

OHIO HORSEMAN'S COUNCIL, INC.  
Instructions for County Treasurers

Your cooperation in these matters will be of great benefit to the entire organization. If you have any questions regarding these instructions, please feel free to call the appropriate person:

For financial questions, call your State Treasurer.

For membership questions (I.E. changing an address, missing Corrals, etc.) call the State Membership Chairperson.

**I. ACCOUNT:**

- A. Each county chapter should set up its own checking account with a local bank or credit union. The account name should be: **(County Name)** Chapter of the Ohio Horseman's Council, Inc. Remember, OHC is Incorporated, check with your local bank to see if they offer interest bearing checking accounts.
- B. All counties are to use the State's EIN (Employee Identification Number): **CONTACT THE STATE TREASURER FOR THIS NUMBER.**
- C. If your treasury will not support the cost of a checking account, try a savings account and use money orders. In either case, be sure to keep an exact record of all expenditures, with receipts, and income.
- D. Savings accounts and CD's are acceptable ways to invest your extra money. NOTE: if you have more than one account or investment, then a year end Income & Expense Report must be completed for each account.

**II. DUES:**

- A. The State Treasurer must receive all dues for State & County Officers and Delegates before January 31<sup>st</sup>.
- B. Dues shall not be pro-rated for any portion of the year. However, dues received after October 1<sup>st</sup> shall entitle the member to full membership privileges (excluding the right to vote) for the remainder of that year. The member will then be entitled to full membership privileges beginning with January 1<sup>st</sup> of the following year.
- C. When collecting dues, deposit all monies to the County Chapter's checking/savings account.
  - 1. Remit to State OHC Treasurer the portion due to State OHC on one check, made payable to Ohio Horseman's Council, Inc.
  - 2. In the memo section of the check/money order, a designation should be noted as to what the money is covering: (i.e., 2-I, 4-F, 3-SC, 1-A, 2-Y). Example: if you send in two individual memberships, you would write 2I, and one family write 1F in the memo section. This is important, as it will expedite processing.
  - 3. These dues should be submitted to the State Treasurer in a timely manner. Process all memberships and submit immediately – holding no longer than one (1) week. As county treasurer, **YOU** assumed responsibility to ensure there is no delay in processing these forms from your position.

D. Dues breakdown for Memberships (effective 10/1/08): (*original SIGNED membership applications must be sent along with your check*)

<u>Membership Type</u>	<u>Amount</u>	<u>County Keeps</u>	<u>State Receives</u>
Individual	\$15.00	\$2.00	\$13.00
Youth (Student)	\$15.00	\$2.00	\$13.00
Senior Citizen (each)	\$15.00	\$2.00	\$13.00
Family	\$25.00	\$4.00	\$21.00
Associate	\$30.00	\$5.00	\$25.00

E. Membership Application Requirements (Refer to OHC By-Laws for full explanation):

1. Individual membership – Any person 18 years of age or older.
2. Senior membership – must be 62 years of age on January 1<sup>st</sup>.
3. Family membership – Any group of persons living together as a family unit with at least one person 18 years of age or older and spouse/mate and children under 18 years of age. Children 18 years and older **MUST** apply for a regular membership, even if they still reside with parents/guardians.
4. Associate membership – Any horse oriented organization – indicate the full name of the group, address, and the NUMBER OF MEMBERS. Make sure an OFFICER of the group signs the application, giving his/her address and phone number. These members ARE NOT entitled to hold any office in the OHC.
5. Youth (student) membership – 17 years of age or under on January 1st, and a parent/guardian **MUST** sign the application. A student is NOT entitled to purchase Equine Liability Insurance, due to age restrictions from the insurer.
6. At Large membership - Any person who chooses not to designate a county as a PRIMARY chapter.
7. Secondary membership applications should be kept on a county level and ARE NOT TO BE SENT TO THE STATE.
8. Enclosed is a sample Membership Form designed by the State Membership Chairperson. Please use this form. You can also find this form on the OHC website at: [www.ohiohorsemancouncil.com](http://www.ohiohorsemancouncil.com).

F. General Information:

1. Please check to see that each application is filled out completely, SIGNED, and dated. Mark it NEW or RENEWAL.
2. Any membership not RENEWED by JANUARY 31st will be considered a new member upon re-application.
3. If a member has a change of address, be sure to make a notation on the form. Please forward any address changes to the Membership Chairperson as they occur.
4. **A member may belong to as many county chapters as he/she desires, but only has to pay the State portion of the dues one time.**
  - a. The initial application that includes the State's portion of the dues must be marked **PRIMARY**.

- b. When a member desires to join any additional counties, he/she needs to only pay the county portion of the dues, and any assessments imposed by a particular County. This is between the member and the county – the state is not involved and does NOT need a copy of the membership.
- c. **Per the by-laws change of November 2005: DO NOT** send applications for a dual/secondary membership to the State Treasurer, or the Membership Chairperson. Send applications directly to the Chapter(s) involved, if other than your own.

*(Don't forget to issue them a membership card, as they are Voting Members, with all privileges, of your Chapter.)*

- 5. Effective March 1, 2004, in order to clarify and simplify the issuance of membership cards, **each County will be responsible to issue all membership cards to its members;** both Primary and Dual/Secondary.
  - a. This will include cards for all County memberships that are sent directly to the State or sent through another County.
  - b. The State Membership Chairperson will only issue membership cards for those members desiring to be "At Large." Blank membership cards may be obtained by contacting the State Membership Chairperson.
- 6. The State Membership Chairperson will send a membership verification form to the County Treasurer for each membership as it is processed. This form will have all the information contained in the State database for that membership.
  - a. It is the **RESPONSIBILITY OF THE COUNTY TREASURER** to verify the accuracy of this information and relay any changes/corrections to the State Membership Chairperson in a timely manner.

### III. TAXES

- A. We are classified with the IRS as a 501(c) 4, Social Organization.
- B. Although OHC is a non-profit organization, we DO NOT have federal non-profit status and MUST PAY SALES TAX.
- C. We must, as a statewide organization, file a tax return with the IRS each year in May.
- D. Each County Treasurer, by volunteering and accepting this responsibility, **IS REQUIRED** to send a complete Income and Expense statement for the taxable year to the State OHC Treasurer by January 10<sup>th</sup>. This statement is the responsibility of the County Treasurer who served the January-December term of the prior year. It is not the responsibility of a newly elected treasurer. Also, a printout of the county's bank transaction will not be accepted.
- E. Any county that does not complete and forward an I & E statement will have a grievance filed against it and its officers with the State Grievance Committee.

**Please note:** A chapter must complete and forward its year end I & E statement by the January 10<sup>th</sup> deadline, in order to be eligible for any refunds on dues that were paid directly to the State Treasurer for the previous year. Effective January 2005, any chapter that turns in their I & E after the January 10<sup>th</sup> deadline forfeits any refund owed to them. If the refund is less then \$1.00, no check will be issued.

- F. It is not necessary to send supporting documents of your income/expenses, but you are required to keep these in your files for future reference.
- G. An INCOME AND EXPENSE statement is included with this packet. You can also find this form on the OHC website at: [www.ohiohorsemanscouncil.com](http://www.ohiohorsemanscouncil.com).
- H. Any county may accept donations or gifts. However, the giver of the donation CANNOT claim this as a Charitable Contribution on their tax return. They may use this donation on their taxes as advertising. You must place an ad for this company in your local newsletter or advertise for them in some manner as your county deems appropriate. A sample form for accepting donations/gifts is included with this packet.

#### **IV. PAYMENT GUIDELINES FOR COUNTY TREASURERS:**

- A. Original, copied, faxed or e-mailed receipts are valid for payment.
- B. All receipts must be presented through a Committee Chairperson to the County Treasurer, if applicable. Receipts are to be paid in accordance to chapter protocol.
- C. Receipts should be presented at least semi-annually, if they are not presented when incurred. This will help keep a handle on the amount left in your account.
- D. If a Committee Chairperson or County Treasurer so desires, a pre-approved receipt may be forwarded, and the County Treasurer will pay the supplier directly.
- E. Upon request, (and with chapter approval) up to one half of a budget amount may be paid in advance, but receipts must be received before additional checks are cut.
- F. All receipts are to be retained by the county treasurer upon receipt of the bill.
- G. OHC does not pay travel expenses (i.e., food, gas, lodging, etc.), unless they have been approved at a scheduled meeting and are deemed within the budget by the treasurer. It is the Treasurer's responsibility to keep the members informed of the financial situation and not allow the chapter to get into difficulties.
- H. All receipts must be presented by January 10<sup>th</sup> of the following year for payment, or they CANNOT be considered. This is stated in the OHC By-Laws.

*(Updated 10/4/2008)*