

# The Prairie Enthusiasts



PO Box 824  
Viroqua, WI 54665  
608-638-1873  
EIN #39-1601574

## *Chapter Treasurers'* *Handbook* (Responsibilities and Procedures)

Revised & Approved by:

Finance Committee \_\_\_\_\_  
Nick Faessler, Chair

Date: \_\_\_\_\_

Board \_\_\_\_\_  
Jack Kussmaul, President

Date: \_\_\_\_\_

## Table of Contents

1.	Introduction & Purpose	3
2.	Organization Structure	3
	a. Responsibilities of TPE Business Office	4
	b. Responsibilities of Chapter Treasurers	4
3.	Communication with TPE Business Office	5
	a. Separation of Duties & Financial Management Process	5
	b. Financial Reports	5
	c. Purchasing	5
	d. Income Deposits	5
	e. Designation/Tracking	6
	f. Fund Transfers	6
	g. Contractor Services	6
	h. Change in Treasurers	6
4.	Instruction/Guidance for Chapter Bookkeeping	6
	a. Petty Cash	6
5.	Sales Tax Exemption on Items TPE Buys	7
6.	Sales Tax Exemption on Items TPE Sells	8
7.	Donations	8
	a. Cash Donations	8
	b. Donations of Stock	8
	c. Restricted Donations	8
	d. In-Kind Donations	9
	e. Donation Acknowledgements	9
8.	Membership Dues	10
	a. Membership Acknowledgements	10
9.	Equipment Inventory	10
10.	Property Taxes	11
11.	Insurance	11
12.	Grants	12
	Appendix A. Income and Expense GL Codes	14
	Appendix B. State sales tax exemption certificate	15
	Appendix C. Excel file of all Advice Forms	Attached Excel File

## **Introduction & Purpose**

The Prairie Enthusiasts, Inc. has developed this handbook to help ensure transparent, clear and consistent bookkeeping throughout the organization. It describes the accounting and financial procedures adopted by The Prairie Enthusiasts' Board of Directors (hereinafter referred to as "Board") as recommended by the Finance Committee. Our responsibilities include (1) accurately reporting our finances to the membership and donors, (2) filing tax returns in a timely manner, (3) passing financial audits, and (4) retaining our 501(c)(3) non-profit status.

## **Organizational Structure**

The Prairie Enthusiasts, Inc. (TPE) is a single legal corporation organized under one IRS nonprofit tax identification number. The overall corporation files one tax return, and has the legal standing to own property and hold title to land. The Board has the legal responsibility for all assets and financial and legal operations of the entire organization. TPE is organized into Chapters to facilitate conservation throughout the upper Midwest. The Board authorizes TPE's local Chapters to raise and spend money on behalf of the organization in pursuit of TPE's mission pursuant to this handbook.

TPE's fiscal year is January 1-December 31. TPE's Federal Employee Identification Number is 39-1601574.

It is the policy of TPE that all Chapter bank accounts will be maintained at TPE business office, except for the Northern Illinois Chapter of TPE (hereinafter NIPE). NIPE may maintain their own local bank account but must provide detailed financial reports and bank statements to TPE business office on a monthly basis, so the bookkeeper can include the data into the organization's financial records.

Board approval is needed prior to entering into legal agreements such as land purchases, management agreements, contracts of any kind or all other legal obligations.

The Finance Committee provides policy and guidance to the Chapter Treasurers as approved by the Board. TPE has one overall Treasurer, elected by the Board and each Chapter has a Treasurer, elected by the Chapter. Financial information is exchanged between the Central Treasurer and the Chapter Treasurers on a regular basis through the TPE Bookkeeper. The primary function of the Chapter Treasurers is to make certain that Chapter controlled funds are being accurately reported and used according to the wishes of the Chapter under proper direction of the Board and the Bylaws of TPE.

### **Responsibilities of TPE Business Office:**

- 1) Reports all items, stocks and cash gifted to the organization to the Board.
- 2) Tracks restricted donations made to TPE to be certain they are used for intended purposes.
- 3) Compiles all financial information from all centrally managed accounts and provides bi-monthly financial reports to the Board. Flags anything unusual for further discussion.
- 4) Provides an annual financial report and budget to the Board and membership at large.
- 5) Provides monthly financial reports to the Chapter Treasurers detailing all Chapter transactions and funds held in the Chapter accounts.
- 6) Maintains bank accounts for the funds overseen by the Board for all Chapters except NIPE which currently maintains their own account but report all financial transactions, and submit bank statements to TPE business office monthly.
- 7) Makes contributions and disbursements of Chapter funds at the direction of the Chapter Chair, Treasurer, or both, depending upon the wishes of the Chapter. Chapter expenses incurred or received at the TPE business office will be approved by the Executive Director and processed by the Bookkeeper using a Purchase Advice Form (PAF, Appendix C). Copies of all invoices and PAF's will be sent to the chapter treasurers. It is the policy of TPE that no Chapter checks may be written unless there is money in the Chapter account.
- 8) Quarterly distributes bank interest and membership dues to Chapter accounts.
- 9) Makes contributions to and disbursements of TPE business operations funds at the direction of the Board.

### **Responsibilities of Chapter Treasurers:**

- 1) Submit a proposed Chapter budget to TPE business office for approval by the Board as developed by Chapter leadership annually by the end of November once provided a budget template by the Central office after the September financial reports have been reconciled.
- 2) Track income (donations, grants etc.) and expenses against the chapter budget categories with reports provided from the TPE business office to ensure:
  - All financial reports from TPE business office are complete and accurate
  - All restricted donations are used for their intended purposes.
- 3) NIPE will provide monthly detailed financial reports and bank statements of its local account and activities to TPE business office.
- 4) Request TPE business office to make deposits and disbursements of Chapter funds using an Income Advice Form (IAF, Appendix C) or a Purchase Advice Form (PAF, Appendix C). Requests may either be send via mail to the TPE business office or emailed to the Bookkeeper.
- 5) Provide financial reports to the Chapter at Chapter meetings.
- 7) When the Chapter plans to hire contractors, the Chapter Treasurer shall ensure the contractor can provide a certificate of insurance prior to the work commencing. The Treasurer shall communicate with the Bookkeeper of the intent to hire the contractor using the Contractor Advice Form (see Appendix C). The Bookkeeper will then work

directly with the contractor to obtain a Certificate of Insurance and IRS W-9 in accordance with TPE's Worker's Compensation Insurance Policy.

10) Provide a copy of all grant applications and documentation to TPE business office for audit files.

11) Report all in-kind donations to TPE business office using an In-Kind Donation Advice Form (IKDAF, see Appendix C).

12) Prepare and send to Bookkeeper an annual equipment inventory which includes description of item, where kept, when purchased, etc. (see Equipment Inventory herein)

13) Report any new part-time employees hired by the chapter to the Bookkeeper using the Employee Advice Form (EAF, see Appendix C).

## **Communication with TPE Business Office**

**Separation of Duties & Financial Management Process:** The mail is picked up daily at the central office by the Communications Coordinator, who opens all mail, logs all checks to be reconciled at least monthly once processed by the Bookkeeper. All PAFs (see Appendix C) obtained in the mail are provided to the Bookkeeper. Chapter Treasurers can also email PAFs directly to the Bookkeeper. Each week the Bookkeeper processes all bills to be paid. All checks with attached PAF forms are provided to the Executive Director for review and signature. Each month the Bookkeeper reconciles all checking and savings account, and then TPE's accountant reviews the reconciled activity and produces Central Budget Reports. Once reconciled and reviewed by the accountant, Chapter Budget Reports are provided to Chapter Treasurers by the Bookkeeper. All transfer advice forms (TAF, Appendix C) are prepared by the Bookkeeper and provided to the Executive Director to transfer the funds.

**Financial Reports** TPE business office sends out monthly budget reports to each Chapter detailing their bank activity and fund balances held in the TPE centrally-managed accounts for the previous month.

**Purchasing** When Chapters want TPE business office to pay a bill, or reimburse an individual, using their Chapter funds' checking account, they must submit a Purchase Advice Form (PAF) (see Appendix C) to TPE business office. The form must be filled out completely, have the signature of either the Chapter Treasurer or Chair, and be accompanied by all original receipt(s) or invoice(s). Vendors can send bills directly to the central office but the Chapter Treasurer should inform the Bookkeeper about this with a PAF. The Bookkeeper will provide copies of any bills received at the Central Office to the Chapter Treasurer for their records. PAFs can be emailed to the TPE Bookkeeper or mailed to the TPE office. Chapter Treasurers should keep a copy of all receipts and invoices for the Chapter records. (See also Sales Tax Exemption herein.)

**Income Deposits** All income for Chapters must be forwarded to TPE business office with the exception of the NIPE. The income will be deposited into the Chapter's accounts as directed by the Chapter by submitting it to TPE business office with a completed Income Advice Form (IAF) (see Appendix C). NIPE will timely forward a list of all direct NIPE Chapter donations to

Central so that the donor can be listed in the Membership Database, and Communications Coordinator can send an acknowledgement letter.

**Designation/Tracking** From time to time a Chapter **may** wish to designate and track funds per site or per project, (not to be confused with **required** tracking of restricted funds which is explained below). The Bookkeeper is able to track designated funds in the accounting system using a “fund” code. The Advice Forms (see Appendix C) have a column specific to this purpose. If a Chapter expects accurate tracking of designated funds, the “fund” code will have to be used on all income and disbursements related to the designation. The Chapter Treasurer should communicate with the Bookkeeper to ascertain a “fund” code to be used. (Note that **restricted** and **designated** have different definitions and requirements, but can be tracked in a similar manner) Designated funds will appear on the income/expense reports in the current period, unlike restricted funds, which will be released from restriction at the time of expenditure.

**Fund Transfers** If Chapters wish to have their funds transferred among centrally managed accounts (checking, money market savings, and trusts), or moved to a local Chapter account for the NIPE, they must send specific instructions to TPE business office using a Transfer Advice Form (TAF, see Appendix C). The form must be signed by either the Chapter Treasurer or Chair and please include your phone number or email in case there are questions.

**Contractor Services** When Chapters seek to hire contractors, the Chapter Treasurer must ensure the contractor is able to provide a Certificate of Insurance that demonstrates the contractor has workers’ compensation and general liability insurance. The Chapter Treasurer must contact TPE Bookkeeper using the Contractor Advice Form (CAF, see Appendix C) to have the Central Office obtain the certificate of insurance and tax forms prior to when the contractor begins work. TPE business office must have this on file for use in preparing annual 1099’s and for worker compensation audits.

**Change in Treasurers** When a new person comes into a Chapter Treasurer position, the outgoing Treasurer (or Chapter Chair) must inform TPE business office of the change via letter or e-mail. The name, address, telephone, and e-mail address must be provided. In addition, this handbook should be passed on to the new Chapter Treasurer.

## **Instruction/Guidance for Chapter Bookkeeping**

This section applies to all Chapters which must do the following:

- 1) Review and verify revenue and expense reports from TPE business office. Report any discrepancies to TPE business office.
- 2) Verify restricted donations to be certain that they are used for intended purposes. Report and discrepancies to the TPE business office.
- 4) Use TPE’s standardized income and expense codes (see Appendix A) on PAFs and IAFs sent to TPE business office. Including any “fund” code, if required for designated or restricted transactions.
- 5) Stay in regular communication with TPE business office (see Communication with TPE business office above).

- 6) After Chapter leadership prepares a proposed Chapter budget, provide that proposed budget to TPE business office for approval by the Board, annually, by the end of November.
- 7) Track income and expenses vs budget within the budget categories (see Appendix A) and compare them against TPE business office reports.
- 8) Track and report all in-kind donations to TPE business office using the In-Kind Donation Advice Form (IKDAF, see Appendix C).
- 9) Submit to TPE business office a list of equipment held and managed by the Chapter. A request will be sent from TPE business office annually in January.

The NIPE Treasurer must do the following **in addition to the above**:

- 1) All local bank accounts must include TPE Central Treasurer as a signatory.
- 2) Keep detailed accounting ledgers for all their financial transactions using the income and expense codes (see Appendix A).
- 3) Send monthly accounting reports and bank statements to TPE business office of all funds handled locally by the Chapter, including originals of all receipts and paid invoices. (Chapters should keep copies of all receipts and invoices.)
- 4) Send an annual accounting report of all funds handled by the Chapter to TPE business office at the end of the fiscal year. This is due no later than January 31<sup>st</sup>.

**Petty Cash** Each Chapter may request \$50 in petty cash using a PAF (see Appendix C). This money can be used on budgeted expenditures like buying incidentals such as office supplies and postage stamps. Once the petty cash is exhausted, the Chapter Treasurer submits a PAF attaching all original receipts and invoices and sends this to TPE business office. Upon receipt, TPE business office will replenish the petty cash.

## **Sales Tax Exemption on Items TPE Buys**

The Prairie Enthusiasts, Inc. is a charitable 501(c)(3) non-profit organization registered in the states of Illinois, Minnesota, and Wisconsin. TPE is not required to pay sales tax in Wisconsin. (TPE is not eligible for sales tax exemption in Illinois and Minnesota.) When making purchases in Wisconsin you will need to inform the vendor or clerk that the purchase is for a tax exempt non-profit. You will then need to provide TPE name and TPE federal EIN number; 39-1601574. You may also be asked to provide a copy of the state tax-exempt certificate (see Appendix B). In a few cases, you may even be asked to fill out a form for the business to keep on file. You may be asked to provide this information for a single purchase or annually. Please provide copies of the state sales tax-exempt certificate to all those in your Chapter who will be making purchases or placing orders on behalf of TPE in Wisconsin.

## Sales Tax Exemption on Items TPE Sells

Under the Wisconsin Department of Regulation and Licensing, currently TPE qualifies for an “occasional sale exemption” for nonprofits. You will be notified if this procedure needs to change due to increased sales in the future.

### Donations

TPE business office tracks all donations and sends an official thank you letter and receipt for all cash donations. All new and renewing memberships are also acknowledged. TPE will provide receipts as required by current IRS rules. It is the responsibility of Chapter Treasurers to provide TPE business office with all information for donations of cash, equipment or in-kind donations received directly to the Chapter.

**Cash Donations:** When cash donations are received directly to the Chapter, it is the responsibility of Chapter Treasurers to submit an IAF (see Appendix C) which provides all information on the donors of cash including name, address, and purpose of donation.

Donations to a Chapter sometimes arrive at TPE business office in Viroqua, WI. Any gift that a donor specifies as being for a particular Chapter is credited to the Chapter through TPE business office. Monthly, TPE business office provides financial reports that will provide Chapters the information on the donations received directly at TPE’s business office.

**Donation of Stock:** It is the policy of TPE to liquidate all gifts of stock as soon as possible and to use or reinvest the funds as specifically designated by the donor in accordance with TPE’s investment policy. The Chapter Treasurer shall notify TPE business office immediately if they receive notice that a donor intends to make a stock donation. TPE business office will contact the donor directly with information for TPE’s brokerage services. TPE donated stock is managed through our brokerage service and the value of the stock is deposited in the appropriate account. TPE business office will notify the Chapter of the value of the stock and details if it is a restricted gift.

**Restricted Donations,** such as a donation for equipment, land, land management or a donation to a particular investment account **must** be tracked to be certain that they are used for intended purposes only. If a gift is given to the Chapter with restrictions, please note those on the IAF (see Appendix C) that you prepare and submit to TPE business office. The Bookkeeper tracks restricted donations in the accounting system using a “fund” code (aka job code). The Advice Forms have a column specific to this purpose. It is important, to insure accurate tracking of restricted funds, that the “fund” code be used on all income and disbursements related to a restricted donation. The Chapter Treasurer should communicate with the Bookkeeper to ascertain which “fund” code has been assigned to a specific restricted donation. (Note: restricted donations are not shown on the income/expense report until such time as the expense is paid and funds are released from restriction)

**In-Kind Donations:** For IRS reporting purposes, TPE is required to record the fair value of all in-kind donations and donated services made to The Prairie Enthusiasts, Inc. The total value of all in-kind donations for the year as well as other pertinent information is reported to the IRS annually on our Tax Form 990.

Chapter Treasurers shall report any in-kind donations made directly to the Chapter using an In Kind Donation Advice Form (IKDAF, Appendix C). This form enables TPE business office to track and record the information required by the IRS. When in-kind donations or donated services are received by your Chapter, the Chapter Treasurer completes this form and submits it, together with documentation from the donor describing the donated good or service and stating the value to TPE's business office. If the valuation from the donor is estimated to be \$500 or greater the Chapter Treasurer will contact TPE's business office and TPE staff will work directly with the donor to ensure their donation is handled according to IRS rules to ensure the donation is substantiated and documented appropriately.

There are two types of in-kind donations: in-kind goods or donated services.

**In-Kind Goods** are non-cash donations contributed to the organization. In-kind goods can be food, clothing, furniture, equipment or facility rental at prices significantly less than fair market value. The fair market value of donated goods is determined by the donor on the date of the gift.

**Donated Services** are specialized skills provided by entities or persons possessing those skills, and would need to be purchased if they were not donated. Services typically requiring specialized skills are provided by attorneys, accountants, physicians, plumbers, architects, biologists, ornithologists, herpetologists and other professionals. Determining the fair value of donated services requires obtaining the rate the service would have cost if we had to pay to receive the same skill.

When completing the In-Kind Donation Advice Form (see Appendix C):

- Indicate the type of donation received in the appropriate column with an "x";
- Provide the value of the In-Kind Donation;
- Mail the completed form and copy of the letter to TPE business office.
- If the donation is equipment, add it to the Chapter equipment inventory.
- If the valuation is \$500 or greater forward the information obtained from the donor TPE business office for further processing. Also tell the donor that the business office will work with them to complete the documentation of their donation for tax purposes.

**Donation Acknowledgements:** TPE acknowledges all cash donations. The official donation acknowledgement thank you letter sent by TPE business office must be on TPE letterhead. To meet IRS requirements for donations, the official TPE thank you letter will (1) describe the donation, (2) list the amount or value of the donation, (3) state that The Prairie Enthusiasts is a 501(c)(3) non-profit organization, (4) include the date and number of the donation check, (5) acknowledge any use restrictions that the donor may place on the gift, (6) state that the letter may be used as a receipt for income tax purposes, and (7) state that the contribution was made solely for charitable purposes and that TPE did not provide any goods or services.

TPE Board and the Finance Committee encourage Chapters to also acknowledge donations made to their Chapter with a personalized thank you note signed by the Chapter Treasurer or Chair. Copies of all Chapter thank-yous should be kept on file by the Chapter Treasurer.

## **Membership Dues**

Membership dues are placed in the appropriate designated categories. They are split between the Chapters and general operations as directed by the Board. The current policy is 30% to the Chapter and 70% to general operations.

Membership dues generally come to TPE via two routes: directly to TPE's post office box or on-line via TPE's website. Dues payments (checks) received by the Chapters must be passed on to TPE business office where the information is processed into the organization's membership database. The payments are then deposited into the organization's checking account. Quarterly, the Bookkeeper determines the due allocation and the Executive Director transfers allocation into the appropriate Chapter's checking account. NIPE may make arrangements with the bookkeeper to have their share of the dues sent to them on a regular basis by check or direct deposit.

**Membership Acknowledgements:** TPE business office acknowledges all new and renewing memberships.

TPE Board and the Finance Committee encourage Chapters to also acknowledge their Chapter memberships, especially new members. Weekly TPE business office sends all new member information to the Chapter leadership. Chapters should contact the new member and invite them to a Chapter meeting/work party.

## **Equipment Inventory**

For IRS and financial reporting purposes an inventory of all equipment owned by The Prairie Enthusiasts, Inc. is maintained by TPE's business office. Should your Chapter purchase, or acquire through donation, a piece of equipment (or computer software) valued at \$5,000 or more, you must report the following information to TPE business office using an Asset Advice Form (see Appendix C, AAF). The insurance companies and auditors require us to have the following:

- An original invoice or letter stating the original purchase price or value of the item at the time of donation or purchase
- Description of item (including make, model, VIN number or serial number)
- Date acquired
- New vs. used
- Purchased vs. donated
- Donated by, which will also need an In Kind Advice Form completed (see Appendix C IKAF)

Chapter Treasurers must also maintain an inventory of their own equipment, and a record as to whom each piece of equipment has been assigned and where it is stored. This latter item is critical to keeping track of equipment.

The Finance Committee encourages Chapters to label all of their equipment and number it if there are more than one of the same item. Example Label: TPE \_\_\_\_\_ Chapter Item #1

## **Property Taxes**

TPE and all land trusts that meet tax exempt qualifications do not have to pay property taxes on land that meets conservation eligibility requirements. However, if TPE produces income on property from uses not directly related to the conservation purpose of the land, TPE is obligated to pay property taxes on that portion of the property. Chapters who manage the property shall be responsible for paying the relevant property taxes.

Once a TPE site is acquired, TPE's business office will obtain all the necessary paperwork to file for tax exempt status for the site acquired and submit it to the appropriate town clerk. This process will be followed unless otherwise specified by the Chapter, such as paying a lump sum in lieu of taxes, or simply paying the property tax bill. This process should ensure that the Chapter does not receive an unexpected property tax bill and then have to pay the bill for an additional year as the tax exempt process is followed.

## **Insurance**

It is the duty and responsibility of The Prairie Enthusiasts, Inc. (TPE) to insure that the organization has adequate insurance protection for all assets of the organization.

The Prairie Enthusiasts, Inc. (TPE) business office shall make all arrangements for the organization's insurance needs. This includes general liability, land, prescribed burn, workers' compensation, directors and officers, equipment, building, and vehicle insurance.

- a. TPE shall pay the premiums for general liability, land and improvements, prescribed burn, workers' compensation, directors and officers and equipment insurance.
- b. Vehicle insurance & workers compensation for chapter part time employees shall be paid by the Chapter. The vehicle title and registration must be on file with TPE business office. The Chapter should keep a copy of the vehicle title and registration on file.

All Chapter insurance needs shall be communicated to TPE business office. Working with the local Chapter, TPE business office will make the necessary arrangements for all insurance coverage. All insurance policies shall be kept on file at TPE business office.

## Grants

The Prairie Enthusiasts, Inc. and its Board of Directors are ultimately responsible for all financial oversight including but not limited to making certain that grants will aid in fulfilling TPE's mission, for any commitments made to provide match, whether as in-kind or cash, and for fulfilling the requirements of grants. It shall be the policy of The Prairie Enthusiasts, Inc. that:

- Before applying for a grant, the Chapter must communicate the purpose and application process of the grant to the Executive Director for review to determine any risk assessment and if the project requires a vote of the TPE Board of Directors.
- TPE staff will assist the Chapter in preparing grant applications, including working on budgets, maps, and written portions of the applications. The Executive Director will sign the final application being submitted.
- TPE business office will be responsible for all grant paperwork. This includes but is not limited to grant applications, grant contracts, grant budgets, grant progress reports, grant match reports, and grant final reports, including all supporting documentation. These are needed for the Central accounting and audit files.
- A Chapter shall designate a project leader who will work directly with TPE business office and assist with the grant from application, through award, processing, filing paperwork, and completing final reports.
- The Chapter Treasure shall complete and submit a PAF (see Appendix C), together with a copy of the invoice and any supporting documentation, to TPE business office when preparing any grant invoices for payment by TPE. The PAF shall include documentation of the grant and/or site that the cost is related to, and the "fund" code, as assigned by the Bookkeeper, shall be stated. This will ensure the project costs related to the grant can be tracked appropriately by TPE business office.
- The Chapter project manager will work with TPE business office to document any match requirements. This may consist of volunteer hours, mileage, use of TPE equipment and supplies, etc. Typically the granting agency provides forms to use to document these items and usually the volunteer signs the match reports at the work parties. TPE business office needs to have the match documentation on file.
- Grant applications shall include administrative and/or overhead costs whenever applying for a grant that allows for such costs to be included. Our policy shall be that, whenever possible, all grants must include a minimum of 5% of the total cost of the grant for administrative and accounting fees. It is also the policy that all or a portion of the overhead will go to TPE to offset administrative and accounting fees.

- For USDA and NRCS contracts, agreements, and grants, the Chapter President has signing authority. For all other grant application, the Executive Director will sign unless that authority is delegated by the TPE President to another person.
- All grant funds shall be processed according to the grant contract and managed as restricted income, and if applicable allocated to a certain Chapter and site(s).
- If the grant is reimbursable, TPE business office shall obtain all the necessary paperwork and submit for reimbursement on behalf of the organization and communicate about the reimbursement status with the Chapter Treasurer.
- Any hiring of employees in connection with grants must be approved by the Executive Director with the understanding that the position is funded through the grant.
- TPE, as a 501©(3) nonprofit, does not pay overhead costs on grants we give out.

## Appendix A

### Income & Expense General Ledger Codes

INCOME	EXPENSE
<p><b>CONTRIBUTIONS-INDIVIDUALS</b></p> <ul style="list-style-type: none"> <li>401 · Memberships</li> <li>404 · Board Giving</li> <li>405 · Annual Appeal</li> <li>406 · Compass Club</li> <li>408 · Land Management</li> <li>410 · Education</li> <li>415 · In Kind Donations</li> </ul> <p><b>GRANTS &amp; CONTRACTS</b></p> <ul style="list-style-type: none"> <li>445 · Government Grants</li> <li>450 · Foundation Grants</li> <li>460 · USDA Programs</li> <li>500 · Corporate Grants</li> </ul> <p><b>OTHER INCOME</b></p> <ul style="list-style-type: none"> <li>470 · Events</li> <li>490 · Other Income</li> <li>492 · Sales &amp; Rents</li> </ul>	<p><b>PERSONNEL</b></p> <ul style="list-style-type: none"> <li>510 · Salaries</li> <li>511 · Land Management Wages</li> <li>512 · Employment Taxes</li> <li>515 · Benefits</li> </ul> <p><b>FEES &amp; SERVICES</b></p> <ul style="list-style-type: none"> <li>520 · Accounting &amp; Audit</li> <li>530 · Contract Services</li> <li>540 · Dues, Licenses &amp; Fees</li> <li>545 · Web Hosting</li> <li>550 · Insurance</li> </ul> <p><b>MEETINGS &amp; PROGRAMS</b></p> <ul style="list-style-type: none"> <li>560 · Meetings &amp; Education Programs</li> <li>565 · Travel</li> <li>570 · TPE Conference costs</li> </ul> <p><b>OPERATING EXPENSES</b></p> <ul style="list-style-type: none"> <li>580 · Rent</li> <li>584 · Computer Equipment</li> <li>585 · Telephone &amp; Internet</li> <li>590 · Printing</li> <li>591 · Postage &amp; Shipping</li> <li>592 · Office Expense</li> <li>595 · Fundraising Costs</li> </ul> <p><b>LAND MANAGEMENT</b></p> <ul style="list-style-type: none"> <li>805 · Contractors</li> <li>810 · Supplies</li> <li>815 · Donations to LM Projects</li> <li>820 · Small Equipment</li> <li>821 · Improvements</li> <li>830 · Maintenance &amp; Repairs</li> <li>840 · Property Taxes</li> </ul>

# Appendix B

## Wisconsin Sales Tax Exemption Certificate



WISCONSIN DEPARTMENT OF REVENUE  
2136 RIMROCK RD  
PO BOX 8949  
MADISON, WI 53708-8949

### State of Wisconsin • DEPARTMENT OF REVENUE

2136 RIMROCK RD PO BOX 8949 MADISON WI 53708-8949  
PHONE: 608-266-2776 FAX: 608-267-1030 TTY: 608-267-1049  
EMAIL: sales10@dor.state.wi.us WEBSITE: www.dor.wisconsin.gov

May 13, 2011

Letter ID: L1188278700

Batch Index: 1789815280-729

PRAIRIE ENTHUSIASTS INC  
PO BOX 1148  
MADISON WI 53701-1148

This is your Wisconsin Sales and Use Tax Certificate of Exempt Status (CES). Purchases made by your organization or entity are taxable unless you provide a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), listing the CES number shown below, to your supplier(s).

If your organization makes sales, they may be subject to sales tax collection and you may be required to obtain a Seller's Permit. Information regarding registration requirements can be found in our Publication 206, Sales Tax Exemption for Nonprofit Organizations.

Forms and Publications can be obtained through our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) or through our forms ordering line at (608) 266-1961. Many questions can be answered by reviewing the FAQ pages on our web site. You may also contact us by telephone at (608) 266-2776 or by email at [sales10@revenue.wi.gov](mailto:sales10@revenue.wi.gov).

### WISCONSIN SALES AND USE TAX CERTIFICATE OF EXEMPT STATUS (CES) (Governmental, Religious, Charitable, Scientific or Educational Organization)

Sales to this organization or entity are exempt from Wisconsin sales and use tax under sec. 77.54(9a) and 77.55(1), Wis. Stats.

This certificate is valid unless canceled by the Wisconsin Department of Revenue.

PRAIRIE ENTHUSIASTS INC  
PO BOX 1148  
MADISON WI 53701-1148

CERTIFICATE NUMBER	031798
DATE ISSUED	8/9/1988

#### IMPORTANT:

Purchases made by your organization are taxable unless you furnish your supplier with the CES number shown above. Sales by your organization may be subject to tax. If your organization makes taxable sales, it may be required to obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue by telephone at (608) 266-2776, FAX (608) 267-1030, E-mail: [sales10@revenue.wi.gov](mailto:sales10@revenue.wi.gov) or at our Web site [www.revenue.wi.gov](http://www.revenue.wi.gov)

WI 88785-1001 05/01/01 01028

**Appendix C**  
**TPE Advice Forms**

# THE PRAIRIE ENTHUSIASTS: REIMBURSEMENT OR PURCHASE ADVICE FORM (PAF)

**Chapter:** \_\_\_\_\_

**Pay to:** \_\_\_\_\_

**Address:** \_\_\_\_\_

- \_\_\_\_\_ Reimbursement
- \_\_\_\_\_ Charged, bill coming
- \_\_\_\_\_ Charged, invoice included
- \_\_\_\_\_ Receipt(s) attached

Item #	Date of Purchase	Item/service	Amount	Account Code #	FUND	Site & Project description
1						
2						
3						
4						
5						
6						
7						
8						
9						

**Total \$** \_\_\_\_\_

**for TPE accounting use:**

**Submitted by:** \_\_\_\_\_  
(Signature & date)

Entered into QB \_\_\_\_\_

**Approved by:** \_\_\_\_\_  
(Chapter Treasurer signature & date)



# THE PRAIRIE ENTHUSIASTS: TRANSFER ADVICE FORM (TAF)

Transfer from:

Transfer to:

Item #	Date	Reason for Transfer	Amount	Account Code #	FUND	Transfer description
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						

Total \$ \$ -

for TPE accounting use:

Submitted by: \_\_\_\_\_  
(Signature & date)

Entered into QB \_\_\_\_\_

Approved by: \_\_\_\_\_  
(Chapter Treasurer signature & date)

## THE PRAIRIE ENTHUSIASTS: IN-KIND DONATION ADVICE FORM

Chapter to credit: \_\_\_\_\_

Name of Donor \_\_\_\_\_

Address of Donor \_\_\_\_\_

Value of item/service as stated by Donor: \$ \_\_\_\_\_

Date Received	Description of In-Kind Donation (for a donated vehicle enter year, make, model, condition and mileage)	Date Acquired by Donor	Account Code #	In-Kind donation	Donated Services	Project and/or Land Site

Submitted by: \_\_\_\_\_  
 (Chapter Treasurer signature & date)

for TPE accounting use:  
 Date Recorded \_\_\_\_\_

## THE PRAIRIE ENTHUSIASTS: EMPLOYEE ADVICE FORM (EAF)

Chapter Hiring \_\_\_\_\_

Date \_\_\_\_\_

Employee Name \_\_\_\_\_

Job Title \_\_\_\_\_

Start Date \_\_\_\_\_

Permanent \_\_\_\_\_

Temporary \_\_\_\_\_ Period of Employment \_\_\_\_\_

Hourly Rate \_\_\_\_\_ or Monthly Salary \_\_\_\_\_

Rate Change \_\_\_\_\_ Effective Date \_\_\_\_\_

\*NOTE: Other forms are also required to be completed such as an I-9, a W-4, and forms for Direct Deposit.

Submitted by: \_\_\_\_\_

(Chapter Treasurer signature & date)

Approved by: \_\_\_\_\_

(Executive Director signature & date)

for TPE accounting use:

PDS Set-up \_\_\_\_\_

Employee # \_\_\_\_\_

**THE PRAIRIE ENTHUSIASTS: CONTRACTOR ADVICE FORM (CAF)**

Chapter Hiring \_\_\_\_\_

Date \_\_\_\_\_

Contractor Name \_\_\_\_\_ Telephone# \_\_\_\_\_

Address: \_\_\_\_\_

Site/Job \_\_\_\_\_

Approx. Start Date \_\_\_\_\_

Current W-9 Form: \_\_\_\_\_ attached OR \_\_\_\_\_ on file at Central

Current Certificate of Insurance: \_\_\_\_\_ attached OR \_\_\_\_\_ on file at Central

\* NOTE...failure to have a Certificate of Insurance will cause an upcharge in Workers Comp of 10 to 15% of the invoice that will be charged as a chapter expense to your Chapter.

Submitted by: \_\_\_\_\_  
(Chapter Treasurer signature & date)

Approved by: \_\_\_\_\_  
(Executive Director signature & date)

for TPE accounting use:

W-9 \_\_\_\_\_

C.O.I. \_\_\_\_\_

# THE PRAIRIE ENTHUSIASTS: Asset Advise Form

Chapter: \_\_\_\_\_

USE FOR ASSETS AQUIRED OVER \$5,000.00

Where stored: \_\_\_\_\_

Date Received/Purchased	Description of Asset (Year, Make, Model)	Serial Number	New/Used	Purchase or Donated	Cost/Value	Seller/Donor Name

Submitted by: \_\_\_\_\_  
 (Chapter Treasurer signature & date)

for TPE accounting use:  
 Date Recorded \_\_\_\_\_