

## **CHAPTER 2.**

# **OFFICERS' DUTIES**

## **VSHP GENERAL EXPECTATIONS LIST - BOARD OF DIRECTORS**

1. Read and familiarize yourself with Constitution, Bylaws, and administrative policies of VSHP.
2. Submit first draft of budget for next fiscal year to Treasurer by May 31.
3. Submit written annual report to the President by May 31.
4. Outgoing committee chairmen, review and update standing committee information and submit to Organizational Affairs chairman by March 1.
5. Submit final budget for next fiscal year to Treasurer by July 31.
6. Committee chairmen should attend all board meetings as ex-officio members. Written progress reports should be submitted to the VSHP office at least two weeks prior to the board meeting for distribution.
7. Plan and schedule your assignments to allow worthwhile reports to be made at the board meetings. The time between these meetings is where the real work is accomplished, not at the board meetings where approvals are received for actions to be taken. If you are unable to attend a board meeting, send a member of your committee.
8. Organize the committee as soon as possible (within the first six weeks) by:
  - a. selecting the members in conjunction with the President;
  - b. set goals/objectives with the endorsement of the President and the Board of Directors;
  - c. inform committee members of their responsibilities to the committee; and
  - d. establish a meeting schedule for the year.
9. Keep the Secretary, President, and the VSHP office informed of who is on your committee. Send a copy of any written minutes to the Secretary and VSHP office before the next board meeting.
10. Expenditures outside the committee's approved budget must be authorized by the Treasurer (<\$50) or the President (\$50-500).

*Approved by the Board of Directors: 03-31-00*

## **RESPONSIBILITIES OF VSHP PRESIDENT**

1. Preside at all VSHP meetings.
2. Serve as chairperson of the Board of Directors. Schedule meetings of the Board and report the activities, actions, or recommendations of the Board at membership meetings and/or in the newsletter. Responsible for assuring notices are sent with current agenda to Board members at least one week prior to Board meetings.
3. Work closely with the management services executive director on behalf of the Board of Directors.
4. Assist Board members in defining responsibilities and timetables for projects.
5. Implement goals and objectives for the year which have been approved by the Board.
6. Develop a calendar of events for the year, by the officers transition meeting. This is to be ready for the officers transition meeting in June.
7. Assist in preparation of a budget, with the assistance of the President-Elect and the Treasurer, for approval of the Board of Directors. The approval of the Board must occur in sufficient time for the proposed budget to be finally approved by November.
8. May serve as an ex officio member of all VSHP committees.
9. Serve as the major contact person for the ASHP and other professional organizations; communicates with Board members and officers of other organizations to advise and establish dialogue.
10. Serve as VSHP PAC Trustee (see VSHP PAC Bylaws) and attend all PAC board meetings.
11. Assist editor of newsletter in determining content. Writes a column for the VSHP newsletter.
12. Authorize disbursement of funds from the treasury for items up to \$500.00, which are not covered by the current budget and report all such disbursements to the Board at the next meeting.
13. Represent the Society at programs, activities, or affairs of the Society and other professional organizations.
14. Work closely with VSHP lobbyist on all legislative and regulatory initiatives.
15. Attend the ASHP regional Presidential Officers Retreat in November. Travel and lodging expenses will be supported by VSHP.
16. Officially install new officers and Board members at Annual Fall Seminar (an ASHP officer may officiate at the installation instead of the VSHP president if desired).
17. Present an address on goals and objectives for VSHP at the Annual Fall Seminar.

18. Promote, influence, and foster the growth of the profession statewide and nationwide.

19. Prepare an outgoing annual report of the Society's activities over the past year for presentation at the officer's transition meeting. This report is to be available to the general membership through the Newsletter.

20. Serve annually as Virginia Pharmacists Association (VPhA) voting delegate from May 1 (of their President Elect year) through April 30 (of their Presidential year). VSHP is an officially recognized organization by the Virginia Pharmaceutical Association and as such, the VSHP President or their designee serves annually as a VPhA delegate and attends VPhA Annual Meeting.

TERM OF OFFICE: One year (this position ascends from the Office of President-Elect and ascends to the Office of Immediate Past President)

*Approved by the Board of Directors: 03-31-00*

## **PRESIDENT'S CALENDAR**

### JULY:

### AUGUST:

- Agenda for September Board meeting. Newsletter column
- VPhA Annual Meeting

### SEPTEMBER:

- Attend Board Meeting
- Official installation and incoming address at VSHP Fall Seminar

### OCTOBER:

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### NOVEMBER:

- Newsletter column
- Attend the ASHP Presidential Officers Retreat

### DECEMBER:

- VSHP Reception at ASHP Clinical Midyear meeting (attendance is optional)

### JANUARY:

- Agenda for February Board meeting
- Newsletter column
- Assist in planning Legislative Day

### FEBRUARY:

- Attend Board Meeting and VSHP Legislative Day

### MARCH:

- Agenda for Board Meeting held during Spring Seminar
- Attend Board Meeting
- Poison Prevention Week
- VSHP Spring Meeting

### APRIL:

- Newsletter column

### MAY:

- Begin budget preparation with Treasurer and Audit and Finance Committee
- Agenda for June Board Meeting
- ASHP Regional Delegates Conference (attendance optional)

### JUNE:

- Annual Report Due to Board of Directors
- ASHP Annual Meeting (attendance optional)
- Board Retreat for incoming officers and committee chairpersons in conjunction with the transition board meeting.

*Approved by the Board of Directors: 03/31/00*

## **RESPONSIBILITIES OF THE VSHP PRESIDENT-ELECT**

1. Establish goals and objectives for the term of President and present these to the Board within 60 days of the assumption of office at the March Board meeting.
2. Perform the duties of the office of President whenever the President shall be unable to do so. In the event that the President terminates from the office of the President, the President)Elect will assume the Presidency.
3. Attend all meeting of the Board of Directors.
4. Serves as an ex-officio member of all committees.
5. Develops a knowledge and understanding of the duties and responsibilities of the President. May attend a regional leadership conference sponsored by ASHP.
6. Identify potential committee members for appointment to Society Committees during the term of President. Appointments should be made by May 31.
7. Assist in budget preparation.
8. At the transition meeting, a list of all committee appointments and a list of each committee's objectives should be prepared.
9. Develops a knowledge of the Constitution and Bylaws, and the goals and objectives of the State Society.
10. Attend the ASHP regional Presidential Officers Retreat in November. Travel and lodging expenses will be supported by VSHP.
11. Serves as member of VSHP Education Committee. Responsibilities include fund raising activities/exhibit support for the educational meetings of the Society.
12. Coordinator Annual Awards and Ceremony at the Fall Seminar and banquet. Awards include:
  - A. VSHP Pharmacist of the Year
  - B. President's Award
  - C. Leadership Award
  - D. Clinical Pharmacy Practice Achievement Award
  - E. Student Service Award(s)
  - F. Student Leadership Award(s)
  - G. Honorary Membership Awards
13. Annual award selection must begin by June preceding the Fall Seminar (see Administrative Policy: Annual Awards and Annual Awards Ceremony). Call for nominations are included in election calendar.
14. Responsible for coordinating maintenance of web-site (see Administrative Policy: VSHP Website).
15. Serves as liason to VPhA and attends all VPhA board meetings.
16. Serves as VSHP PAC Trustee (see VSHP PAC Bylaws).

TERM OF OFFICE: Three years (elected from the membership; ascends to the Office of President and Immediate Past President after one year)

*Approved by the Board of Directors: 03/31/00*

## **PRESIDENT-ELECT CALENDAR**

### JUNE:

- Coordinate Annual Awards

### JULY:

### AUGUST:

- Identify winners of awards to be presented at Fall Seminar

#### AWARDS

VSHP Pharmacist of the Year Pharmaceuticals	Pfizer
President's Award Squibb	Bristol-Meyers
Leadership Award	Ciba-Geigy
Clinical Pharmacy Practice Achievement Award	Parke-Davis
Student Service Award(s)	SVSHP
Student Leadership Award(s)	SVSHP
Honorary Membership Awards	

- Notify sponsors/contacts of recipients of awards

### SEPTEMBER:

- Check with award sponsors to be certain that awards will be ready for the banquet
- Attend Fall Seminar and banquet. Coordinate Awards Ceremony and presentation of awards at banquet

### OCTOBER:

### NOVEMBER:

- Attend the ASHP Presidential Officers Retreat; if unable to attend, then the Immediate Past President may attend

### DECEMBER:

### JANUARY:

### FEBRUARY:

- Prepare a list of goals and objectives, establish an agenda for committee chairpersons

### MARCH:

- Obtain BOD approval of goals and objectives, begin appointment of committee chairpersons, [VSHP Spring Meeting]

### APRIL:

- Start planning annual retreat for officers/BOD
- Develop calendar of events for Presidential Year

### MAY:

- Begin budget planning
- Agenda for Board Retreat

- Finalize appointment of committee chairmen and notify of transition meeting
- May attend ASHP Regional Delegates Conference
- Becomes the Liaison to VPhA effective May 1 (of their president-elect year) through April 30 (of their presidential year)

JUNE:

- Attend transition meeting; send congratulations letter to newly elected officers and board members

*Approved by the Board of Directors: 03/31/00*

## **RESPONSIBILITIES OF THE VSHP IMMEDIATE PAST PRESIDENT**

1. Serves as a member of the Board of Directors; in the absence of both the President and President-elect, he shall serve as Chairman of the Board.
2. Fosters good will with officers and members of the regional chapters.
3. Serves as VSHP PAC Trustee (see VSHP PAC Bylaws).
4. Serves as chairperson of the Statewide Elections Committee.
  - A. Appoints elections committee with input from Regional Presidents.
  - B. Solicits candidates for ASHP appointments, councils and delegates.
  - C. Solicits candidates for VSHP elections and receives nominations for PAC Trustees from Regional Presidents.
  - D. Produces, distributes and tabulates ballots for these elections in conjunction with management services.
  - E. Notifies VSHP President, Secretary and candidates of election results.
  - F. Engraves Past President's Plaque with name of outgoing President.
5. Serves as chairperson of the Strategic Planning Committee.
  - A. Appoint committee members (up to 10) including President and President-Elect.
  - B. Reviews the Strategic Plan/Mission of VSHP and makes recommendations to the Board of Directors.
  - C. Reports to the Board of Directors at least annually.
6. Makes initial budget submissions to Treasurer in May, (postage, printing, phone calls, travel, lunches for strategic planning committee).
7. May attend the ASHP Presidential Officers Retreat as an alternate. If the President or president-elect is unable to attend, in November. Financial support for travel and lodging will be supported by VSHP.
8. Performs special assignments or projects as requested by the President.

TERM OF OFFICE: One year (this position ascends form the Office of President)

*Approved by the Board of Directors: 03/31/00*

## **IMMEDIATE PAST PRESIDENT CALENDAR**

Strategic Planning = SP; Elections = EC

### **JULY:**

- Appoint Strategic Planning Committee and send letter explaining committee's direction (up to #10 members)

### **AUGUST:**

- Appoint Elections Committee with input from Regional Presidents. Begin looking for candidates - it is not easy to convince people to run for office. Solicit in newsletter for ASHP delegates.

### **SEPTEMBER:**

- Develop Elections Committee timetable
- Strategic Planning Committee meeting (if needed)

### **OCTOBER:**

- Attend Fall Seminar
- Finalize ASHP delegate nominations

### **NOVEMBER:**

- Solicit in November/December newsletter for ASHP appointments, ASHP delegate election, and VSHP state and PAC Trustee Candidates
- Mail/tabulate. Send camera-ready ballot to the Administrative Director (who counts ballots and notifies candidates, President, Secretary and Election Committee chairman of results.)
- Alternate attendee for ASHP Presidential Officers Retreat

### **DECEMBER:**

- Merry Christmas!

### **JANUARY:**

- Finalize ASHP recommendations. Prepare written recommendation or VSHP President to accompany résumé for each potential appointee. Highlight candidates' qualifications.

### **FEBRUARY:**

- Strategic Planning Committee (if needed)

### **MARCH:**

- Finalize VSHP state and PAC Trustee nominations. Have alternate candidates in mind because people change their minds about running for office.

### **APRIL:**

- Strategic Planning Committee recommendations to BOD
- Conduct VSHP election

### **MAY:**

- Tabulate VSHP election ballots. Notify President, Secretary, and Regional Presidents of results.

### **JUNE:**

- Board Retreat and transition meeting
- Engrave Past President's Plaque and bring it to retreat for transition

*Approved by the Board of Directors: 03/31/00*

## **RESPONSIBILITIES OF THE VSHP TREASURER**

### GENERAL RESPONSIBILITIES

1. Maintain custody of all funds, property and securities of the Society.
2. Reallocate funds among the Society's accounts, as determined by Board of action, to meet the current and long-range financial planning of the Society.
3. Maintain current signature cards and addresses for all bank accounts. The Treasurer and President shall have authorization to disburse funds from these accounts.
4. Serve as a member of the Audit and Finance Committee and provide information needed to perform its functions, including the yearly audit.
5. At the beginning of the term of office, meet with the outgoing Treasurer to become familiar with the records and files. At the end of the term of office, meet with the incoming Treasurer to convey the necessary financial information.

### FINANCIAL PROCEDURES

#### 1. Debits

- a. All invoices will be processed by the Management Service. Checks will be generated by computer twice monthly and mailed to the Treasurer for review, approval, and signature.
- b. The Treasurer, if necessary, may manually write a check on the account and inform management service of the disbursement.
- c. The checking account balance will be maintained at approximately \$2500; monies to cover checks will be transferred from the money market to the checking account by telephone.
- d. Authorize requests for unbudgeted monies under \$50.00, obtain authorization from the President for any unbudgeted expenses over \$50.00 and under \$500.00, and authorization from the Board (at least six members) for amounts greater than \$500.00 over budgeted amounts.
- e. Assure that membership rebates are made to the student chapter twice a year (see Policy: Regional Rebates)
- f. Each October, the treasurer will ensure contribution to ASHP foundation in recognition of National Pharmacy Week

#### 2. Deposits

- a. The Management Service will deposit all income into the money market fund.
- b. Records of deposit will be mailed to the Treasurer twice monthly.

### BUDGET RESPONSIBILITIES

1. Prepare and revise the budget proposal for the fiscal year (January-December) to assist the Board in approving a yearly financial plan.

2. Study, advise and report on the feasibility of special committee or council activities which require the expenditure of funds beyond the budget capabilities.

#### RECORD KEEPING

1. An ongoing register of the checking and money market accounts will be maintained and updated twice monthly.
2. A ledger of income and expenses will be kept on a monthly basis.
3. Bank statements from the checking and money market accounts will be reconciled monthly.
4. Monthly financial statements will be prepared summarizing cumulative income and expenses for the year.
5. Interest statements from certificates of deposit or other investments will be reviewed quarterly or at renewal.

#### REPORTS

1. A current financial report will be prepared and presented at each Board of Directors meeting.
2. An annual financial report will be prepared summarizing the previous year's financial performance for review by the Board at the June meeting.
4. A summary of the annual financial report will be submitted for publication in the newsletter as information to the membership.
5. Annual federal income tax forms will be completed by the Treasurer, or prepared by an accountant, if income exceeds \$25,000 per year.

#### TERM OF OFFICE

Two years elected by the membership in odd numbered years.

*Approved by the Board of Directors: 03/31/00*

## **TREASURER'S CALENDAR**

### **JULY:**

- Review Budget Draft A; prepare Budget Draft B by including additional requests from new committee chairmen

### **AUGUST:**

- Present Budget Draft B to the Audit and Finance Committee; revise to prepare final budget proposal

### **SEPTEMBER:**

### **OCTOBER:**

- Present final budget for approval by the Board
- Check to ASHP foundation in recognition of Virginia Pharmacy week
- Issue Student Chapter Rebates

### **NOVEMBER:**

### **DECEMBER:**

### **JANUARY:**

### **FEBRUARY:**

- Receive yearly financial reports from Regions I-VII and copies of interest income reported to the IRS
- Issue Student Chapter Rebates

### **MARCH:**

- Prepare or have prepared federal income tax forms

### **APRIL:**

- Submit federal income tax forms

### **MAY:**

- Receive initial budget submissions for Budget Draft A from outgoing committee chairmen

### **JUNE:**

- Present Draft A to the Board at the Board Retreat and transition meeting
- Present the annual financial report for review by the Board and submit a summary to the newsletter for publication

*Approved by the Board of Directors: 03/31/00*

## **RESPONSIBILITIES OF THE VSHP SECRETARY**

1. Serves as a member and Secretary of the Board of Directors.
2. Attends and records the minutes of each Board of Directors meeting.
  - A. Minutes should follow the guidelines in the ASHP Chapter Officer's manual including:
    1. type of meeting
    2. date and place of meeting
    3. list of members present
    4. presiding officer
    5. approval of previous minutes
    6. all reports and action taken
    7. all main motions carried or lost
    8. all motions which are tabled or postponed
    9. adjournment (time)
    10. signature
  - B. A copy of the minutes should be sent to the management services within 10 days. Management services will copy and distribute to Board members and the ASHP Vice-President of Membership and Organizational Affairs.
3. Serves as the custodian of the official documents of the Society. The files should be purged annually and archived information sent to the historian. Files and records should include:
  - A. Information about the Board, e.g., members, minutes.
  - B. Information on each task force, committee or liaison, e.g., members, minutes, correspondence.
  - C. VSHP Procedure Manual.
  - D. ASHP affiliate information.
  - E. ASHP correspondence, e.g., chapter network, news releases, notices.
  - F. VSHP Correspondence, Newsletters, News releases
  - G. Current governing documents, e.g., constitution, bylaws, articles of incorporation.
  - H. Other files as necessary.
4. At the beginning of the term of office, meet with the outgoing Secretary to become familiar with the records and files. At the end of the term of office, meet with the incoming Secretary to convey the necessary information concerning the records and files.
5. Represents VSHP through written correspondence as directed by the President and the Board of Directors. Assures that ASHP Vice President of Membership and Organizational Affairs receives:
  - A. General information and correspondence
  - B. Current governing documents
  - C. Minutes
  - D. Meeting notices and continuing education program data
  - E. Newsletters
  - F. Officer and Board roster
  - G. Financial reports and budget
  - H. Service contracts, proposals and affiliation arrangements.
  - I. Statements and guidelines documents
  - J. Surveys

K. Election results

6. Works with the Past-president on the election of delegates to the ASHP annual meeting and makes sure the delegates and alternates are certified to ASHP.
7. Prepares initial budget submissions to Treasurer in May, e.g., postage, printing, phone calls.
8. Maintain the current Constitution and Bylaws of the Society.
9. Be responsible for the annual review of the procedure manual.
10. Assures that the current procedure manual is distributed to newly elected officers and board members at the annual retreat.
11. Serves as a liaison with the registered agent for incorporation and prepares any necessary documents related to incorporation.

TERM OF OFFICE: Two years (elected from the membership in even numbered years.)

MANAGEMENT OFFICE DOES THESE ITEMS PREVIOUSLY UNDER SECRETARY'S DUTIES:

- Membership Rosters including honorary and student members.
  - Financial Information (Monthly financial reports)
  - Provides information to the *Chapter Network* and AJHP Affiliates
- Column
- Mail ASHP Chapter Network to appropriate Board members.
  - Mail appropriate information to ASHP as outlined in #5.

*Approved by the Board of Directors: 4/12/91*

## **GENERAL RESPONSIBILITIES OF THE REGIONAL PRESIDENT**

1. Foster and promote growth of the Society and the profession.
2. Outgoing and incoming officers meet for their yearly planning session, usually in June or July. Topics of interest are identified from membership surveys, needs assessment and member input.
3. Acts as a liaison between the Board and Regional Chapter Membership.
  - A. Communicates between the Board and the Regional Chapter.
  - B. Represents the Regional Chapter at Board Meetings.
  - C. Serve as an information resource for the Regional Chapter Membership.
  - D. Provide input to the Board/Committee Chairpersons at Board meetings
4. Works with the Regional President-elect in providing continuing education programs.
  - A. Plan and assist in arranging continuing education programs with the Regional President-elect
  - B. Assist in the work of announcing Regional events with the Regional Recorder/Treasurer
5. Conduct regional meetings.
  - A. Regional chapters have a minimum of three or four meetings per year. Local restaurants may be used to hold the meetings.
  - B. Approximately four months prior to a meeting, the Regional President-elect contacts pharmaceutical representatives to obtain sponsorship. At this time, the commitment is made for the provision of continuing education. If the pharmaceutical manufacturer is not providing continuing education, it may be provided through VSHP. Continuing education credit requires sixty (60) days notice to accredit the meeting. An evaluation form must be completed by each individual requesting continuing education credit. One copy of the learning objectives, the speaker's curriculum vitae and a list of attendees are required.
  - C. A minimum of three weeks prior to the meeting, a letter of notification is sent to each regional member. This letter/notice will provide information on the
  - D. A follow-up think
6. Work with Regional Recorder/Treasurer.
  - A. Correspondence
  - B. Finances (i.e., budgeting)
  - C. Mailings
7. Coordinates the regional elections committee.
  - A. Submit to the Election Committee Chairperson the names, addresses, and phone numbers of Political Action Committee (PAC) trustee candidate(s) by March 1.
  - B. Produce and distribute written regional election ballots to eligible voting members. Ballots should be returned to the State Society by May 1. Notify all candidates of election results.

TERM OF OFFICE: One year (this position ascends from the office of Regional President-elect)

## **REGIONAL PRESIDENTS CALENDAR**

### **JULY:**

- Plan year with other regional officers
- Solicit topics/sponsors for regional meetings and organize the monthly regional meetings (in cooperation with Regional president-elect)

### **AUGUST:**

- Conduct Regional continuing education meeting (if held)
- Continue to solicit/organize regional meetings

### **SEPTEMBER:**

- Attend VHSP Fall Board Meeting and report activities to Board
- May attend VSHP Fall Seminar

### **OCTOBER:**

- Conduct monthly Regional continuing education meeting
- National Pharmacy Week

### **NOVEMBER:**

- Conduct monthly Regional continuing education meeting

### **DECEMBER:**

- Conduct monthly Regional continuing education meeting (if held)
- May attend ASHP Midyear Clinical Meeting
- Solicit nominations for Regional Officers/PAC Trustees

### **JANUARY:**

- Conduct monthly Regional continuing education meeting (if held)
- Continue to solicit nominations for regional officers

### **FEBRUARY:**

- Conduct monthly Regional continuing education meeting (if held)
- Attend VSHP Board of Directors meeting and report activities to Board
- Participate in VSHP Legislative Day
- Identify and collect the names, addresses and phone numbers of candidates for PAC Board of Trustees by March 1
- Identify and collect the names, addresses and phone numbers of candidates for regional office by March 1

### **MARCH:**

- Attend VSHP Board of Directors meeting and report activities to Board
- May attend VSHP Spring Seminar
- Conduct monthly Regional continuing education meeting (if held)
- Finalize regional ballot
- Poison Prevention Week

### **APRIL:**

- Conduct monthly Regional continuing education meeting (if held)
- Mail and tabulate regional elections with state Elections Committee Chairman

### **MAY:**

- Conduct monthly Regional continuing education meeting (if held)
- Notify all Regional Candidates of election results
- Prepare written summary of Regional activities for Annual Board Retreat

**JUNE:**

- Conduct monthly Regional continuing education meeting (if held)
- Attend Annual Board Retreat

## **RESPONSIBILITIES OF REGIONAL PRESIDENT-ELECT**

1. Foster and promote growth of the Society and the profession.
2. Outgoing and incoming officers meet for their yearly planning session, usually in June or July. Topics of interest are identified from membership surveys, needs assessment and member input.
3. Plan the program for each Regional continuing education meeting
4. Perform the duties of the Regional President when he/she is not available.
5. Initiate the process for ACPE approval of educational programs according to VSHP established procedures.
6. Work with Regional Recorder/Treasurer.
  - A. Correspondence
  - B. Finances (i.e., budgeting)
  - C. Mailings

Approved by Board of Directors 03-31-00

## **RESPONSIBILITIES OF REGIONAL RECORDER/TREASURER**

1. Accept/disburse monies for regional purposes.
2. Maintain financial records.
3. Prepare a statement of finances for each meeting and at the end of each year.
4. Conduct direct transfer of bank accounts to successor.
5. In conjunction with the other Regional officers, mail Regional continuing education notices.
6. Record minutes of each meeting and submit to Regional President.
7. Submit summary of regional activities to Newsletter Editor prior to issue deadline. Include meetings held (date, location, topic, speaker, sponsor, attendance); meetings planned (date, time location, topic, speaker); regional interests (number of VSHP members, new members, outstanding pharmacy programs); and regional committees and officers.
8. Report financial information to the VSHP Treasurer by February 15 annually. (see Policy: Annual Regional Reporting)
  - a. Annual Income
  - b. Annual Expenses
  - c. Current Bank Account Balance
  - d. Form 1099 from bank/payer reporting interest or dividend income
  - e. Copy of bank/payer statement from December reporting total interest earned for the year.

Approved by Board of Directors 03-31-00