South Central Section

Ninety-Nines

Section Standard Operating Procedures

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Standard Operating Procedures

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GENERAL INFORMATION

This Standard Operating Procedures manual has been prepared to assist the Section Officers, Board of Directors and the Section Staff in the efficient execution of their duties.

It is the duty of all Section Officers, Board of Directors and Staff to be thoroughly familiar with the procedures in the Manual and to abide by them.

Each Section Officer, Director, Staff Member and Chapter Chair is to receive a copy of this Manual and pass it on to her successor or return it immediately to the newly elected Governor if no successor has been appointed.

It is the responsibility of each holder of this Manual to update the Manual as changes are instituted by the Officers or Board of Directors and/or voted into effect by the membership.

Any member of the 99s may purchase a copy of this Manual from the Section Standard Operating Procedures Advisor.

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GOVERNOR

REPRESENTATION - INTERNATIONAL ORGANIZATION:

1. Serve as liaison between the International Organization and the Chapters and members of the South Central Section.

2. Serve as a member of the Council of Governors and represent the South Central Section at all International Board of Directors meetings. If unable to attend, appoint another member of the Board of Directors to represent the South Central Section.

3. Serve as the official representative of the South Central Section membership at the Annual meeting or appoint another representative if unable to attend. Prepare and provide the annual Section report to the International Secretary by the time requested.

4. Hold and vote proxy representation of the South Central Section 'no chapter' members at the Annual meeting. Hold and vote, or distribute to the Vice Governor and/or other officers, proxy slips from Chapters not able to send a representative.

SOUTH CENTRAL SECTION:

1. Assume the office of Governor upon installation at the Spring business meeting of the election year. If a Vice-Governor filling an un-expired term of the elected Governor, assume office upon notification of the vacancy of the office.

2. Preside at all meetings of the South Central Section membership, Board of Directors and Advisory Council.

3. Carry out the collective wishes of the membership consistent with the provisions of the Articles of Incorporation and the Bylaws.

4. Serve as spokesman and provide guidance to South Central Section members and Chapters on all matters of policy.

5. Prepare the Agenda for the Section Business meetings, soliciting agenda items from the Board of Directors and the membership and send a copy to each member of the Board. Check Host Chapter's schedule of events to facilitate schedule of section members hosting meeting

6. Maintain and make available to the membership a record of all correspondence pertinent to Section business.

7. Turn over all permanent South Central Section files to the incoming Governor upon her installation, or when vacating the office of Governor, immediately to the Vice-Governor.

8. Present the Governor's report, an oral summary of the Governor's activities at Section meetings. Maintain a written report in the Governor's files with a copy to the Section Secretary. Submit a copy for publication in the *Approach.*

9. Submit a periodical written communication to all Chapter Chairs, Advisors and Board of Directors regarding the status of the Section. The Section newsletter may be utilized in this communication.

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GOVERNOR

BOARD OF DIRECTORS:

1. Serve as Chair of the Board of Directors.

2. Establish regular communication with the Board of Directors regarding the status of the Section and pertinent information received from International.

3. Conduct and preside at a meeting of the Board of Directors prior to each South Central Section meeting. Notify the South Central Section membership in advance of the date, time and place of each Board meeting, inviting their attendance and issues the membership wishes the Board to consider.

4. Call special meetings of the Board of Directors as needed or as requested by a majority of the members of the Board.

5. Conduct a Board of Directors meeting following the installation of new officers.

6. Maintain open communication with the Vice-Governor on the status of the Section, advising her immediately if it will be necessary for her to preside as a representative of the Office of the Governor at any official meeting.

7. Provide each officer and director with a description of her responsibilities.

ADVISORY COUNCIL AND COMMITTEES:

1. Appoint all Advisory Council positions and fill any offices not provided for in the Bylaws or Standard Operating Procedures. Meet with all Advisors at each Section meeting.

2. Provide each Advisor with a copy of the Standard Operating Procedures including requirements for written and oral reports of the activity of her Advisory to the appropriate officer or to the membership.

3. Appoint Standing Committees, if requested by the membership or the Board of Directors, and make such committees known to the membership. Examples of such committees are Finance, Credentials, and Tellers.

4. Appoint Special Committees, if requested by the membership or the Board of Directors, and make such committees known to the membership. Examples of such committees are Minutes readers, Scrapbook judges.

CHAPTERS:

1. Serve as advisor to all Chapter Chairs and members.

2. Establish communications with all Chapter Chairs regarding the status of the Section and the International organization. .

3. Accept appointment of all Chapter proxy votes not assigned by the Chapters to another Ninety-Nine to represent that Chapter at the International annual meeting.

4. Present Certificates of Recognition for special awards to Chapters and/or members:
   a. Chapter of the Year Award
   b. Travel Award
   c. Scrapbook Award
   d. Special Recognition

GOVERNOR

5. Several annual awards are presented by the Awards Committee at the Fall Section Business meeting:
   a. Chapter Operations
   b. Aviation Activities
   c. Aerospace Education
   d. Safety

6. Send personal communication throughout the year to Chapters and/or individual members concerning information obtained from their Chapter newsletters. Read and respond quickly to let them know you are aware of their actions or awards.

7. Make personal visits to the Chapters, upon invitation, if possible and encourage Chapters to send you their newsletters.

8. Present new Chapter charters, if possible, or ask another Officer or Board member to do so.

GENERAL:

1. Call for election of officers in even numbered years.

2. Bring matters of policy and philosophy of the International organization, as well as management of the Section, before the Board of Directors for discussion and proposals to be made to the membership or to the appropriate committees.

3. Acknowledge all correspondence received and direct it to the appropriate Officer or Advisor for advice or counsel if applicable.

4. Suggest refinement of the duties of the Office of Governor to the Bylaws/Standing Rules and/or Standard Operating Procedures Advisors with respect to the updating of policy, procedure or prevalent philosophy of the International organization and its members.

REPORTS:

1. Periodical report to the Board of Directors regarding the status of the South Central Section and International communications.

2. Quarterly report to the Chapter Chairs on the status of the South Central Section and pertinent International communications. *The Section newsletter may be utilized for these reports.*

3. Annual report of the South Central Section sent to the International Secretary for inclusion in the International Annual Report.

OFFICIAL RECORDS:

New Chapter Charters
Governor and South Central Section Awards
Amelia Earhart Scholarship Awards
Correspondence - Section and International Business
Chapter Charters. Surrendered.
Current copy of Bylaws/Standing Rules and Standard Operating Procedures

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VICE-GOVERNOR

1. Read and abide by all information in GENERAL INFORMATION.

2. The Vice-Governor will assist the Governor as needed

3. Preside at Section or Board of Directors meetings in the absence of the Governor.

4. Represent the South Central Section when requested by the Governor.

5. Be responsible for purchasing a gift for the outgoing Governor and presenting it to her following the installation of the new officers at the Fall Section meeting.

6. Assume the office of Governor should the Governor be unable to complete her term of office.

7. Solicit chapters to host Section meetings and maintain a list of Section meeting hosts and locations for next 10-year period. Serve as liaison between Section board and host Chapter and keep Governor advised of all plans being made by host Chapter. Send host Chapter a copy of "How to Host a Section Meeting" at least one year in advance of their scheduled meeting. (Attached)

8. Advise the host Chapter of the upcoming Section Meeting of the requirements of the Officers and Board of Directors for meeting room scheduling and accommodations and of any known special Section and International guests attending.

9. Chair the Host-to-Host Fund

10. Prepare a report of the Vice-Governor's activities for the fall Section business meeting. One copy should be given to the Governor, one copy to the Secretary, and one copy kept in the Vice-Governor's files.

11. Eliminate personal correspondence from the files before turning them over to the incoming Vice-Governor.

12. Make notes for suggested revision of the Vice-Governor's Standard Operating Procedures during the year and send same to the Standard Operating Procedures Advisor.

13. Prepare mileage computation for travel trophy awards at each Section meeting, determine the winner and inform Governor.

14. Be responsible for finding a place to display Chapter scrapbooks at the Fall Section meeting. Appoint at least 3 people to judge the scrapbooks and notify the Governor of the winners.

SECTION BUSINESS MEETINGS:

1. Introduce Section officers, past Governors, past Presidents, International officers and special guests present.

2. Make all announcements as requested by the host Chapter or attendees.

ATTACHMENTS:

1. Travel Trophy Award Computation Directions and Central Point
2. Host-to-Host Fund Procedures and tracking form
3. Section Meeting Standard Operating Procedures
4. Section Meeting locations

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SECRETARY

GENERAL:

The Section Secretary will keep minutes of all meetings of the South Central Section Board of Directors, the Section Business Meetings, and any other meetings as directed by the Governor. The Secretary will process and mail copies of all the Minutes as outlined in Sections I, II and III. The Secretary will write all letters and reports as directed by the Governor. The Secretary will maintain a permanent file of all the Secretary's records to be passed on to the new Secretary. This file will be made available to any Section member on request.

I. BUSINESS MEETINGS

A. PREPARATION FOR THE BUSINESS MEETINGS

1. Before departure for the Section Meeting:
   a. If your Governor prepares the Agenda, obtain a copy thereof to set up for your use during the meeting. (Sample attached.) This will be very helpful and will simplify your note taking.
   b. Prepare Motion Logs, Motion Forms, and Sign-in Sheets. (Samples attached.)
   c. Obtain a cassette recorder and a dozen 60 or 90 minute cassettes to record the business and board meetings. Take some extra batteries as well.
   d. Obtain and take with you several pens and a steno pad for note taking.
   e. If directed by the Governor, prepare copies of the Agenda (as composed or prepared by the Governor) to be distributed to the Board of Directors and others prior to the Section Business Meetings.
   f. Take three copies of the Minutes of the last Section Business Meeting. One copy will be for posting, with the second copy available for your use and notation for any corrections. Keep your copy available in the event you will need to read all or part thereof at the Business Meeting. The third copy is a "just in case".
   g. Also plan to take two sets of the current Bylaws, Standing Rules and Rules of the Meeting.
   h. Arrange with the Host Chapter Section Meeting Chair for an audience mike - otherwise it is difficult to hear the audience participation.
2. At the Section Meeting and prior to the Business Meeting:
   a. Arrange with the Host Chapter Section Meeting Chair to post a copy of the last Business Meeting Minutes at registration as soon as registration is set up.
   b. Obtain from the Host Chapter Section Meeting Chair the following information:
      i. The total number of registrants, including South Central Section 99s, other 99s, and guests for recording in the Minutes.
      ii. The names of the attending VIPs, including International Board Members, Speakers, Past International Presidents, Past Section Governors, etc. for the Vice-Governor. The Vice-Governor will need this list to use for introductions at the Meeting.
      iii. The number of registered South Central Section members (delegates) for the purpose of determining a quorum. The quorum is based upon 60% of the registered members (delegates) actually in attendance at the Business Meeting. The Secretary will call the roll of Chapters present at the Business Meeting, asking for the Chapter Delegates to acknowledge their presence by responding with the number of Chapter members present at the Business Meeting. If 60% of the registered members (delegates) are in attendance, a quorum can be declared.
   c. Arrange for an assistant to help you number and record the Motions during the Business Meeting and to help you number and change the cassettes - don't forget to number them.
3. In the event you are unable to attend a Business Meeting, BOD Meeting or a specially called meeting.
   a. Advise the Governor immediately.
   b. Make arrangements for a substitute.
      i. Perhaps one of the Directors would be able to substitute for you, a past South Central Section Secretary, or a member of your Chapter.

ii. You will also need to supply your stand-in with all the material herein listed.
iii. You will also need to provide your stand-in with the appropriate how-to information as well.

c. The Secretary shall be responsible for the mailing and distribution of the Minutes as outlined in Section C below.

B. RECORDING THE MINUTES OF THE SCS BUSINESS MEETINGS

1. Before the opening of the Business Meeting:
   a. Provide a sufficient number of Motion Forms to the Tellers' Committee to cover the Agenda items (but have a backup supply.) The Tellers' Committee is to distribute the Motion Forms to those members (delegates) who desire to present a Motion. The completed Motion Form is to be brought to the Secretary immediately for entering into the Motion Log.
   b. Be certain to have the lists and numbers you obtained from the Chair with you and easily available.
   c. Set up your cassette recorder, cassettes, extra batteries, Motion Logs and Forms, your note pad, pens, Minutes of last Business Meeting, and the specially prepared Agenda. Have a chair available for your assistant. Relax.
   d. Obtain a volunteer to staff a table at the door for the Sign-in Sheets; or, it may be possible to coordinate this with the Credentials Committee check-in the morning of the meeting. It is simpler, however, to have your own check-in table.
2. The Business Meeting process (refer to the sample Agenda):
   a. The first part of the meeting is fairly well standardized, thus you can set up your note-taking Agenda accordingly.
      i. The Vice-Governor will make the various introductions.
      ii. The Secretary calls the roll of the Board Members.
      iii. The Governor will introduce the Parliamentarian, the Tellers Committee, and the Read the Minutes Committee. You should obtain these names prior to the meeting.
      iv. Roll Call and Declaration of Quorum by the Secretary. As you can see, it is handy to have your own Agenda with all the Chapters listed. Then it just becomes a matter of checking off and writing the numbers down. It is then easy to compute and state how many Chapters are represented and to calculate the percentage of members (delegates) present of those registered. The Secretary then states: "I declare a quorum."
      v. With respect to the Minutes of the last meeting, make certain they have been posted, and the statement suggested on the sample Agenda can be made.
      vi. The Secretary makes the motion to approve the minutes: "I move that the Minutes of the (Spring/Fall) 20xx South Central Section Business Meeting be approved." (A second is not required for this Motion.) You then step aside and the Governor will ask if there are any corrections; if not, she calls for the vote.
      vii. The Treasurer's Report is generally treated in the same manner. Thus, you can set up a simple motion on your Agenda.
   b. As to the reports of the Treasurer, *APPROACH* Editor, Vice-Governor (Section meeting rotation), the Advisors, the Secretary should be provided with copies thereof. These reports will then become a part of the record of the Minutes.
   c. How to take the Minutes. Robert's Rules of Order Newly Revised (1990 Edition) states: "The Minutes of the proceedings of a deliberative assembly is usually called the minutes, or sometimes - particularly in legislative bodies - the journal. In an ordinary society, unless the minutes are to be published, they should contain mainly a record of what was done at the meeting, not what was said by the members. The minutes should never reflect the secretary's opinion, favorable or otherwise, on anything said or done."
   d. It is recommended the Secretary have her own copy of Robert's Rules of Order.

e. It is not necessary, nor required to include in the minutes a verbatim report of each speaker. A condensation or highlighted comments should be more than adequate. Do include a brief summary of reports as presented at the meeting so that the basic information will be available to all the SCS members.

C: TRANSCRIBING AND PROCESSING OF THE MINUTES OF THE SCS BUSINESS MEETINGS

1. Transcribing the Minutes. Do not delay.
   The Secretary must send a "draft" copy to both members of the Read the Minutes Committee. There must be sufficient time for the Committee to get back to the Secretary for her review and appropriate correction of the Minutes.
   a. Verity notes with the cassette recordings of the meeting.
   b. It can be helpful to do a full transcription of some of the special reports, i.e., the International Report or other special Reports, so that the Secretary can make a comprehensive and informative condensation. It is not necessary nor appropriate to include the full report - there could be repetition, etc. - these are "Minutes". The Minutes should also include a brief summary of the Reports of the Advisors and Chapter Chairs.
   c. Send a "draft" copy to each member of the Read the Minutes Committee together with signature pages (see sample attached) for editing and correction.
   d. Upon receipt of the "corrected draft" copies, review and incorporate the appropriate editing and corrections in the final copy.
   e. If you do not understand or disagree with the proposed correction, confer with both Committee Members.
   f. Complete and sign the final draft, attaching the signature page(s) of the Committee Members.
   g. The Motion Log, Motion Forms, Sign-in Sheets, Reports must be kept in the Secretary's records as a part of the original Minutes. It is not required to include copies of this material with the copies of the Minutes to be mailed as described in item 2 below.
2. Processing the Minutes.
   The Standing Rules require that the Minutes "shall be provided to each member of the Board, Chapter Chair and Advisor ... within thirty (30) days..."
   a. Include with the distribution of the Minutes, as appropriate, Chapter Chair packets to those Chapters who had no delegate in attendance.
   b. Include also with the distribution of the Minutes, as appropriate, material that the Advisors may wish to be sent to the Chapter Chairs.
   c. Write a cover letter that may include the following information:
      i. Brief description of the enclosures.
      ii. Reminders of upcoming events and due dates of special reports.
      iii. "Thank you" to attending Chapter delegates and a "we missed you" to Chapters not able to send delegates.
   d. Also include a "smiley sticky" note on the cover letter to those Chapters not represented reminding them that the Standing Rules require a reimbursement to South Central Section for duplicating and mailing costs. Also, indicate the amount of the reimbursement cost. .
3. After the Minutes have been approved at the next Business Meeting, you may reuse the cassette tapes for the next meeting. It is suggested that your notes be retained as a part of the permanent file.

II. SCS MEETINGS OF THE BOARD OF DIRECTORS

A. PREPARATION FOR THE MEETINGS OF THE SCS BOARD OF DIRECTORS

1. Before departure for the Meeting:
   a. If your Governor prepares the Agenda, obtain a copy thereof to set up for your use during the meeting. (Something similar to the sample with respect to the Business Meeting.)
   b. Prepare Motion Logs, Motion Forms, and Sign-In Sheets. (Samples attached.)
   c. Don't forget a steno pad, several pens, the cassette recorder and cassettes.

d. If directed by the Governor, prepare copies of the Agenda (as composed or prepared by the Governor) to be distributed to the Board members and/or others prior to the Board meeting.
e. Have on hand three copies of the Minutes of the last Board Of Directors meeting. One copy for posting, with the second copy available for your use and notation for any corrections. The third copy is a 'just in case..."
f. Also have on hand two sets of the current Bylaws, Standing Rules and Rules of the Meeting.
g. After you arrive at the meeting location, make arrangements to post the Minutes.

2. In the event you are unable to attend a South Central Section BOD Meeting:
   a. Advise the Governor immediately.
   b. Make arrangements for a substitute. (Refer to suggestions under Section 1.A.3. (b).

B. RECORDING THE MINUTES OF THE MEETINGS OF THE BOARD OF DIRECTORS
1. Before the opening of the Board Meeting:
   a. Secretary will be responsible for handling distribution of Motion Forms and maintaining the Motion Log. If it becomes busy, recruit an assistant using the same procedure as outlined for the Business Meeting.
   b. Set up your cassette recorder, cassettes, extra batteries, Motion Log and Forms, your note paid, pens, Minutes of the last Board Meeting.
2. The Board Meeting process (refer to the sample Agenda):
   a. Set up your note-taking Agenda.
      i. Governor will make the introductions.
      ii. Secretary calls the roll of the SCS Board Members; and declares a quorum. Since the Standing Rules require a two-thirds confirmation by the Board to institute an operating policy or Board function into the Standing Rules or SOPs, there must be five members in attendance to constitute a quorum.
      iii. The remainder of the process outlined in Section 1. B. can be adapted to the Board Meetings.

C. TRANSCRIBING AND PROCESSING THE MINUTES OF THE MEETINGS OF BOARD OF DIRECTORS
1. Transcribing the Minutes.
   a. Follow the procedures outlined in Section I.C. beginning with item “1. Processing the Minutes.”
   b. The Motion Log, Motion Forms, Sign-in Sheets and Reports must be kept in the Secretary’s records as a part of the original Minutes. It is not required to include copies of this material with the copies of the Board Minutes to be mailed.
2. Processing the Minutes.
   a. Adapt the procedures outlined in Section I.C., item 2.(a) as appropriate. The distribution of the Board Minutes can generally be included with the Business Meeting Minutes.

III. SCS BYLAWS, STANDING RULES, PROCEDURES MANUAL

A. BYLAWS.
1. The Secretary is responsible for maintaining an accurate and original set of Bylaws.
   a. Each time the Bylaws have been added to or amended, the Secretary must incorporate the amendment(s) into the last approved set of Bylaws.
   b. The Secretary's copy will be the official document for the Section.

B. STANDING RULES
1. The Secretary is responsible for maintaining an accurate and original set of Standing Rules.
   a. Each time the Standing Rules have been added to or amended, the Secretary must incorporate the amendment(s) into the last approved set of Standing Rules.
   b. The Motion Log has a column to check to indicate the addition or amendment of a Standing Rule.

c. The Secretary's copy will be the official document for the Section.

C. STANDARD OPERATING PROCEDURES MANUAL (SOPS)
1. Each time the SOPs Manual is added to or amended, the Secretary shall be responsible for keeping it up to date by recording all changes in same.
   a. The Secretary's copy will be the official document for the Section.

D. IRS 501(c)(3) TAX EXEMPT RULING AND GROUP TAX EXEMPT RULING
1. The Secretary is responsible for retaining the original documentation of the tax-exempt rulings.
2. The Secretary shall also maintain a copy of the participation authorization of the Section Chapters in the Group Tax Exempt Ruling.
   a. The Treasurer's duties currently include maintaining the current and new Chapter inclusion under the Group Tax Exempt Ruling.
   b. As new Chapters are included or existing Chapters excluded, the Secretary shall obtain this information from the Treasurer and add this information to the Secretary's Files.
   c. As appropriate or necessary, the Secretary may assist the Treasurer in her duties with regard to filing of official corporate forms and IRS reports.

E. CORPORATE DOCUMENTS
1. The Secretary shall maintain in her files the original Articles of Incorporation and amendments thereto.
2. The Secretary shall maintain contact with the authorized South Central Section Registered Agent in the State of Texas.
   a. It is important to keep the records up to date with respect to the Registered Agent, i.e., address, etc.
   b. The Registered Agent serves an important function for the Section, i.e., to maintain the corporate entity of the Section.

F. MINUTES OF BUSINESS MEETINGS, BOARD OF DIRECTORS MEETINGS, SPECIAL MEETINGS
1. The Secretary shall maintain in her files the original Minutes of all meetings, together with all attachments.

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TREASURER

The Treasurer has a very important job: keeping the Section on track and on budget. This SOP will cover miscellaneous "good to know" information first, then a yearly schedule of tasks that must be performed for the Section.

MISCELLANEOUS

Accounts

The Section has three accounts: checking, money market and investment. The checking and money market (essentially a savings account) are centrally located at Bank One in Oklahoma City OK. The Dean Witter investment account is located in Austin TX. The account executive is Dale Bistline.

Most of the Section operating money is in the checking account. This is where almost all the transactions will take place.

Within the Money Market account (MMA) is the Special Projects Fund (SPF). While the majority of the money in the MMA is the money "belonging" to the SPF, the SPF money must be accounted for separately. The reason is that the Chapters donate to this fund and this fund can only be used for approved purposes (these purposes change over time). No money can be spent out of the SPF without SCS Board of Director or SPF administrators (currently the two Director positions) approval.

Fiscal Year

The Section fiscal year runs from 1 June thru 31 May. All budgeting, reporting and fiscal decisions are based on this year.

IRS Rule 501(c)(3)

The Ninety-Nines, Inc. and the South Central Section are organized under IRS Rule 501(c)(3). This qualifies us as a non-profit, charitable organization. While this frees us from having to pay income taxes, it does limit what we can do with our money. The rules are covered in IRS Publication 557.

Since the Section is incorporated as a 501(c)(3) organization, we are legally obligated to follow the 501(c)(3) rules. The Chapter Financial Reports allow us to ensure that the Section is operating under those rules.

Tax Returns

The Section files two tax returns every year. One is for the Section as a separate entity. The other is a group return for the Chapters covered under the Section's "blanket" 501(c)(3) exemption. This keeps the Chapters from having to file their own tax return. It does, however, require the Chapters to file reports with the Section Treasurer to ensure compliance with the 501(c)(3) rules.

Chapter Financial Reports

Every year the SCS Chapters must submit a financial report to the Section Treasurer. Getting the reports out to the Chapters is time consuming, but a necessary evil. If the Chapters are to be covered under the Section "blanket" exemption, they must file a report with the Treasurer. This will be the most difficult task(s) of the year.

Section Reporting

How often to report? As a minimum, a report should be prepared to go into the *APPROACH* (the Section newsletter) twice a year and an update to that report given to the Section at each Section Meeting. You should ask the SCS Board of Directors if they wish reports more often. A suggestion is a "Management By Exception" (MBE) approach if the Board does not want reports often. The MBE approach is: you have a budget - if all remains within the budget, no extra reports are required. If something comes up that is not covered by the budget or will "bust" the budget (an "exception"), report it to the Board immediately.

Early each spring the Treasurer must start to prepare a budget and submit it to the Board for comment. This will require that all the accounts are up to date and the Treasurer has studied the progress of the current fiscal year and the previous one(s). The Board will be looking for your suggestions and will rely on your advice on problem areas or areas of concern. Study hard and be thorough!

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TREASURER

International Dues Refund

Once upon a time, the Sections collected "Section" dues from each of its members. As this was a logistically difficult task, the Sections asked the International organization to collect these dues for them. Now, when each member joins or renews with the Ninety-Nines, $5 [this is up from $3, changed at the International Convention in 1996] of the payment is earmarked for the Sections. Monthly the Ninety-Nines remit the dues to the Sections.

The International dues refund is backbone of the SCS budget. Therefore, when budgeting, try to estimate this amount as closely as possible. One thing to remember: the life members do not pay annual dues and the Section will not receive a refund for them. Use the Membership Directory to count the number of life members in the Section. They are designated by an "(L)" next to their names. While this is not an exact count, it will give you a good estimate.

The Governor should have a count from Headquarters on number of members in the Section. Subtract the number of life members from the total members and multiply by $5 for the best estimate of the dues refund.

Spreadsheets

Each budget item (receipts and withdrawals) is tracked on a separate computer spreadsheet. The individual spreadsheet totals are "linked" back to a cash flow spreadsheet to show the current fiscal health of the Section. There are also spreadsheets for checking, MMA, and Dean Witter.

These spreadsheets are the tracking system now used for the Treasurer's duties. There are no "books" (accounting ledgers) being kept. With this in mind, it is imperative to ensure the computer files are up to date and ***backed up*** regularly (in case of computer problems). We cannot afford to lose the data on the computer files, and it is your duty to protect them.

Use the spreadsheets wisely in reports to the Section. Seeing all of them is sometimes overwhelming, so use good judgment in setting up simple (easy to read) reports for the Section. This is especially true at budget time. A good presentation alone will make the budget process much easier!

New Chapters

New Chapters are a welcome group to the Section. However, they do require much work to set up. You will be involved with helping a new Chapter get going.

First of all, highly encourage Chapters to incorporate. This limits the liability of the Chapter (and likely the Section, too). It is not difficult to incorporate, just time consuming. It is not possible to go into too much detail here, because the incorporation process is governed by the state. The tax-exempt process is likewise. There are eight states associated with the SCS. Try to find a Chapter representative from that state to help with the process.

However, there is a file of paperwork in the Treasurer's files to help the Chapter with the process. It contains a "bare bones" kit for getting started:

1. Sample letter to Chapters from the Treasurer
2. Example Articles of Incorporation
3. Articles of Association
4. Authorization for Inclusion in Group Ruling Status
5. Sample Chapter Bylaws
6. Application for Employer Identification Number with example
7. Sample Chapter Financial Reporting Form
8. Advantages of 501(c)(3) Exemption with copy of Publication 1771 (11-93) of the IRS
9. Copy of the Section's 501(c)(3) Group Exemption Ruling
10. Copy of Section's Articles of Incorporation

There are "hard copies" of each of these forms in the files as well as on disk.

PREPARING A BUDGET

The budget process begins early in the calendar year. Once you've taken the steps described below to prepare a budget, it should be presented to the SCS BOD with sufficient time for comment and final preparation before the Spring Section meeting. The budget is to be approved by the Section members present at the Spring Business meeting.

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TREASURER

This is often too early in the year to adequately project how much money will be on hand at the end of the fiscal year (a necessity for adequate budget planning for the following year). If such is the case, prepare a current cash flow statement for the BOD.

Budget Preparation

1. Project monies remaining on hand at end of fiscal year by:
   A. Listing actual cash balances in checking account, MMA or other cash accounts. Remember, the Dean Witter account is not considered a cash account. It is our "nest egg" to be used for the charitable, scientific, and educational purposes of the Section. Also, do not include monies in the Special Projects Fund. These are designated funds.
   B. List anticipated receipts not yet received but reasonably certain of actual receipt.
   C. List anticipated disbursement amounts. These would probably include:
      (1) Governor's travel expenses to Spring Internatinal BOD meeting (Governor's Contingency Fund);
      (2) Costs of spring issue of Section *APPROACH*, including the following: Bulk Rate Permit Fee ($85 - due 15 February), mailing labels (from HQ, $15 set-up fee and 3 cents per label), postage and printer's fees (which includes handling, setup and printing - estimate from previous mailings).
      (3) Governor's International Conference registration (Governor's Contingency Fund);
      (4) Estimate through end of fiscal year Administrative Expenses, which might include: Governor's Quarterly, mailing of Chapter Financial Report forms, minutes of Spring Business meeting. Refer to past records.
      (5) Review the Budget disbursement accounts to determine if there are any other possible expenditures yet to be made, such as Nominating Committee, funds that may be needed by the Ways/Means Advisors, and payment for sales table at Spring Section, if required, and at the International Conference (usually $30).
      (6) Understand that:
         (a) If a budgeted disbursement account was not "fully expended" or the disbursement was "over expended", determine reason therefore, and budget accordingly for next fiscal year.
         (b) Same process for budgeted revenue accounts.
         (c) If a budgeted disbursement account was not "fully expended", you do not have "carryover" funds from that account. (This is an estimated expenditure, not "real" money)
2. Subtract anticipated budget disbursements that need to be made prior to fiscal year end from the cash on hand and anticipated revenues. That determines the anticipated cash on hand for each cash account at fiscal year end.
   A. If you should determine from your projections there may be insufficient cash on hand to cover the current fiscal year budgeted disbursements, you must define:
      (1) What budgeted disbursements not already made must be provided for?
      (2) What revenue sources are available?
      (3) How to tap such resources.
      (4) Prepare a proposal outlining the appropriate adjustments and reasons therefore.
   B. If you do determine a scenario such as outlined in A. above, be ready to present substantiation and a plan in your request for Section Board action.
3. Setup a proposal from the information derived for a budget for the next fiscal year to present to the Section Board for its consideration and input.
4. Once you've gotten responses from the SCS BOD, pull together a budget proposal from the above actions for the Spring Section meeting for adoption by the Section membership. Remember:
   A. You will not have some final figures, such as:
      (1) Spring Section sales revenue; MMA interest.
      (2) Spring Section cost of mailing Chapter of Minutes, Treasurer's Reports, etc.
      (3) Other possible Administrative costs.
      (4) International Conference Registration cost.
   B. These contingencies **must** be included in your Motion for adoption of the Budget.

5. Keep in mind the actual date of the Section Spring business meeting (current year and next) during all your deliberations. It may be outside the fiscal year! If so, plan revenues and expenses accordingly.
6. Present budget at the spring business meeting (make copies of the budget and motion for the Section Secretary for the Section records). Put it in the most concise and understandable form for presentation to the Section. Make transparency for use on overhead projector, enabling all to see changes as they are discussed. A parliamentarian will help with the motions and amendments, do not hesitate to question current motion's standing or next step of the process. Make sure you have good notes of final disposition of budget items. This is the budget that you are now responsible for following.
7. Create new account spreadsheets with the approved budget amounts. You are now ready for the fiscal year!

[Sample motions are included in this SOP and on disk]

CHAPTER FINANCIAL REPORTS

Every year the SCS Chapters must file a financial report with the Section Treasurer, who in turn uses the information to complete the Section Group tax return to the IRS. The Chapter Financial report serves two purposes: to ensure the Chapters are operating in accordance with our 501(c)(3) charter and to authorize the Section Treasurer to cover the Chapter as an affiliate under the Section IRS Group Ruling Tax Exemption status.

The Chapter Financial Report forms have been created on a computer and should be passed on to successive Treasurers by diskette. There is a form created for each Chapter, which includes their Federal Employment Identification Number. Also included are the instruction forms for filling out the financial report and a sample for the items required to be itemized. The forms should be updated if there are any changes to the IRS reporting rules for 501(c)(3) organizations.

Chapter Financial Reports

1. Preparation Steps
   A. Prepare for each SCS Chapter Chair and/or Treasurer the Chapter Financial Report Form. The ending balance from the previous year becomes the beginning balance for the current year. Ensure the numbers are accurate before sending them out to the Chapters.
      (1) The Report must include, until otherwise required by the IRS, the information items of Gross Revenues, Expenditures, Bank Balances, and Comments.
      (2) The "declaration" or verification must also be included with the Chapter's Federal Employment Identification Number, together with the statement that the Chapter has authorized its inclusion in the filing of all federal tax reports under the 501(c)(3) Group Exemption Ruling, and its corporate status, where appropriate.
   B. Update copy of the sample "attachment" report (if necessary), print out and make copies for each Chapter. Do the same for the "Aids in Completing the Chapter Financial Report."
   C. Get updated Chapter Chair address list from the Section Secretary. Sending report to wrong address or past Chapter Chair only delays the process.
   D. Write (or update) cover letter to Chapter Chairs. Tell them clearly when the report is due to the Treasurer, give them Treasurer's address and phone number, and encourage them to call you (with applicable times, if necessary) for help or more information.
   E. Send copies to each member of the SCS BOD so they will know that the reports went out. Also notify the BOD of Chapters that fail to submit the report on time.
2. This material should be mailed no later than 15 April to the Section Chapters. Require a return date to the Section Treasurer of 15 July. If the report has not been received by 15 August, follow up with a second request. The Report must be signed by both the Chapter Chair and the Chapter Treasurer.
   A. If the reports are still delinquent, you must follow up with phone calls. This requires some tact, but a lot of persistence. Be prepared to notify the Chapter (by certified return receipt) that they will **not** be covered under the Section's blanket exemption and are now required to file their own tax return with the IRS.
3. Since these reports are the basis for the Section Group tax return, the information from the reports are compiled and entered into the following spreadsheets: Revenues spreadsheet, Expenditures

spreadsheet, Bank Balances spreadsheet and the Group Schedule A spreadsheet (this one is actually done automatically with "links" from the other three spreadsheets).

4. When these are complete, then you will have the information for SCS Group Return to the IRS.

SCS *GROUP* IRS TAX RETURN

SCS Chapters are covered under a "blanket" exemption from the IRS. A return to the IRS must sent each year to substantiate that exemption. The return is due by 15 October [from the IRS Returns for Organizations Exempt from Income Tax: "File Form 990 by the 15th day of the 5th month after the organization's accounting period ends." Accounting period ends 31 May, plus 5 months - October, therefore due on the 15th of October].

There is also a cover letter to be sent with the tax return (a sample is included and on disk). This letter should have all the Chapters affiliated with the Section and their Federal Employment Identification Number (FEIN).

Send a copy of the letter and the tax return to the SCS BOD so that they will know that the tax return has been filed.

These are the steps required to fill out the tax return.

1. Gather the necessary forms and spreadsheets to complete the tax return:
   A. Current IRS booklet and Form 990 (Schedule A) for "Organizations Exempt from Income Tax (with forms). This should be sent directly to the Treasurer from the IRS (or to the previous Treasurer, who will hopefully forward it to the current Treasurer).
   B. Previous year's Form 990 (this will help immensely remembering what goes in each blank when filling out the forms as well as having the previous years totals on there).
   C. Revenues spreadsheet, Expenditures spreadsheet, Bank Balances and the Group Schedule A spreadsheet prepared previously from the Chapter Financial Reports.
2. Make copies of the IRS forms so that you will have one as a worksheet and one as a "final."
3. Fill out the Form 990 as follows:
   A. For the 20xx calendar year, OR tax year period beginning 1 June, 20xx, and ending 31 May, 20xx
   B. Check if:
   : Change of address *(when necessary, otherwise leave boxes blank)*
   C. Name of organization
      South Central Section of the Ninety-Nines, Inc.
      (street address of Treasurer)
      (city, state, and ZIP of Treasurer)
   D. Employer identification number
      74 2457119
   E. (leave blank)
   F. (leave blank)
   G. Type of organization 6
      : Exempt under section 501(c)(_3_) *[must write in the 3]*
   H. (a) Is this a group return filed for affiliates? . . . . . : Yes
      (b) If "Yes," enter number of affiliates for which this return is filed: . . <_____*(enter number of Chapters)*
      (c) (leave blank)
   I. If either box in H is checked "Yes," enter four-digit group exemption number (GEN) < 2660
   J. Accounting method: : Cash
   K. Check here < : if the organization's gross receipts are normally not more than $25,000.
      Above this line write in "Return is for (number of Chapters) - each averaging (amount from Bank Balances spreadsheet in the Totals row and the Gain/Loss column (number of Chapters)

Part I (leave blank, not required)
Part II (leave blank, not required)
Part III (leave blank, not required)
Part IV (leave blank, not required)
Part V List Officers, Directors, Trustees, and Key Employees
(a) Name and address (B) Title and average hours per (C) (D) (E)

	week devoted to position			
Governor Name Address	Governor/as needed	0	0	0
Vice-Governor Name Address	Vice-Governor/as needed	0	0	0
Secretary Name Address	Secretary/as needed	0	0	0
Treasurer Name Address	Treasurer/as needed	0	0	0

Part VI Other Information

	Yes	**No**
76.		X
77.		X
78a.		X
78b.		X
79.		X
80a.	X	

80b. The International Organization of the Ninety-Nines, Inc. : exempt

81a.	NONE	
81b.		X
82a.		X
83.	X	
84a.		X

85a-h (leave blank – this is for other types of 501(c) organizations)
86a-b (leave blank)
87a-b (leave blank)
88. X
89. (not applicable)
90. (leave blank)
91. The books are in care of < (Treasurer name) Telephone no. < (Treasurer phone #) Located at < (Treasurer street, city, state) ZIP code < (Treasurer ZIP code)
92. (leave blank)

Part VII (leave blank, not required)
Part VIII (leave blank, not required)
Part IX (leave blank, not required)
Sign and date page 5, title is Treasurer

SCHEDULE A (Form 990)
Name of the Organization
South Central Section of the Ninety-Nines, Inc.

Employer Identification Number
74 2457119

Part I
(a) NONE

Part II
(a) NONE

Total number of others receiving compensation over $50,000 for professional services < NONE

Part III

	Yes	No
1.		X
2a.		X
2b.		X
2c.		X
2d.		X
2e.		X
3.		X

Part IV

12 :

Support Schedule [*This information comes from the Section Schedule A spreadsheet. Fill in the (a) column with the data from the* ***previous*** *year's Schedule A worksheet. The numbers on the Schedule A spreadsheet correspond to the rows to be filled in on the Part IV columns. Don't forget to total the numbers at the right in the "(e) Total" column. Use previous year's tax return and copy over all the previous years numbers (check your work carefully!). Under 15 (a) write in "FY9__-9__" so that the reported fiscal year is not in question*.]

27 a-b. enter all zeros

Part V (leave blank, not required)
Part VI-A (leave blank, not required)
Part VI-B

	Yes	No
a.		X
b.		X
c.		X
d.		X
e.		X
f.		X
g.		X
h.		X
i.		X

Part VIII

	Yes	No
51a(i)		X
51a(ii)		X
51b(i)		X
51b(ii)		X
51b(iii)		X
51b(iv)	X	
51b(v)		X
51b(vi)	X	
51c	X	
51d	(leave blank, not required)	
52a	(leave blank, not required)	

NOTES:

Write "EIN 74-2457119" at the top of all the forms.

Include the following statement on the back of the last page of the Schedule A form:

SCHEDULE A
STATEMENT FOR PART III, NO. 3

Donations are only made to other 501(c)(3) organizations, or to other organizations defined for 501(c)(3) purposes, and are not made to any individuals except scholarships awarded on a competitive basis for educational purposes.

SCS *SECTION* IRS TAX RETURN

The Section Tax Return is due the same time as the Group Return. Send them in separate envelopes to the IRS, though. It may save some time and effort to put them in the same envelope, but will likely only confuse the IRS. Not the purpose of this exercise!

The forms are filled out similarly for the Section tax return. The Section has a different Federal Employment Identification Number for itself. And the numbers come from within the spreadsheets kept by the Treasurer.

Spreadsheets

There is one specific spreadsheet used to fill out the Section Return. The "Section Schedule A" is linked from the individual budget item spreadsheets. There is only one number, which must be entered manually, and that is the dividends earned from the Dean Witter account. Dean Witter reports the dividends on a calendar basis to the IRS and rather than figure fiscal year dividends from Dean Witter (manually), the Section reports the dividends from the Form 1099 received from Dean Witter. Store this form somewhere safe when received to use for this purpose.

Filling out the IRS Form 990

Below will show only the differences between the Group and the Section return. All other blanks are filled in the same as the Group return.

D. Employer identification number
23 7443195

H (a). : No

I. (leave blank)

Part IV

Support Schedule [*This information comes from the previous year's Section Schedule A spreadsheet. Move the numbers over as before to the appropriate year columns to make room for the current fiscal year. The numbers on the Schedule A spreadsheet correspond to the rows to be filled in on the Part IV columns. Don't forget to total the numbers at the right in the "(e) Total" column.*]

REVENUE PROCEDURE 80-27

This procedure is essentially nothing more than filing a report with the IRS confirming our Chapters as affiliates to the Section (i.e., still covered under the Section's "blanket" exemption). The IRS will send a copy of the list it has as our affiliates (the Chapters). The Section entity will also appear on this list.

This report is due to the IRS no later than 28 February. [From the most recent IRS letter: "...The original list and the updated information must be received in IRS at least 90 days before the close of your accounting period." End of the accounting period is 31 May, minus 3 months- end of February.] It is advisable to send it out by the 15th, earlier if you have it complete.

The IRS will send this list to the Treasurer of record around December-January. On it will be listed the FEIN for each Chapter as well as the name and address of the Chapter Chair. In some cases the Chapter has a "permanent" Treasurer (as in the case of the Colorado Chapter). Use this person on the list instead of a Chapter Chair.

You are required to make any changes to the list. Get a current Chapter (and Chapter Treasurer, too, if possible) list from the Section Secretary. Change each Chapter Chair's name and address (if it has changed) directly on the form. Make a copy for the Section's records and send the original to the IRS. [As a technique tip, make several copies to practice on first before changing the original to the IRS.]

If the Section has a new Chapter since the last report, add them to the form (also note it in the cover letter). Include the Chapter's FEIN. Additionally, if a Chapter has gone inactive also note that on the form (again, note it in the cover letter).

A sample cover letter accompanying this form is included with these SOPs.
The IRS will acknowledge receipt of this corrected form by letter.

The Ninety-Nines, Inc
South Central Section
Standard Operating Procedures

SECTION TRAVEL TROPHY (ATTENDANCE) AWARD

The Kansas Chapter presented the first Travel Trophy. When the same Chapter for three consecutive Section meetings wins the Award, it becomes their permanent possession. The Vice-Governor has the responsibility for calculating the winner at each Section meeting and the Governor presents the Award. Since its inception, two Chapters have won the Award as their permanent possession. The Houston Chapter was so honored at the Spring 1970 Section meeting and the Golden Triangle Chapter at the Fall 1974 Section meeting.

The Kansas Chapter, upon presenting the first award, established the rules. They may be revised with the approval of all members of the Section Board of Directors.

RULES

1. Within one month preceding the section meeting the Vice-Governor will request the exact membership of each Chapter within the Section from the Governor.
2. Determine the number of members from each Chapter in attendance at the Section business meeting by the roll call.
3. Compute the distance from each Chapter's central point (see attached sheet) to the Section meeting site.
4. Multiply each Chapter's number of members in attendance by the distance traveled (result is seat miles). Apply each Chapter's attendance percentage to seat miles. Largest number wins.
5. The Section meeting hostess Chapter is ineligible, but each other Section Chapter is eligible no matter how many times they have won.
6. All trophy inscriptions are to be paid by the winning Chapter.
7. The Chapter holding the trophy must see that the trophy gets to the next Section meeting. If unsure that any members will be attending, Chapter is responsible for mailing the trophy to the hostess Chapter to arrive at least two weeks preceding the Section meeting.
8. The trophy will be awarded to the Chapter winning the most times when the plaque is full
9. The Section will purchase the new empty plaque.

Example of how the formula works Section meeting somewhere around Denver.

N.E. Kansas Chapter - 4 out of 5 (total membership) or 80% travel 500 miles

```
4 x 500   =   2,000
    x          80%
              1,600
```

Kansas Chapter - 10 out of 50 (total membership) or 20% travel 500 miles

```
10 x 500  =   5,000
    x          20%
              1,000
```

N.E. KANSAS WINS

****

N.E. Kansas Chapter Same as above

Kansas Chapter 15 out of 60 or 25% travel 500 miles

```
15 x 500  =   7,500
    x          25%
              1,875
```

The Ninety-Nines, Inc
South Central Section
Standard Operating Procedures

SECTION TRAVEL TROPHY (ATTENDANCE) AWARD

KANSAS WINS

DILEMMA: If percentage alone is figured the larger chapters are penalized. If seat miles are the sole criteria, the smaller chapters are penalized. The above appears to be the fairest formula.

Example of chart form:

CHAPTER	DISTANCE IN MILES	MEMBERS PRESENT	SEAT MILES	TOTAL # CHAPTER MEMBERS	% OF MEMBERS ATTENDING	RESULTS
N.E. KANSAS	500	4	2,000	5	80%	1,600
KANSAS	500	10	5,000	50	20%	800