

**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 and the BTCA Incorporation documents.
 - b. All subsidiary accounts with the BTCA Tax ID number have the BTCA President and BTCA Treasurer as owners of the account. The Event Chair and Event Treasurer will be signatories on the account.
 - c. Whenever possible, the accounts are set up at our primary financial institution with online access. The BTCA President and the BTCA Treasurer will have full access to all accounts. The members of the Board of Directors will have online access to view all accounts but will not have full access.
3. The Treasurer's books shall at all times be open to inspection by the Board of Directors.
4. The books shall be kept in a computer program such as Quicken. Deposits and Expenses will be split according to category for ease of tracking income and expenses for various committees, etc.
5. 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. The Treasurer will give the board a monthly report, including all of the subsidiary BTCA account totals, transfers and the YTD Income and Expenses by category.
6. 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.
7. The Treasurer shall be bonded in such an amount as the Board of Directors shall determine. The BTCA Corresponding Secretary shall be responsible for procuring said fidelity bonding for the Treasurer.
8. The Treasurer will track and maintain insurance for the Directors & Officers, for Trophies, various BTCA events and any other insurance that may be deemed necessary by the Board of Directors.
9. The Treasurer will prepare the financial statement for an accountant to file the necessary tax return.
10. The printed documentation in the treasurer's files should include:
 - Monthly Reports
 1. Year-to-Date Income / Expense
 2. Bank reconciliation
 3. Balance of Accounts
 - Yearly Reports
 1. Check Register / Transaction List
 2. Year End Income / Expense
11. The BTCA Treasurer will post the monthly financial report to the Board of Director's Yahoo group in the Treasurer's File and notify the BOD when it is posted. All members of the Board will review the report and vote in the poll created by the Secretary to either Approve or Disapprove the Report. Board members may also review records at any time through direct bank access.