

NDICE OFFICERS DUTIES**TREASURER**

Article IV, Section 4, of the organization's By-Laws states that "The Treasurer with the assistance of the Executive Board shall be responsible for the collection and disbursement of all funds of NDICE; make deposits in the name of, and to the credit of NDICE; keep the accounts of NDICE in accordance with generally accepted accounting procedures; make a full report of the receipts and disbursements for the preceding fiscal year at the Annual Conference.

Following is a more detailed listing of the duties of the Treasurer:

Maintain the organization's checking account by making deposits (received primarily from registration fees for the annual Conference) and disbursements supported by a "Reimbursement/Check Request Form," along with appropriate approval and documentation.

Reconcile monthly the bank statement for the organization's checking account.

Prepare a detail "Transaction Report" several times during the year as activity warrants, and send to all members of the Executive Board. This report lists all activity in the checking account, including all checks written and deposits made.

Prepare the "Financial Report" prior to each Executive Board meeting showing revenues and expenses for the current year, prior year, and projected calendar year as appropriate.

Annually prepare the "Financial Report" showing revenues and expenses for the prior calendar year, and submit to all members of the organization attending the annual conference for their approval.

Recommend investing excess funds from time to time for the Executive Board's consideration and approval.

Prior to the Executive Board's planning meeting in October each year, prepare analysis of registration fees, meal and housing costs, etc. to assist in setting pricing for the following year's conference.

Annually review the organization's insurance coverage for general liability and crime (employee dishonesty), and recommend changes, if any, to the Executive Board for their consideration and approval. Currently the insurance is written by Philadelphia Insurance through Diversified Insurance Services, Brookfield, WI. The current policy is effective from July 14, 2010, to July 14, 2011.

Prior to January 31 each year, prepare and file IRS Form 1099-MISC (Miscellaneous Income), and IRS Form 1096(Annual Summary and Transmittal of U.S. Information Returns). Any payments by the organization to an individual which amount to \$600 or more in a calendar year require that a Form 1099-MISC be provided to the individual and filed with the IRS. NOTE: For those individuals a Form W-9 (Request for Taxpayer Identification Number and Certification) will be required. This form should be completed by any speaker at the Conference receiving a stipend of \$600 or more, and the Executive Secretary who receives a stipend exceeding this amount.

NDICE is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and holds a status as a public charity. The organization's Federal ID is 36-3633444. NDICE is included in the United States Conference of Catholic Bishops group tax exemption ("Group Ruling") (GEN 0928), and listed in the 2009 edition of the Official Catholic Directory ("OCD") under the Archdiocese of Cincinnati. See letter, dated October 16, 2008, from Reverend Joseph R. Binzer, Chancellor, Archdiocese of Cincinnati.

The Archdiocese of Cincinnati must be notified promptly of any changes in NDICE's name, address, or corporate form, and of any material changes in its purposes, activities, or sources of support.

NDICE is not required to file an annual Form 990 with the IRS. NDICE received a legal opinion from Whyte Hirschboeck Dudek S.C. (see email, dated October 19, 2008, from Teresa Noeske) stating that NDICE is an integrated auxiliary of the Church. The requirements for an integrated auxiliary of a Church are met since: 1) NDICE is an organization described under IRS Section 509(a)(2) – per the letter from the Archdiocese of Cincinnati, 2) it's affiliated with the Roman Catholic Church, and 3) most of its financial support is from internal sources (registration fees from deacons) rather than from public or governmental sources.

NDICE is incorporated in the State of Ohio. There are no annual filing requirements. However, NDICE has a continuing requirement to file a "Continued Existence of Nonprofit Corporation" form with the Ohio Secretary of State to avoid the revocation of its charter. The form must be filed before August 11, 2013.

Sales to NDICE in Ohio are exempt from sales tax under Section 5739.02(B)(12) of the Ohio Revised Code. In order to claim the exemption, NDICE needs to provide "Sales and Use Tax Unit Exemption Certificate" to the seller. If items are purchased in other states, other than Ohio, similar exemption certificates would have to be obtained.

Annually review the "Accounting Procedures and Controls (attached) to determine that they are operating effectively and make any changes as appropriate after discussion and approval by the Executive Board.

