

KATY LODGE

NO. 1439 A.F. & A.M.



TREASURER



OFFICER MANUAL

Purpose and Intent

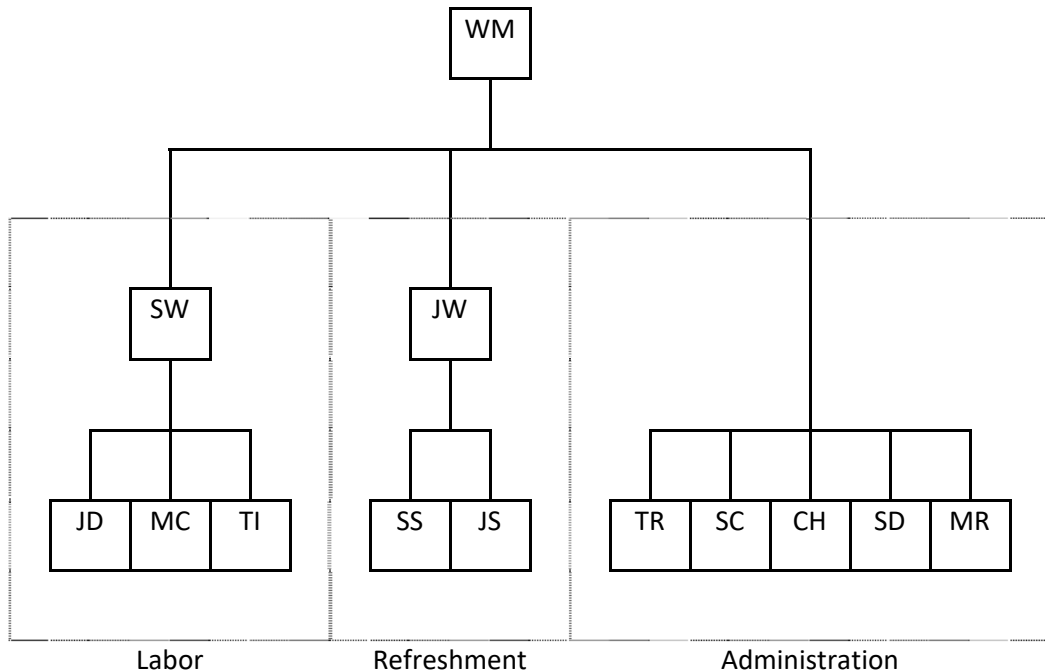
It is the purpose and intent of this document to provide a description of the Lodge Officers' respective jobs and responsibilities for Katy Lodge No. 1439 A. F. & A. M. This is not intended to limit the duties of any officer, or prevent the Worshipful Master from assigning specific duties or responsibilities, as may be necessary. These job descriptions are a supplement to the duties and responsibilities already defined by the Constitution of the Grand Lodge of Texas and the By-Laws of this Lodge.

Modifications and Revisions

These job descriptions should be reviewed, as necessary, by the Officers and appropriate committees of the Lodge, and revised as needed to ensure that they comply with the Constitution of the Grand Lodge and the By-Laws of this Lodge.

Organization of Officers

Rank	Line Order	Abbr.	Office	Elected / Appointed
1	7	WM	Worshipful Master	Elected
2	6	SW	Senior Warden	Elected
3	5	JW	Junior Warden	Elected
4		TR	Treasurer	Elected
5		SC	Secretary	Elected
6		CH	Chaplain	Appointed
7	4	SD	Senior Deacon	Appointed
8	3	JD	Junior Deacon	Appointed
9	2	SS	Senior Steward	Appointed
10	1	JS	Junior Steward	Appointed
11		MR	Marshal	Appointed
12		MC	Master of Ceremonies	Appointed
13		TI	Tiler	Appointed
0		JPM	Junior Past Master	N/A



LODGE TREASURER

The Lodge Treasurer's duties are listed in various Grand Lodge Articles, in the GL Monitor, and in the Lodge By-Laws. He is the Lodge Officer in charge of the Lodge's financial affairs. He acts as a Chief Financial Officer and takes care of the banking, investing, and financial reports for the Lodge. He should be one of the primary co-signers of the Lodge's checks.

The Monitor of the Lodge states that it is the duty of the Treasurer "to receive all moneys from the Secretary, make due entries thereof and pay them out by order of the Worshipful master and the consent of the Lodge."

Article 287. Duties of Treasurer. It shall be the duty of the Treasurer to perform such duties as devolve upon him by custom and usage or that shall be required by the laws of this Grand Lodge or the By-Laws of the Lodge.

Article 284. Duty to Require Audits. Within the text of this article it states, "It shall be the duty of the Treasurer and Secretary to make all their books and records available to the Committee or accountant appointed to audit same."

Article 292, Time of Election, states that the Treasurer is one of the elective officers of the Lodge.

If the Lodge uses Masonic Form 23 for its By-Laws, Article V, Section 2, states: "It shall be the duty of the Treasurer to hold deeds, certificates of stock, notes, bonds, obligations, or other property of a financial character belonging to the Lodge, and to collect and receive the same when directed by the Lodge; to receive all moneys from the hands of the Secretary, passing his receipt for the same; and pay them out only upon the order of the Worshipful master and consent of the Lodge.

The Treasurer shall keep a correct account of the same, and report minutely the financial condition of the Lodge at the stated meeting next succeeding the festival of St. John the Baptist, and at such other times as the Lodge may direct. For his services he

shall receive the amount set by the Lodge from time to time and be exempt from payment of dues.”

In the Instructions for Minimum Audit Form No. 71, the Grand Treasurer recommends that the Form 71 should be completed by the Treasurer of the Lodge. The Treasurer will then present the completed form, the Lodge check book and validated balance statements from banks, mutual funds or brokerage houses for savings and investments to the Lodge Audit Committee for their annual audit. Investment items should be itemized individually.

Treasurer

Chairman of: Budget

Member of: By-Laws Rules and Regulations, Fraternal Assistance, Yearly Transition

The Treasurer is the official custodian of the funds of the Lodge and should keep an accurate account at all times.

From the Monitor of the Lodge, we find the following specific duties of the Treasurer: it is his duty to receive all moneys from the Secretary, make due entries thereof, and pay them out by order of the Worshipful Master and consent of the Lodge.

In Article 287 of The Laws of The Grand Lodge of Texas, we find the duties of Treasurer. Also, Article 284 states that it shall be the duty of the Treasurer and Secretary to make all their books and records available to the Grand Lodge Committee or accountant appointed to audit the same.

In the By-Laws of this Lodge, we find that it shall be the duty of the Treasurer to hold all deeds, certificates of stock, notes, bonds, obligations, or other property of a financial character belonging to the Lodge, and to collect and receive the same when directed by the Lodge. He shall keep a correct account of the same, and report minutely the financial condition of the Lodge. The Treasurer should be integrally involved in creating an investment plan for approval of the Lodge and once approved seeing that the plan is rigorously followed.

While the Treasurer is not a member of the Audit Committee, he can be of valuable assistance as they perform their duties, specifically respecting Article 284 in auditing the books and accounts of the Treasurer and Secretary, and fulfilling their responsibilities in completing the required Minimum Audit Form No. 71 and IRS Form 990.

Other specific duties and responsibilities of the Treasurer as defined by the Lodge Rules and Regulations include:

1. Assist the Worshipful Master in preparation of the Budget for the upcoming Masonic Year by providing him with the data and records necessary.
2. Chair the Budget and Finance and prepare quarterly reports for the Worshipful Master for presentation to the Brethren.
3. Maintain all insurance policies for the Lodge and submit reports as required by the Worshipful Master on any changes in the policies. Obtain competitive quotes for renewal of all insurance policies and submit to the membership for approval.

Due to the amount of work required by the Treasurer's office, and the desire for sustained continuity in this office, it is permissible to allow for the additional position of Assistant Treasurer.

Committees:

Budget and Finance Committee

Reports to: Worshipful Master

Chairman: Treasurer

Required Members: three Master Masons including at least one Brother who is a CPA or whose profession is finance related

It shall be the duty of this committee, throughout the ensuing Masonic year, to perform the following:

1. Execute the section of the Lodge By-Laws relating to Budget.
2. Prepare and present a budget by the August Stated Meeting each year.
3. Monitor expenditures against the budget, and receive and evaluate requests for non-budgeted expenditures.
4. Make recommendations to the Lodge on how to best invest the funds in the Lodge Investment accounts.
5. Make recommendations to the Lodge on how to ensure that it maintain its tax-exempt status.
6. Offer the report of said committee at the first Stated Meeting of each quarter and provide any and all related information to the Worshipful Master on request.

By-Laws, Rules, and Regulations

Chairman: Senior Warden

Required Members: Junior Warden, Treasurer, Secretary, L.I.F.E. Counselor

It shall be the duty of this committee to periodically review and make recommendations, if necessary, regarding revisions to the By-Laws, Rules, and Regulations. The committee shall meet at minimum every three years. Such revisions shall be brought to the Officers' Meeting and Stated Meeting for discussion and approval.

Yearly Transition Committee

Chairman: Senior Warden

Required Members: Worshipful Master, Junior Warden, Treasurer, Secretary, Senior Deacon, L.I.F.E. Counselor

It shall be the duty of this committee to meet each year, on or before May 15, to assist the incoming Worshipful Master in selecting the new line of appointed Officers, committee chairmen, and to help ensure that the long-term goals of the Lodge are met.

Fraternal Assistance Committee

Chairman: Worshipful Master

Required Members: Senior Warden, Junior Warden, Treasurer

It shall be the duty of this committee, throughout the ensuing Masonic year, to perform the following:

1. Create a budget item each year designated the "Roy N. Smith Benevolent Fund" carrying forward any unused funds from the previous year, and adding as necessary, to see that it is a minimum of \$1000.00.
2. Determine if a Master Mason of this Lodge is entitled to receive the amount requested, and report its findings at the subsequent Stated Meeting. It shall be understood by the recipient that this "gift" does not have to be repaid.
3. If the balance of the Fund should exceed \$1500.00, then disbursements can be made to other Lodges, Master Masons of other Lodges, and other Grand Lodges.
4. All disbursements from the Benevolent Fund shall be made in accordance with Article 486 of The Laws of the Grand Lodge of Texas.
5. Offer the report of said committee at each Stated Meeting and provide appropriate information to the Secretary for his records.