 5115.02 - Special Programs Expense Expense
- 5115.03 - Luncheon Expense Expense
- 5115.09 - Mixer Expense Expense

5. Input a description in the Memo field, and the reimbursement amount in the Amount field.

San Francisco Bay Chapter AEP (Primary) - QuickBooks Accountant Desktop 2017 - [Make Deposits]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Search Company or Item

Previous Next Save Print Payments History Journal Attach

Deposit To: 1110 - Cash on Hand Date: 06/06/2016 Memo: Deposit

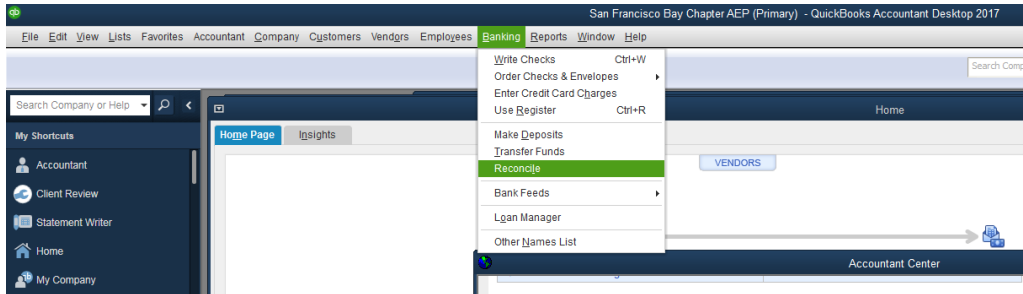
Click Payments to select customer payments that you have received. List any other amounts to deposit below.

RECEIVED FROM	FROM ACCOUNT	MEMO	CHEQ NO.	PRINT MEMO	AMOUNT
APA	5100 - Program Expenses 5115 - Chapter	APA reimbursement for their portion of mixer on 6/14			90.00

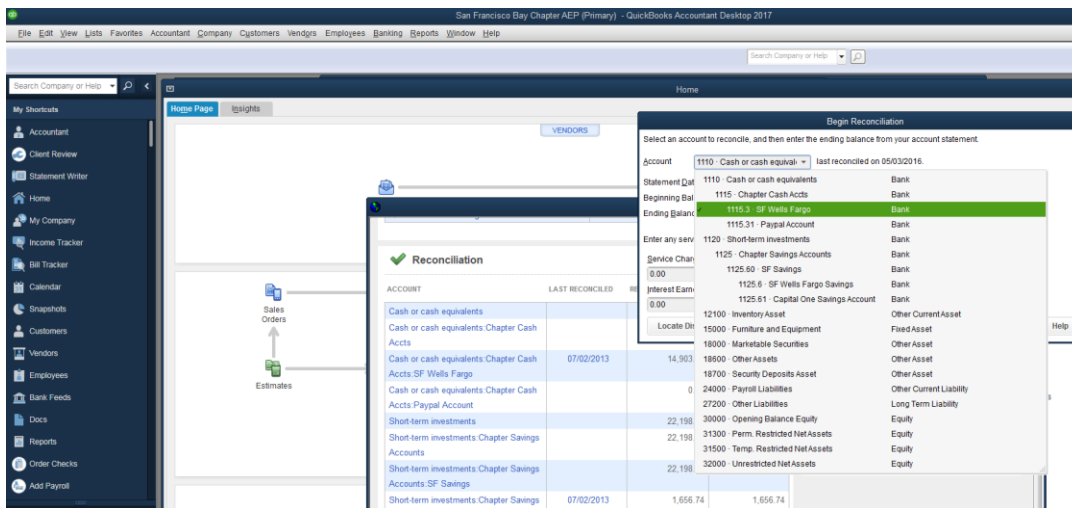
6. Select Save & Close or continue adding lines if additional items were deposited along with the reimbursement check.

Preparing Bank Reconciliations

1. From the top menu, select Banking and then select Reconcile.



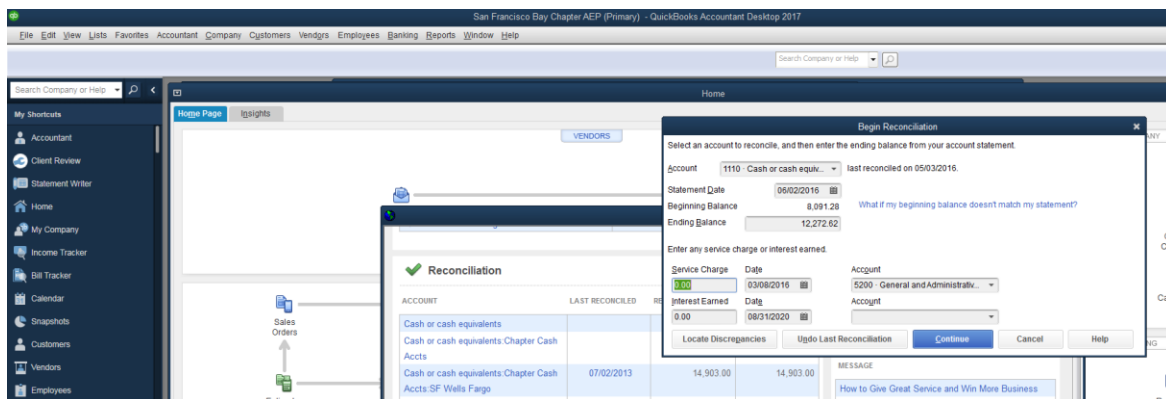
2. In the Account field, select the bank account that you wish to reconcile.



3. In the Statement Date field, input the statement cutoff date from your bank statement. This is not always the last day of the month!
4. Input the ending balance found on your bank statement into the field for the Ending Balance.

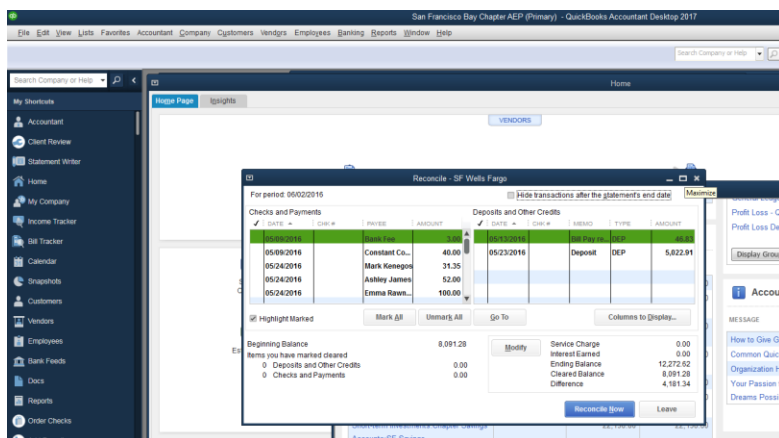
Note: Hopefully, after your very first bank reconciliation on an account, the Beginning balance show on the screen will match up to the beginning balance found on your bank statement. There are several reasons why this might not happen, however, and if you notice a difference at this point in the reconciliation process, it would be a good idea to stop the process and review prior month's activities before moving forward. Voiding or deleting a check or deposit previously marked as "cleared" will cause this problem and will need to be resolved before moving on to the current month reconciliation.

5. If you have a regular monthly service charge, you can input the amount in the service charge field, and any interest earned for the month can be input in the interest earned field. For Service Charge, use the account number 5261 Bank fees (also called investment expenses for some chapters) and for interest, use account number 4611 Interest Income. Match the date fields up to the date that the bank fees and interest income posted to the bank account.

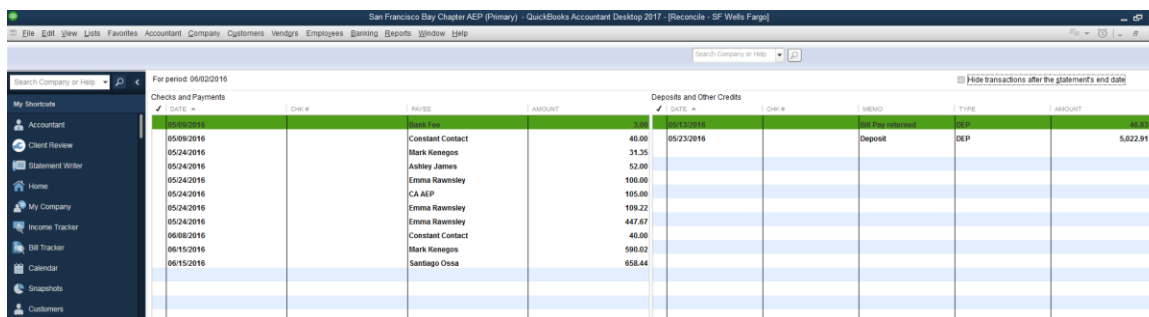


6. Select Continue.

7. Click on the square shaped “Maximize” icon at the top of the Reconcile screen to expand the reconciliation screen.



8. At the top right of the Reconcile screen, check the box marked Hide transactions after the statement's end date.



9. As you refer to your bank statement, click each item that is shown on the bank statement in the check mark field located to the left of the Checks and Payments section and the left of the

Deposits and Other Credits section. Once you've checked off all the items found on your bank statement for the month, the number located in the Difference box at the bottom of the reconcile screen should be 0.00. If for some reason it doesn't equal zero, stop, and go looking for the difference.

Note: One frequent problem found in bank reconciliations is that a check that is accidentally input with a date of 5/10/2020 rather than a correct date of 5/10/2017 will not show up on the reconcile screen once you have checked the box marked Hide transactions after the statements end date. It is very, very important that the correct date be used for the check and if you are unable to reconcile your account, correcting the miss-dated item would then allow you to continue the reconciliation process.

Occasionally, a difference results when, for example, you've written a check for \$100.05, but the item on the bank statement shows that it was for \$100.50, resulting in a \$0.45 difference. For a minor difference, it may be easiest to edit the check in QuickBooks to change it to the \$100.50 paid by the bank. For a larger difference, you will want to contact your bank to have them correct their error.

Discrepancies can also result if a check has cleared your bank, but was not input into QuickBooks.

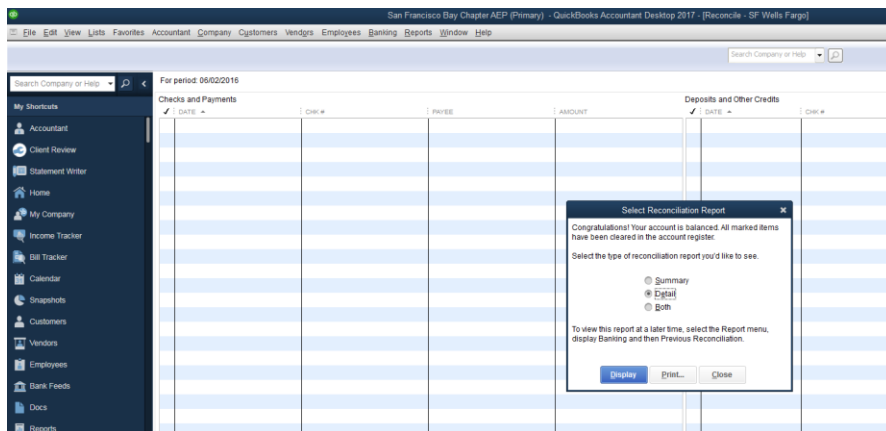
10. Once your difference is zero, click on the Reconcile Now button.

The screenshot displays the QuickBooks Reconcile interface for the period 05/02/2016. The left pane shows a list of checks and payments, including a Bank Fee, Constant Contact, and several checks from Emma Rawnsley. The right pane shows deposits and other credits, including a deposit from SF Wells Fargo. The bottom summary section shows the following:

Item	Amount
Beginning Balance	8,091.28
Items you have marked cleared	
2 Deposits and Other Credits	5,089.74
8 Checks and Payments	888.40
Difference	0.00

The Reconcile Now button is visible at the bottom right of the screen.

11. In the Select Reconciliation Report box, you can either select the Both button, or select the Detail button to print out the reconciliation report that needs to be provided to the state. All reconciliations should be done monthly and the reports for each month included in the packet provide to the State quarterly.



Note: Banks often have a limited amount of time during which they will credit your account for unauthorized transactions. If a bank statement is not reviewed by the Treasurer on a timely basis, unauthorized transactions may not be noticed in time for a correction to be made.

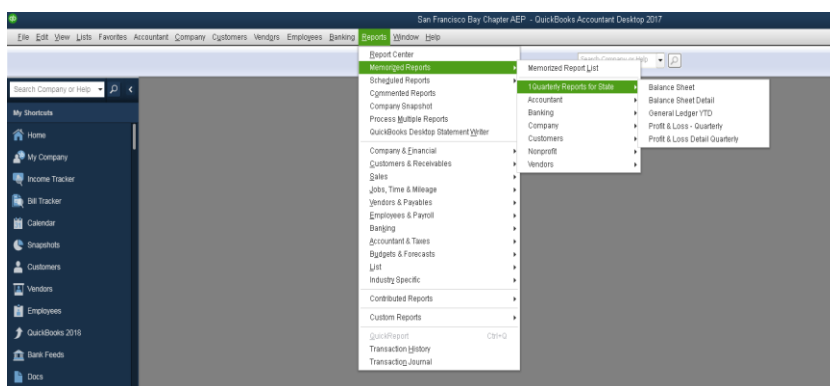
Reporting Requirements

On a quarterly basis, Chapters are required to provide the State AEP with the following:

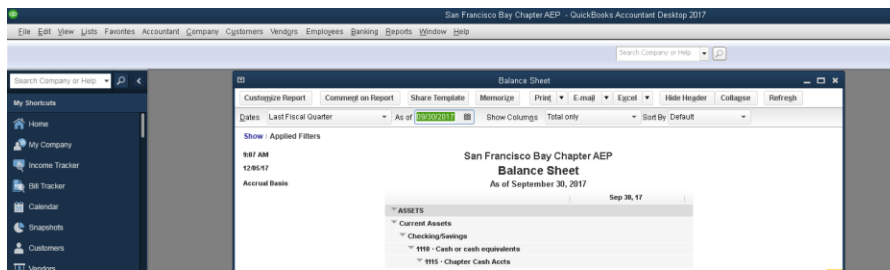
- Balance Sheet Detail Report for the quarter
- Balance Sheet Report for the quarter
- Profit and Loss Detail Report for the quarter
- Profit and Loss Report for the quarter
- Bank Statements for each month for each bank account (including PayPal)
- Bank Reconciliations for each month for each account
- QuickBooks Backup File

The Balance Sheet Detail Report and the Profit and Loss Detail Report have been saved in the Memorized Reports section under "Accountant." To make them easier to locate, they have been labeled "!"Balance Sheet Detail- Quarterly" and "!"Profit & Loss Detail - Quarterly." Some Chapters may have their quarterly reports in the Memorized Reports section under "1Quarterly Reports for State," as shown in the example below.

1. From the Reports Tab, go to Memorized Reports, and then Accountant, and click on !Balance Sheet Detail - Quarterly or Profit & Loss Detail - Quarterly.



2. For the Balance Sheet Reports, change the date to the correct quarter end date.



For the Profit & Loss reports, change the dates to the correct quarter beginning and end dates.

The screenshot displays the QuickBooks Accountant Desktop 2017 interface. The main window shows the 'Profit & Loss' report for 'San Francisco Bay Chapter AEP' for the quarter January through March 2017. The report is titled 'San Francisco Bay Chapter AEP Profit & Loss January through March 2017'. The left sidebar shows the 'My Shortcuts' menu with options like Home, My Company, Income Tracker, Bill Tracker, Calendar, Snapshots, and Customers. The top menu bar includes File, Edit, View, Lists, Favorites, Accountant, Company, Customers, Vendors, Employees, Banking, Reports, Window, and Help. The report itself is titled 'San Francisco Bay Chapter AEP Profit & Loss January through March 2017' and shows a list of income and expenses. The income section includes 'Ordinary Income/Expense', 'Income', '4208 - Conference and Workshops', '4228 - CSOA Workshops', '4227 - Full CSOA', '4227 - Chapter Profit Share Income', '4227 - Full CSOA', 'Total 4227 - Full CSOA', 'Total 4228 - CSOA Workshops', 'Total 4208 - Conference and Workshops', '4208 - Chapter Special Events Income', '4208 - Chapter Support Income', '4211 - Chapter Subventions Income', 'Total 4208 - Chapter Support Income', 'Total Income', 'Gross Profit', and 'Expense'. The expense section includes '4208 - Chapter Support Income', '4211 - Chapter Subventions Income', 'Total 4208 - Chapter Support Income', 'Total Income', 'Gross Profit', and 'Expense'. The report shows a total income of 4,463.99 and a gross profit of 4,463.99.

The reports can be submitted to the State AEP by fax, mail, or email. The QuickBooks backup files can be emailed or saved to a CD, DVD or USB flash drive and mailed to the Executive Director, Lynne C. Bynder. Dropbox, or a similar internet file transfer service can also be used to submit the required quarterly reports

Note: These reports can also be found by selecting Reports from the top menu, and then clicking on Company & Financial. The Profit & Loss Detail report is located towards the top of the Company & Financial list, and the Balance Sheet Detail report is located further down. Be sure that the date ranges are set to the appropriate dates, and if saving the file to a PDF document, view the format of the document to be sure that it will fit to a single page wide and as many pages tall as are needed.

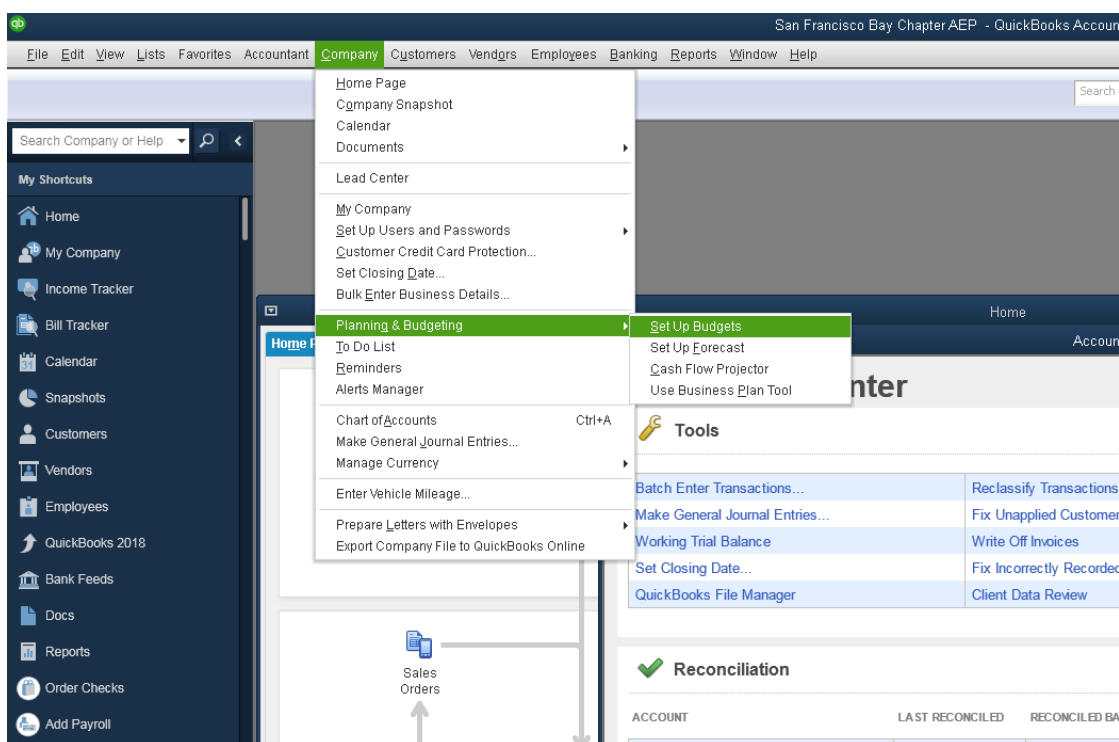
Creating a Budget

Many organizations use the budgeting features available in QuickBooks to keep track of their performance during the year.

Although tracking the Chapter budget in QuickBooks is not required, the following instructions are provided for the Treasurers' benefit, should they choose to use this feature.

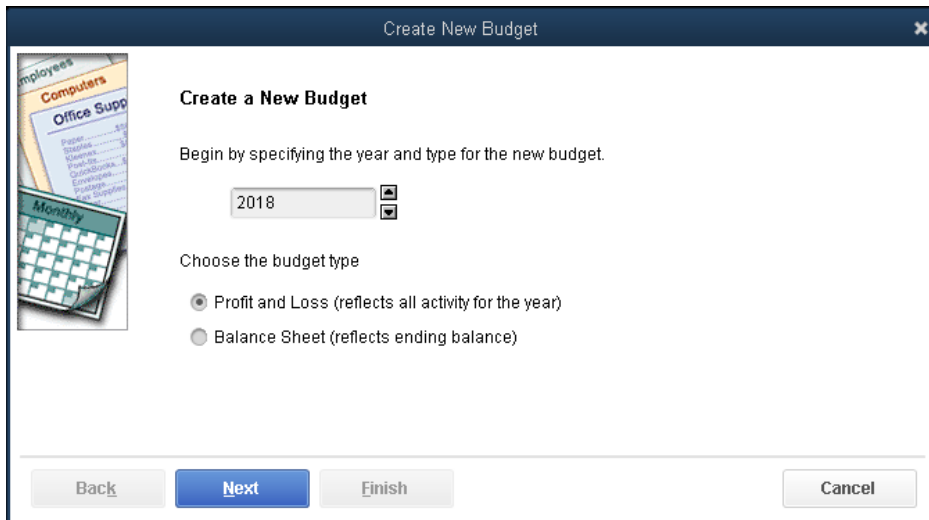
Setting Up A Budget

1. From the top Menu, select Company, then Planning & Budgeting, and then Set Up Budgets.



Note: If the QuickBooks file has never been used to work with budgets, your next step will be a window to Create New Budget. If prior budgets have been input, the window for that existing budget will open and you will be able to either continue updating or click on the tab to Create New Budget.

2. Select the year for which you are setting up the new budget, and make sure that the radial button for Profit and Loss (reflects all activity for the year) is selected and click on the Next tab.



Create New Budget

Create a New Budget

Begin by specifying the year and type for the new budget.

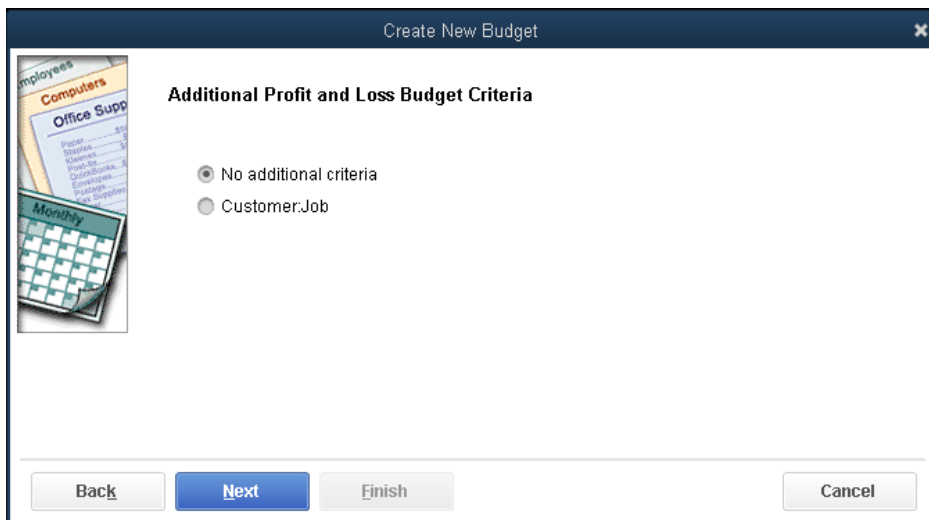
2018

Choose the budget type

- ☒ Profit and Loss (reflects all activity for the year)
- ☐ Balance Sheet (reflects ending balance)

Back Next Finish Cancel

- In the next window, leave the radial button selected for No additional criteria and click on the Next tab.




Create New Budget

Additional Profit and Loss Budget Criteria

- ☒ No additional criteria
- ☐ Customer:Job

Back Next Finish Cancel

- For the option to choose how you want to create a budget, click on the radial button for Create budget from previous year's actual data, then click on the Finish tab.



Create New Budget

Choose how you want to create a budget

☐ Create budget from scratch.
This option lets you manually enter amounts for each account that you want to track.


☒ Create budget from previous year's actual data.
This option automatically enters the monthly totals from last year for each account in this budget.

Back Next Finish Cancel

- The Set Up Budgets window opens, filled in with monthly amounts for income and expenses based on the amounts from the prior year. These amounts can be adjusted wherever needed, but this option helps to ensure that the Chapter's budget is using the accounts that are natural for it to use. If your Chapter works from a monthly budget, fill in the appropriate amounts for each month for the income and expense accounts used by the Chapter. If the Chapter uses an annual budget, you can either divide the annual amounts for each account by 12 and input 1/12 in each month, or you can put the annual total into the month of January and put zeros into the remaining months.

Note: The Set Up Budgets window shows all available accounts from the Chart of Accounts. Not all Chapters will use all accounts.

- Once the budget for the year has been filled in, click on the Save tab, and then click on the OK tab to close the Set Up Budgets Window.




Create New Budget

Choose how you want to create a budget

☐ Create budget from scratch.
This option lets you manually enter amounts for each account that you want to track.

☒ Create budget from previous year's actual data.
This option automatically enters the monthly totals from last year for each account in this budget.

Back Next Finish Cancel




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Back Next Finish Cancel



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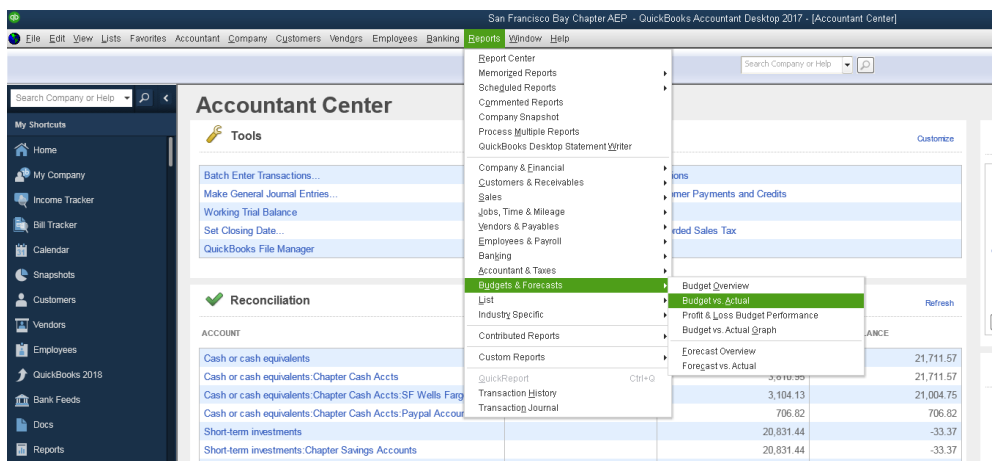
☒ Create budget from previous year's actual data.
This option automatically enters the monthly totals from last year for each account in this budget.

Back Next Finish Cancel

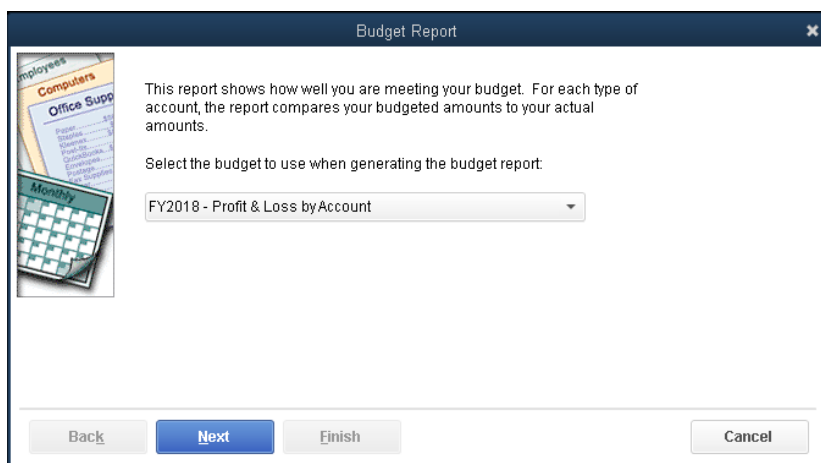
Generating Budget Reports

The usefulness in using QuickBooks for budgeting is found in reviewing the available reports that will show Chapter budget to actual performance for a period.

1. From the top Menu, select Reports, Budgets & Forecasts and then Budget vs. Actual.



2. From the Budget Report window that opens, use the drop-down menu to select the correct budget and then click on the Next tab.



3. Select Account by Month to see a month by month comparison of budget to actual and then click on the Next tab. At the next window, click on the Finish tab to create the report.

Select a report layout for the budget report:

Account by Month

Example:

	Jan	Feb	Mar	Apr
Sales Income	000.00	000.00	000.00	000.00
Misc Income	000.00	000.00	000.00	000.00
Rent Expense	000.00	000.00	000.00	000.00

Back Next Finish Cancel

Note: The report that is generating will be set to cover all twelve months with a total at the end of the report for the annual amounts. You can change the From and To dates to show fewer months, or you can export the report to Excel and format the report to best suit the needs of the Chapter. Unless you are working with a true monthly budget, you may find that viewing this report on a regular monthly or quarterly basis can best be done by working with a full January – December report that has been exported to excel and has columns hidden for unnecessary information.

A report run at the end of the first quarter of 2018 would include Chapter activity from January 1 – March 31st, but would include the budgeted amounts for the full twelve months. You can work with Excel to hide all but the last set of columns showing the totals for the year, comparing the actual (for the three months that have been input) to the total annual budget.

The use of the budget reports may take some familiarity with QuickBooks to be truly useful, and does take a bit more practice than the use of other reports in QuickBooks. These instructions are intended as an introduction to the QuickBooks budgeting process, more than a full tutorial for this area.

When viewing the Profit & Loss Budget vs Actual report, keep in mind the following:

A zero in the column for the month for an income or expense item means that no amount was recorded for that income/expense for the month. A zero in the column for the budget amount for a month means that when the budget was set up, a zero was input in that income/expense field for that month. If there is a “blank” (no zero) in the Budget amount for a month on an income/expense field, this means that the budget is set up with no amount input for this particular income/expense for that particular month.

Once a budget is in use, seeing a “blank” on the Profit & Loss Budget vs Actual report can be a good indicator that an income or expense item was either misposted or represents an unbudgeted income or expense item. For an item that was unbudgeted, you can open the budget by following the steps for setting up a budget and ensure that a zero is input in the field (clicking on the Save tab will then allow you to see the revision to the budget in your report). While your report will now show that there was zero budgeted for this income/expense item, you will be able to see the correct variances for \$ and % in the report. For a misposted item, you can correct the item to ensure that it is posted to the proper account.

Customers and Vendors

In QuickBooks, the term "customer" means anyone who pays you for goods or services.

You can add new customers to the Customer list at any time. QuickBooks uses the list to hold information about the people and companies to whom you sell your products and services.

A Vendor is anyone to whom you are paying money, regardless of whether the payment is for a purchase of goods and services or if the payment is for a reimbursement of expenses.

You can add new vendors at any time. QuickBooks uses the Vendors list to hold information about the people and companies you do business with; for example, this list could include the phone company, your office supplies vendor, and any restaurants or hotels that you use for Chapter events.

Form 1099-MISC

The Chapters are all under the State AEP tax ID number. For this reason, the State AEP is required to report and file all Forms 1099-MISC. It is important that the Chapters transmit to the State AEP all information necessary to prepare any required 1099-MISC forms.

A Form 1099-MISC is required when \$600 or more is paid to a person or company for services (including parts and materials), prizes and awards and other income payments. A Form 1099-MISC does not need to be issued to corporations, for scholarships or for reimbursements.

The State AEP is required to file the Forms 1099-MISC by January 31st each year. By January 15th of each year, you will need to provide the State AEP with a list of individuals and companies that the State AEP should be issuing Forms 1099-MISC to. The list must include the names and addresses, the social security numbers or tax D numbers, and the amounts that need to be reported to each.

IRS Form W-9 should be given to the payee in order to collect their full and correct name, address, and social security number or tax ID number. This form is not provided to the IRS, it is kept by the Organization. Form W-9 can be printed out directly from the IRS' website at www.irs.gov.

Records Retention

For tax purposes, it is suggested that the Chapters maintain their financial records for a minimum of seven years. This would include bank statements, cancelled checks, invoices, receipts, and copies of checks deposited into the bank account, as well as the Chapter's QuickBooks files.

At the end of their tenure, outgoing Treasurers should be providing the incoming Treasurers with all the Chapter's accounting records and a current full backup of the Chapter's QuickBooks file.

For further instruction on retention requirements imposed by the State AEP, and suggestions on paper versus electronic record retention, please contact the current AEP board President.

Appendix A: Making a Backup

Backups of the Chapter's QuickBooks files should be made on a regular basis. When determining how often to make a backup, consider that if the file becomes corrupted, or otherwise inaccessible, all information input from the date of the most recent available backup would need to be re-input. Depending on the extent of the Chapter's accounting activities, either weekly or monthly backups are suggested.

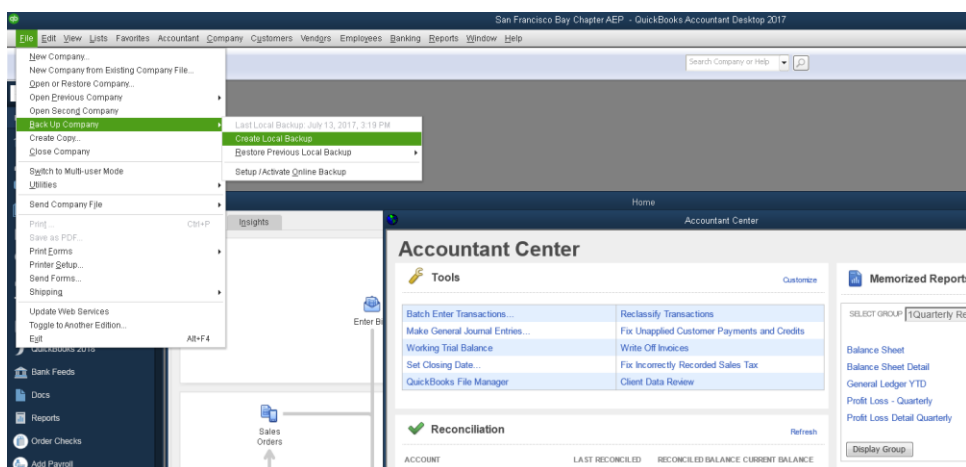
At a minimum, the Chapter Treasurer should be providing the State AEP with a backup of their Chapter's QuickBooks files on a Quarterly basis.

Back up to a USB Flash Drive or Network Folder

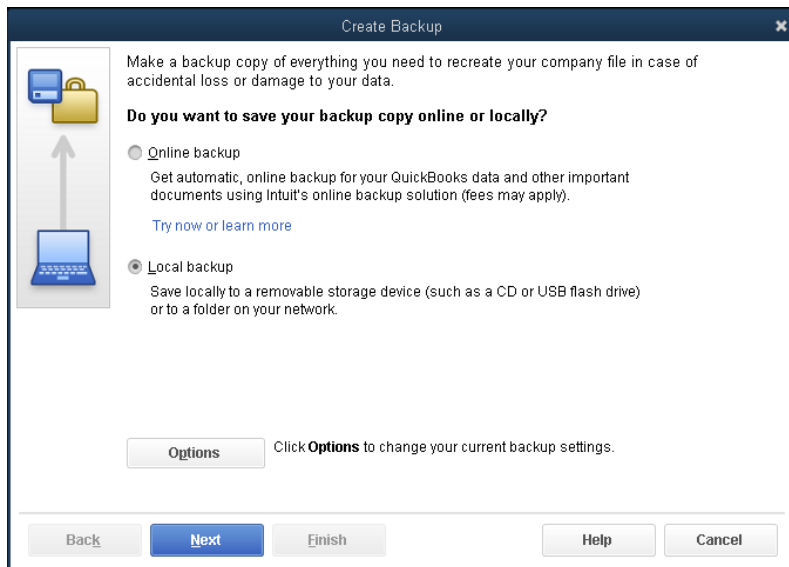
Follow these instructions to back up your company file to a removable storage device, such as a USB flash drive or to back up to a local network folder or hard drive.

If you've already backed up to a removable storage device once before and don't need to change any of your settings, you can click Finish in the backup wizard at any time to run the backup using your existing settings.

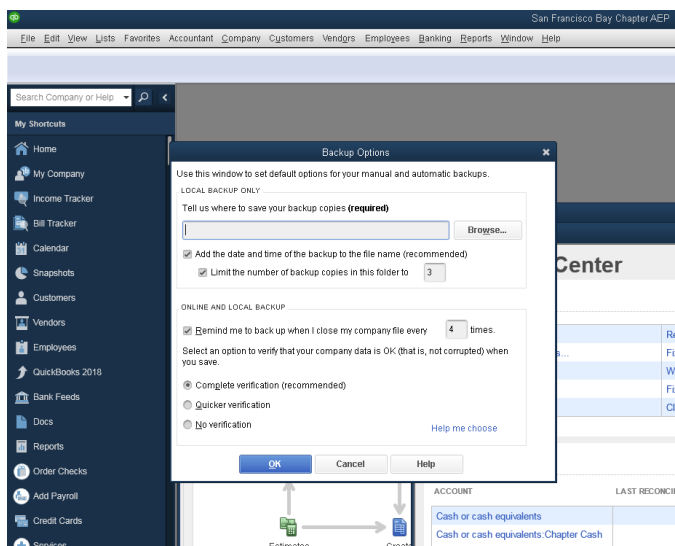
1. Open the company file you want to back up. If you're using a USB flash drive or other removable storage device, connect the device now. For example, insert the flash drive into the USB port.
2. Go to the File menu and select Back Up Company and Create Local Backup.



3. From the Create Backup window, be sure that the radial button for Local backup is selected and click on the tab for Options to specify where to save the backup file to.



4. From the Backup Options window, click on the Browse tab to select where to save the Backup file to. Be sure to note down where you are saving the file if you will need to attach the backup file to an email or transfer the file using Dropbox or a similar file transfer service. When you have selected the location for saving the backup, click on the OK tab. Ensure that the radial button next to Complete verification (recommended) is selected and then click on the OK tab.



5. Follow the prompts to save the Backup file. You can change the name of the file to include the date that the backup is being made along with the Chapter name, but be sure that the extension to the file name remains ".qbb" . Newer versions of QuickBooks will automatically reference the date that a backup is being made during this step, but including the date is useful when using older versions of QuickBooks or when maintaining multiple backups in a single location.

Note: QuickBooks verifies the integrity of your company file based on the backup defaults you set, temporarily closes your company file, and then creates the backup.

When the backup is complete, you can then send the .qbb backup file by email or file transfer service or you can copy the file to a data disk if desired. The file size of most QuickBooks backup files is generally too large to send by email and will usually need to be “zipped” to result in a smaller sized attachment, or will need to be sent using a file transfer service.

Appendix B: Sample Chapter Chart of Accounts

Account	Type	Accnt. #
1110 · Cash or cash equivalents	Bank	1110
1110 · Cash or cash equivalents:1115 · Chapter Cash Accts	Bank	1115
1110 · Cash or cash equivalents:1115 · Chapter Cash Accts:1115.3 · SF Wells Fargo	Bank	1115.3
1110 · Cash or cash equivalents:1115 · Chapter Cash Accts:1115.31 · Paypal Account	Bank	1115.31
1120 · Short-term investments	Bank	1120
1120 · Short-term investments:1125 · Chapter Savings Accounts	Bank	1125
1120 · Short-term investments:1125 · Chapter Savings Accounts:1125.60 · SF Savings	Bank	1125.60
1120 · Short-term investments:1125 · Chapter Savings Accounts:1125.60 · SF Savings:1125.6 · SF Wells Fargo Savings	Bank	1125.6
1120 · Short-term investments:1125 · Chapter Savings Accounts:1125.60 · SF Savings:1125.61 · Capital One Savings Account	Bank	1125.61
11000 · Accounts Receivable	Accounts Receivable	11000
20000 · Accounts Payable	Accounts Payable	20000
32000 · Unrestricted Net Assets	Equity	32000
4100 · Dues	Income	4100
4100 · Dues:4130 · Student Memberships	Income	4130
4200 · Conference and Workshops	Income	4200
4200 · Conference and Workshops:4210 · Annual Conference	Income	4210
4200 · Conference and Workshops:4210 · Annual Conference:4210.01 · Chapter Profit Share Income	Income	4210.01
4200 · Conference and Workshops:4220 · CEQA Workshops	Income	4220
4200 · Conference and Workshops:4220 · CEQA Workshops:4221 · Spring CEQA	Income	4221
4200 · Conference and Workshops:4220 · CEQA Workshops:4221 · Spring CEQA:4221.01 · Chapter Profit Share Income	Income	4221.01
4200 · Conference and Workshops:4220 · CEQA Workshops:4222 · Fall CEQA	Income	4222
4200 · Conference and Workshops:4220 · CEQA Workshops:4222 · Fall CEQA:4222.01 · Chapter Profit Share Income	Income	4222.01
4200 · Conference and Workshops:4220 · CEQA Workshops:4240 · AEP Institute	Income	4240
4250 · Chapter Special Events Income	Income	4250
4250 · Chapter Special Events Income:4251 · Holiday Party Income	Income	4251
4250 · Chapter Special Events Income:4253 · Special Program Income	Income	4253
4250 · Chapter Special Events Income:4255 · Luncheon Income	Income	4255
4250 · Chapter Special Events Income:4255 · Luncheon Income:4255.01 · Member	Income	4255.01
4250 · Chapter Special Events Income:4255 · Luncheon Income:4255.03 · Student	Income	4255.03
4250 · Chapter Special Events Income:4255 · Luncheon Income:4255.05 · Non-Member	Income	4255.05
4250 · Chapter Special Events Income:4257 · Scholarship Program	Income	4257
4250 · Chapter Special Events Income:4259 · Mixer Revenue	Income	4259
4300 · Publications Income	Income	4300
4300 · Publications Income:4310 · CEQA Book Sales	Income	4310

4400 · Advertising Income	Income	4400
4400 · Advertising Income:4410 · Website Income	Income	4410
4400 · Advertising Income:4420 · Other publications	Income	4420
4500 · Sponsorship Income	Income	4500
4700 · Chapter Support Income	Income	4700
4700 · Chapter Support Income:4711 · Chapter Subventions Income	Income	4711
5100 · Program Expenses	Expense	5100
5100 · Program Expenses:5112 · Chapter Summit	Expense	5112
5100 · Program Expenses:5114 · Student Chapter Support	Expense	5114
5100 · Program Expenses:5115 · Chapter Events Expense	Expense	5115
5100 · Program Expenses:5115 · Chapter Events Expense:5115.01 · Holiday Party Expense	Expense	5115.01
5100 · Program Expenses:5115 · Chapter Events Expense:5115.03 · Special Programs Expense	Expense	5115.03
5100 · Program Expenses:5115 · Chapter Events Expense:5115.05 · Luncheon Expense	Expense	5115.05
5100 · Program Expenses:5115 · Chapter Events Expense:5115.09 · Mixer Expense	Expense	5115.09
5100 · Program Expenses:5120 · Member Services	Expense	5120
5100 · Program Expenses:5120 · Member Services:5122 · Website Expenses	Expense	5122
5100 · Program Expenses:5130 · Committees	Expense	5130
5100 · Program Expenses:5130 · Committees:5131 · Standing committees	Expense	5131
5100 · Program Expenses:5130 · Committees:5131 · Standing committees:5131.12 · Chapter Committee Expenses	Expense	5131.12
5100 · Program Expenses:5130 · Committees:5131 · Standing committees:5131.3 · Membership Expansion	Expense	5131.3
5100 · Program Expenses:5140 · Conferences and Workshops	Expense	5140
5100 · Program Expenses:5140 · Conferences and Workshops:5141 · Annual conference	Expense	5141
5100 · Program Expenses:5140 · Conferences and Workshops:5141 · Annual conference:5141.01 · Host Committee Expenses	Expense	5141.01
5100 · Program Expenses:5140 · Conferences and Workshops:5141 · Annual conference:5141.1 · Basic Expenses	Expense	5141.1
5100 · Program Expenses:5140 · Conferences and Workshops:5141 · Annual conference:5141.10 · Conference Committee	Expense	5141.10
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops	Expense	5142
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA	Expense	5142.1
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA:5142.5 · Basic Expenses	Expense	5142.5
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA:5142.51 · Venue/Food and Beverage	Expense	5142.51
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA:5142.52 · Speaker Expenses	Expense	5142.52
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA:5142.53 · Shipping	Expense	5142.53
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.1 · Spring CEQA:5142.54 · Accounting	Expense	5142.54
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA	Expense	5142.2
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA:5142.7 · Basic Expenses	Expense	5142.7

5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA:5142.71 · Venue/Food and Beverage	Expense	5142.71
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA:5142.72 · Speaker Expenses	Expense	5142.72
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA:5142.73 · Shipping	Expense	5142.73
5100 · Program Expenses:5140 · Conferences and Workshops:5142 · Workshops:5142.2 · Fall CEQA:5142.74 · Accounting	Expense	5142.74
5100 · Program Expenses:5140 · Conferences and Workshops:5142.41 · Summer NEPA	Expense	5142.41
5100 · Program Expenses:5140 · Conferences and Workshops:5142.41 · Summer NEPA:5142.91 · Venue/Food and Beverage	Expense	5142.91
5100 · Program Expenses:5140 · Conferences and Workshops:5143 · AEP Institute	Expense	5143
5100 · Program Expenses:5140 · Conferences and Workshops:5143 · AEP Institute:5143.01 · Basic Expenses	Expense	5143.01
5100 · Program Expenses:5150 · Publications Expense	Expense	5150
5100 · Program Expenses:5150 · Publications Expense:5152 · EM/EA/ESB	Expense	5152
5100 · Program Expenses:5170 · Sponsorship Expense	Expense	5170
5200 · General and Administrative	Expense	5200
5200 · General and Administrative:5210 · Board of Directors	Expense	5210
5200 · General and Administrative:5210 · Board of Directors:5214 · Exec Comm Conference Attendance	Expense	5214
5200 · General and Administrative:5211 · Board Meetings	Expense	5211
5200 · General and Administrative:5211 · Board Meetings:5211.01 · Chapter Board Meetings	Expense	5211.01
5200 · General and Administrative:5230 · Accounting and Legal	Expense	5230
5200 · General and Administrative:5230 · Accounting and Legal:5231 · Bookkeeping	Expense	5231
5200 · General and Administrative:5230 · Accounting and Legal:5232 · Audit/Tax Preparation	Expense	5232
5200 · General and Administrative:5260 · Fees and Commissions	Expense	5260
5200 · General and Administrative:5260 · Fees and Commissions:5261 · Bank Fees	Expense	5261
5200 · General and Administrative:5260 · Fees and Commissions:5262 · Merchant Credit Card Fees	Expense	5262
5200 · General and Administrative:5270 · Insurance	Expense	5270
5200 · General and Administrative:5280 · Supplies	Expense	5280
5200 · General and Administrative:5280 · Supplies:5281 · Postage	Expense	5281
5200 · General and Administrative:5280 · Supplies:5282 · Printing/Copying	Expense	5282
5200 · General and Administrative:5280 · Supplies:5283 · Office expenses	Expense	5283
5200 · General and Administrative:5290 · Phone/fax	Expense	5290
4600 · Other Income	Other Income	4600
4600 · Other Income:4610 · Investments	Other Income	4610
4600 · Other Income:4610 · Investments:4611 · Interest	Other Income	4611