

Border Terrier Club of America Policies and Procedures Manual

BTCA Treasurer - Responsibilities

1. The Treasurer shall collect and receive all moneys due to, or belonging to the Club.
2. Using a financial institute approved by the Board of Directors, the Treasurer shall deposit all monies in an account in the name of the Club.
 - a. All subsidiary accounts are set up with the BTCA Tax ID number.
 - b. All subsidiary accounts with the BTCA Tax ID number have the BTCA Treasurer as a co-signer.
 - c. Whenever possible, the accounts are set up to have online access with the BTCA Treasurer allowed full access to the account online.
3. The Treasurer's books shall at all times be open to inspection by the Board of Directors.
4. At every meeting of the Board of Directors, the Treasurer shall report the condition of the Club's finances and every item of receipt or payment not previously reported.
5. At the annual meeting, the Treasurer shall render an account of all moneys received and expended during the previous fiscal year noting the beginning balance and ending balance together with the name of the bank holding the account.
6. The Treasurer shall be bonded in such an amount as the Board of Directors shall determine. The BTCA Secretary shall be responsible for procuring said fidelity bonding for the Treasurer.
7. The Treasurer will track and maintain insurance for the Directors & Officers, insurance for Trophies, various BTCA events and any other insurance that may be deemed necessary by the Board of Directors.
8. The Treasurer will prepare the financial statement for an accountant to file the necessary tax return.
9. The Treasurer shall maintain a mail log to record when checks are received or mailed.
10. The printed documentation in the treasurer's files should include:
 - Monthly Reports
 1. Income / Expense
 2. Monthly Check Register
 3. Bank reconciliation
 4. Balance of Accounts
 - Quarterly Reports
 1. Quarterly Income / Expense
 2. Quarterly Comparison to same quarter of previous year
 3. YTD Income / Expense Comparison to same period of previous year
 4. Quarterly Comparison of Balance of Accounts
 - YTD (done monthly)
 1. Printout check register to date for the year and past YTD
 2. YTD Balance of Accounts
11. Annually, a committee consisting of four (4) BTCA Board members will inspect the club's books. This will be done by email in January or February for the previous fiscal year. This committee shall sign-off on the review of the club's books.