

NAWCC NATIONAL CONVENTION TREASURER HANDBOOK

This handbook was first compiled in 2024 by Melanie Bernhardt based on experience as National Convention Treasurer for several years in hopes her lessons learned could inform future Treasurers.

It is important to have a good team including a Registrar with attention to detail. Balancing between Quicken records and RP (Registration Program) after each batch verifies accounting amounts match registration information at each point in the process. The HQ (Headquarters) Controller's support is also a key element of accuracy. Online and credit card registrations should be reconciled monthly, and the cooperative nature of the relationships allow differences to be quickly resolved. Good communication between Registrar, Treasurer, HQ Controller, HQ Information Technologist, and those recording online or mailed registrations at HQ are mandatory for consistent and accurate accounting. Clover devices used to process credit card payments were dependable 95% of the time in 2024. Unfortunately, they were responsible for the only variances on-site when they went down and it wasn't clear that a payment had already been made, though these issues can be quickly resolved.

Roles/Responsibilities of Treasurer

- Accept monies as part of pre-registrations. Track these and deposit them in the Convention Checking Account. Communicate with HQ, sending copies of checks and deposit slip, when deposited. Balance funds received with pre-registration system.
- Coordinate with HQ for credit card receipts and mail in registrations. HQ will send scans of the registration form + the check (or form with credit card number blacked out).
- HQ processes all credit cards and will transfer the funds to the Convention Checking Account monthly. Track what is expected, what is received, and work with HQ to reconcile any differences should they arise. To do this it is necessary to receive a report from HQ of all online registrations on a regular (monthly or weekly) basis.
- Track all monetary donations and coordinate with HQ and the Donations Chair on the receipt of these donations. Non-monetary donations may optionally be tracked as well. In the past a Google sheet has worked well for this purpose, but the details can be worked out with all involved parties.
- Pay Convention bills / expense reimbursement. All bills/reimbursements must be approved by the Convention Chair(s) prior to payment. In the event that the amount is over what has been budgeted, alert the Convention Chair(s) and confirm that they do want payment to occur. All expenses require a detailed invoice/receipt, not simply a copy of credit card charges and payment. Currently, checks over \$500 require two signatures (usually Treasurer and HQ Controller).
- Notify HQ of the amount, check number and payee, and provide them with the backup documentation for audit purposes for all expenses paid.
- Track all income and expense and reconcile this to the bank account monthly. Work with HQ to resolve any differences as appropriate. Provide reporting to overall convention chairs, generally monthly.
- Manage on-site cash at convention - including providing starting change for Registration and the Silent Auction. (Note the Gift Shop is entirely an HQ function and account.)

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Donations

- There should be ONE master list of donations. Have an open discussion with whomever is taking donations regarding whether they want to use the Google sheet or if they will have their own. As with the pre-registration process, there should be “one version of truth” for donations and the players should agree upfront where that will live and be maintained.
- The flow of incoming checks for chapter donations can be confusing. It works well to have all checks sent to HQ and deposited from there, with copies going to the Convention Treasurer and Donations Chair.
- Individual donations are tracked in RP if they come with a registration form. Otherwise, they may be missing in RP and need to be accounted for outside. Chapter donations are never in RP.
- Individual and chapter donations are all deposited in the Convention account. Sponsorships and Ad revenue is credited to the HQ account and does not benefit the Convention account.

Tracking details

- It is not necessary to track the sub-categories of pre-registration monies. There should be “one version of truth” for the details and that will be the registration system(s).
- Donation details should be tracked as there are often multiple lists floating around and this has historically come back to the Treasurer to resolve with the Donations Chair and the Event Chair.
- If the convention has a new member special, work with the Registrar and HQ to ensure that it is clear what amount of the fee is for membership (HQ) and what amount is for Convention. Ensure that there is a way to track this so that the funds can be divided appropriately post-convention. Membership fees go 100% to HQ, not Convention.
- Donations that were made with an online registration system were easily lost in prior years. Should they be available in future online registrations It is recommended that at the end of each month a report be generated by category so that one can easily check the donations made that month against the master list and add any that are missing.

On Site Registration:

- The Clover device works well and cuts down on the amount of cash. Ideally there would be as many devices as there are registration workstations to make finding differences easier. At peak times there should be at least a 2nd device due to the popularity of credit card payment. Having a dedicated high-speed internet is also crucial.
- The Treasurer and Registrar should reconcile daily - cash, credit and checks taken into the registration system records. Having the registration clerks note how each payment was made is very helpful in finding differences. Having access to the Clover reports (or reports from the preferred credit card processing system) is critical.
- Offloading part of the cash to the convention center was a really good way to reduce what was being carried home. If there is a convention account bank in the vicinity cash can be taken around 3:00 in the afternoon to deposit it on Friday.
- A format for Daily Reconciliation and Starting Cash amount are at the end of this handbook.

Silent Auction

- If all Silent Auction items are charged the same price, it is easy to determine the total entries and amount attributed to Silent Auction (total cash at Silent Auction less starting cash).

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- Starting cash of \$50, made up of 20 singles and 6 fives has worked well and is recommended for future events. (This was for a cost of \$3 per item per auction – a different amount may indicate different starting cash numbers and denominations.)

Live Auction

- The Live Auction Chair should provide a list of all items auctioned, with a note of which are for the benefit of NAWCC. Items for the benefit of NAWCC don't pay an entry fee. It should be possible to reconcile the total number of items in the auction, less the NAWCC items and tie to the \$ received as entry fees. In the case where the entry fee is higher for items entered on day of auction, these "last minute" entries must be noted on the list.

Cash Management

Many of the items below are common sense, but in the "heat of battle" they may not be consistently done. These are recorded here so they become part of future procedures.

- All starting cash should be counted and signed off by the person receiving it.
- All cash should be counted by two people when removed from the registration cash box or taken in from other areas and noted in the drawer.
- Scans or photocopies of all checks should be made prior to deposit.
- When there is a means to take cash to the bank, it is possible to take excess cash from the Gift Shop or the NAWCC Live Auction proceeds and deposit in the convention account, and then provide a check written from the convention account to "pay for" the cash for these HQ earnings. This facilitates less cash being carried by HQ staff. One check per day for the Gift Shop and another for the Live Auction may be preferred. This keeps the transfer clean so that NAWCC HQ always has the money they expect and there is no need to track which account owes the other at any point in time. When making the cash deposits, using separate deposits for each HQ activity supports audits, and therefore is recommended.
- Cash may come in from random places. For instance, a donation handed to a Board member at the banquet, or a payment for a function attended not originally registered for or paid for. These monies may not be reflected in any system of record. Money should be collected whenever somebody is willing to hand it over. Demanding that it only be submitted and received via certain avenues may result in attendees forgetting and the convention losing these funds. Fortunately, this is not a common occurrence.
- Cash taken from various sources should be kept separate until the end of the show. This makes it simple to reconcile if something didn't balance as expected. All cash should be counted with a 2nd person upon receipt. Using Quicken enables the allocation of monies to appropriate accounts to be matched to corresponding bank deposits.
- When reconciling the monies post-convention, one needs to remember that mail-in and online credit card registrations may have been received in the current month but not yet deposited into the convention account. These will need to be added into the registration revenue.

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Next year registration/table sales

- Using the Cash Box Ledger (see last page of this handbook) developed for registration sales at events is a recommended practice.
- Any checks should be scanned together with the registration form (a phone scanner can be used) before separation.
- If the Treasurer takes the checks and cash with them and they represent two different year National Conventions, they should be deposited separately for easy recognition as next year funds versus current year.

Post-Convention Activities

- It can take a couple of months for the final invoices to come in and rebates to show up. Expectations can be set for 3-4 months to finalize and distribute the proceeds.

Sample Daily Reconciliation (“Daily Recon”) (works best as spreadsheet)

| | Station 1 | Station 2 | Station 3 | Total | |
|---------------------------------|--|--|-----------|-------|--|
| Date: Thursday, 6/13/24 | | | | | |
| Registration Numbers: | | | | | |
| Starting Cash | 310 | 310 | 310 | 930 | |
| Cash removed for deposit | n/a – no convention bank available | | | 0 | |
| Cash in Drawer at close | 875 | 425 | 525 | 1,825 | |
| Check Total | 385 | 230 | 160 | 775 | |
| Clover (CC process) Income | 100 | 250 | 225 | 575 | |
| Expected RP Total | | | | 2,245 | |
| Actual RP Total | | | | 2,500 | |
| Difference | | | | -255 | |
| Excess cash removed after close | 500 | 100 | 200 | 800 | |
| Ending Cash | 375 | 325 | 325 | 1,025 | |
| Totals to be deposited | No available convention account bank – no deposits made during event | | | | |
| Cash taken midday | n/a | | | | |
| Cash taken after close | 800 | | | | |
| Less Cash for Gift Certificate | | n/a – will write check or do book entry | | | |
| Checks | 775 | | | | |
| Total | 1,575 | Funds removed from Registration by Treasurer | | | |
| Date Deposited: | | | | | |

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Starting Cash – Sample from 2024 National (works well as a spread sheet)

| | No. of Bills | \$ per Cash Box | No. of Boxes | Total Cash |
|------------------------------|--------------|-----------------|--------------|----------------|
| Silent Auction ones | 20 | \$20 | 1 | \$20 |
| Silent Auction fives | 6 | \$30 | 1 | \$30 |
| Silent Auction Total | | \$50 | | \$50 |
| Registration ones | 10 | \$10 | 3 | \$30 |
| Registration fives | 10 | \$50 | 3 | \$150 |
| Registration tens | 15 | \$150 | 3 | \$450 |
| Registration twenties | 5 | \$100 | 3 | \$300 |
| Total per cash drawer | | \$310 | 3 | \$930 |
| 50/50 Raffle ones | 20 | \$20 | 1 | \$20 |
| 50/50 Raffle fives | 6 | \$30 | 1 | \$30 |
| 50/50 Raffle Total | | \$50 | | \$50 |
| TOTAL | | | | \$1,030 |
| Total by Currency | | | | |
| Ones | 70 | | | \$70 |
| Fives | 42 | | | \$210 |
| Tens | 45 | | | \$450 |
| Twenties | 15 | | | \$300 |
| TOTAL | | | | \$1,030 |

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SAMPLE INCOME/EXPENSE REPORT

Date Range:

Show Memo/Notes

| | | |
|----------|--|---------------------|
| ▼ | Money In | \$126,154.00 |
| | 2024 Convention | \$126,154.00 |
| | 2024 Convention Income | \$126,154.00 |
| | 2024 Donations | \$6,856.00 |
| | 2024 Chapter donations | \$4,100.00 |
| | 2024 Member Donations | \$2,756.00 |
| | 2024 Live auction | \$940.00 |
| | 2024 Rebates - Hotel + Tourism Board | \$12,015.00 |
| | 6/27/2024 Checking NAWCC (HQ) Marriott. | \$1,515.00 |
| | 7/9/2024 Accounts Receivable Chattanooga Tourism Board | \$10,500.00 |
| | 2024 Registration Income | \$105,806.00 |
| | 2024 Registration Income (Other) | \$107,995.00 |
| | 2024 OnSite Memberships | -\$2,189.00 |
| | 2024 Silent Auction | \$537.00 |

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▼ Money Out -\$74,256.25

2024 Convention Expense **-\$74,256.25**

2024 AV costs **-\$470.16**

| | | | | | |
|----------|----------|----------------|--|--|---------|
| | | | | various supplies purchased on Amazon by Alex | -470.16 |
| 6/5/2024 | Checking | transfer to HQ | | | |

2024 Banquet Table Gifts and Door Prizes **-\$1,007.77**

| | | | | | |
|-----------|----------|---------------|------------------------|--|-----------|
| 5/9/2024 | Checking | Renee Coulson | | | -\$507.77 |
| 7/11/2024 | Checking | NAWCC (HQ) | Gift shop certificates | | -\$500.00 |

2024 Convention Center **\$43,363.44**

| | | | | | |
|-----------|------------------|---|--|--------------------------------|--------------|
| | | | | deposit paid by HQ Aug 2022 | -\$2,000.00 |
| 9/12/2023 | Accounts Payable | NAWCC (HQ) | | | |
| 5/29/2024 | Checking | Chattanooga Convention Center | | | -\$33,488.50 |
| 6/14/2024 | Checking | cash taken from registration and paid to CCC | | | -\$6,500.00 |
| 6/24/2024 | Checking | Chattanooga Convention Center. | | | -\$1,374.94 |

2024 Craft Contest Supplies & Construction **-\$242.03**

| | | | | | |
|----------|----------|----------------|--|--|-----------|
| 5/2/2024 | Checking | William Slough | | | -\$242.03 |
|----------|----------|----------------|--|--|-----------|

2024 Credit Card Fees **-\$338.19**

| | | | | | |
|----------|----------|------------|--|--|-----------|
| 7/2/2024 | Checking | NAWCC (HQ) | | | -\$338.19 |
|----------|----------|------------|--|--|-----------|

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|-----------------------------------|------------------|------------------|---------------------------------|---------------------|
| 2024 Exhibit Insurance | | | | -\$1,145.13 |
| 6/4/2024 | Accounts Payable | NAWCC (HQ) | | -\$1,145.13 |
| 2024 Hotel Charges | | | | -\$15,719.20 |
| 6/27/2024 | Checking | NAWCC (HQ) | Marriott attrition | -\$1,755.00 |
| 7/2/2024 | Checking | Hotel Bo | | -\$13,964.20 |
| 2024 Mart Set up | | | | -\$9,440.22 |
| 5/28/2023 | Checking | Chattanooga Tent | | -\$3,639.83 |
| 6/5/2024 | Checking | Chattanooga Tent | final payment | -\$3,639.83 |
| 6/24/2024 | Checking | Glen Kitts | | -\$1,648.16 |
| 6/27/2024 | Checking | NAWCC (HQ) | lunches for Mart volunteers | -\$512.40 |
| 2024 postage expense | | | | -\$307.08 |
| 10/8/2023 | Checking | Russ Youngs | | -\$198.00 |
| 5/16/2024 | Checking | Russ Youngs | | -\$139.00 |
| 7/3/2024 | Checking | Russ Youngs | | \$29.92 |
| 2024 Printing Expense | | | | -\$1,286.59 |
| 6/5/2024 | Checking | Print o Stat | programs and pocket programs | -\$1,286.59 |
| 2024 registration expenses | | | | -\$936.44 |
| 10/8/2023 | Checking | Russ Youngs | | -\$868.79 |
| 5/16/2024 | Checking | Russ Youngs | | -\$67.65 |

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| | |
|------------|--------------|
| Money In: | \$126,154.00 |
| Money Out: | -\$74,256.25 |
| <hr/> | |
| Net Total: | \$51,897.75 |

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Cash Box Ledger for _____ recorded on _____ at _____

| Registration Name(s) | REG | EB | BQT | OTF | TBL | EL | TG | DON | TBL NOS | AMOUNT | Cash/Ck/CC |
|----------------------|-----|----|-----|-----|-----|----|----|-----|---------|--------|------------|
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REG=Registrations, EB=Early Birds, BQT=Banquet, OTF=Old Timers & Fellows, TBL=Tables, EL=Electrical, TG=Tailgate, DON=Donation