

TREASURER

Revision Approved December 6, 1996

I. DUES

- A. Prepare a dues notice and mail a copy to each member during the month of November. The dues notice should include:
 - 1. the purpose of this notice,
 - 2. the cost of individual and dual membership,
 - 3. eligibility requirements for dual membership,
 - 4. the fact that there is a single mailing for both members of a dual membership,
 - 5. the fact that dues are payable in U. S. funds by January 1,
 - 6. the fact that membership will lapse if dues are not paid by March 1,
 - 7. a blank for how much money is being sent at this time,
 - 8. a request that members indicate the committees on which they would like to serve,
 - 9. a reinforcement that dues are to be paid by January 1, and
 - 10. the Treasurer's signature and address.
- B. Receive dues payments and indicate their receipt on a current membership list supplied by the Secretary. Send the Chairman of the Membership Committee by January 15th a list of the names of those members who have not renewed their memberships. Send a revised membership list to the Secretary and to the DBQ Editor no later than March 5th.
- C. Prepare and send letters requesting additional funds for underpayment of dues and return amount overpaid with an explanation. If a check is returned from the bank for any reason, send a copy or photocopy of the returned check to the originator and request a replacement. The returned check is a debit to the Returned Check account and the replacement check is a credit to that account. Notify the Secretary upon the receipt of each returned check and upon its replacement.

II. CASH COLLECTION

- A. Credit all monies received from activities, sales or donations within funds to the appropriate accounts. This includes money received in error.
- B. Within two weeks of receipt, deposit all money received into the bank. If there is some question concerning the proper account, the money shall be deposited and the most logical account credited. An adjustment can be made when the proper accounting is determined.
- C. The Miscellaneous account will not exceed $\pm 5\%$ of the Club's total expenses.

- D. Keep the Secretary apprised of those members “not in good standing” and thus ineligible to vote because they owe money to the ABdFC. This includes those members whose dues are not paid by January 1 and those members holding money from sales or activities for a period exceeding two weeks.
- E. Maintain a list of potential members whose applications are pending and move the names to the membership list when the minutes of a board meeting indicates the Board has given final approval.

III. OFFICER AND COMMITTEE CHAIR BUDGETS

- A. By April 15th of each year, send reminders to all committee chairs, appointees and officers that the treasurer must receive their next fiscal year’s budget by May 15th.
- B. Receive budgets from all committee chairs, appointees and officers by May 15th.
- C. Estimate dues income and check budgets for accuracy, authority and validity and submit them to the Board of Governors for approval at its June meeting.
- D. Verify that all bills submitted for payment and all requests for advances are covered in a budget approved by the Board of Governors.
- E. Request a revised budget from any person submitting a bill or requesting an advance that exceeds their approved budget.
- F. Recommend budget adjustments whenever there is a request to revise an approved budget.
- G. Submit all budget revisions to the Board of Governors.

IV. PAY DEBTS WITH COUNTERSIGNED CHECKS

- A. Prepare a check to pay approved bills, valid receipts and advances, a letter of transmittal to go with the check and an envelope to those receiving the check.
- B. Send the above packet to any officer for a countersignature on the check. Include a note in the packet which identifies the account being deboted and the amount budgeted for that account but not yet spent.
- C. Make the appropriate entries in both the check book and the ledger.
- D. Send an appropriate number of blank checks by traceable carrier to the Secretary for use when the Treasurer is not available.
- E. Send the check book or blank checks by traceable carrier to the Secretary when the Treasurer will not be in attendance at the Specialty and Annual Meeting.

V. FINANCIAL REPORTS

- A. Prepare a Bi-monthly Financial Report which includes the activity of the checking account, the Futurity account, the Trophy Fund and the Ralph Goldman Rescue Fund.
- B. Send a statement to each committee chair during the month of July listing all moneys received and spent by the committee during the previous fiscal year. If may be necessary to begin the preparation of these statements in June. The committee chair shall either validate this statement or initiate the reconciliations to the auditor along with the treasurer's other reports on August 1.
- C. Prepare an Annual Financial Report of the previous fiscal year (July 1 to June 30). This report shall include the initial and final totals of all funds and accounts, the income and expenses of all accounts and the amount budgeted for each account.

VI. AUDITS

- A. Make the Treasurer's books available to any member of the Board of Governors at the location where the books are normally kept whenever the member is authorized by the entire Board of Governors at one of its regular or special meetings.
- B. The Bi-monthly and Annual Financial Reports shall be audited annually by an individual approved by the American Bouvier des Flandres Club Board of Governors.
- C. The information submitted to the auditor shall include and not be limited to the following:
 - 1. The original bank statements which show a monthly balance accounting for each financial institution.
 - 2. A copy of the check register for each checking account held by the ABdFC.
 - 3. A copy of the Income and Expense report covering the fiscal year.
 - 4. A copy of each bill paid and each receipt reimbursed during the year.
 - 5. A copy of the final Treasurer's Report for the fiscal year. This report shall include the beginning balance detailing each bank and reserve account. The report shall also include the grand totals of each income and expense account. The report shall end with the final ending balances for each bank and reserve account.
- D. The audit shall take place during the month of August. The audit shall cover the previous fiscal year.
- E. The audit report shall be received by the Secretary at least 21 days prior to the annual meeting. This will allow time for all members of the Board of Governors to study the report before the annual meeting.

VII. PRESENT AN ACCOUNTING OF FUNDS AT THE ANNUAL MEETING

- A. Prepare summaries of the July, August and September monthly financial reports. This will allow the membership to determine the status of funds and accounts as of October 1st.
- B. Present the Annual Financial Report, the Audit Report and the July-September Financial Summary to all members attending the annual meeting. These reports should also be attached to the minutes of the annual meeting.

VIII. MAINTAIN BANK ACCOUNTS APPROVED BY THE BOARD OF GOVERNORS

- A. Maintain a checking account in a Pennsylvania bank to conform to the Charter of the ABdFC. Reorder checks and deposit slips as necessary.
- B. The operating checkbook must be reconciled by the treasurer within two weeks of receiving the statement.
- C. Bring a corporate resolution and signature cards to the Annual Meeting to provide for changes in officers.
- D. If there is a possibility for a change of Treasurer at the Annual Meeting, bring the books and all records from July 1st to the present to the Annual Meeting. These records are to be given to the new treasurer immediately. Other historical records must be transferred to the new treasurer within 30 days. All records should be backed up with duplicates.
- E. The Treasurer's books shall include a complete set of minutes of meetings of the Board of Governors for the past five years.

IX. TREASURER'S BUDGET

- A. Prepare a budget for the Office of the Treasurer by May 15th.

X. BONDING THE TREASURER

- A. Make arrangements to be bonded for \$50,000.00. Pay the premiums as they become due if they are within the budgeted amount. If they are not, make arrangements to revise the budget, have the revision approved and then pay the premiums.