

Tibetan Terrier Club of America
Administrative Procedure
OFFICE OF TREASURER

TTCA-AP-006
Revision 01
April 19, 2011

OFFICE OF TREASURER

Prepared By _____ **Gale Mattison** _____

Date __4/19/2011__

Approved By _____ TTCA Board _____

Date __5/17/2011__

OFFICE OF TREASURER

1.0 Purpose

The purpose of this procedure is to describe the duties, policies and procedures for the office of Treasurer for the Tibetan Terrier Club of America (TTCA).

2.0 Duties

The duties of the Treasurer includes, but is not limited to, the following:

- a) Serves as the Chief Financial Officer of the Corporation
- b) Handles all the finances and financial transactions of the Club.
- c) Prepares for approval the TTCA annual budget.
- d) Reviews for approval all the finances of the Club
- e) Attends the Annual and all other Board Meeting.
- f) Participates in all business before the board
- g) Provides an annual Treasurer's report.
- h) Reviews for approval an income and expense budget for the National Specialty
- i) Provides an income and expense report of the National Specialty
- j) Sends out all dues notices.
- k) Sends out all late notices to members that have not paid their dues.
- l) Updates the Membership List each year.
- m) Makes the updated Membership List available to all members.
- n) Files annual tax return with IRS

3.0 Policies

- 3.1 The elected Treasurer shall take office at the beginning of the Club Program year on March 1st and each retiring officer shall turn over to his successor in office all properties and records relating to that office within 30 days after taking office
- 3.2 The Treasurer shall work with the Board and Committee members to see that payment of bills and receipt of revenue is accomplished in a timely and responsible manner. .
- 3.3 The club's records are kept QuickBooks and the treasurer shall maintain and establish such accounts as necessary use a supportable version that may be upgraded as necessary to keep a full history of Club transactions.
- 3.4 At the present time the Treasurer does the mailing list for the club and keeps it current.

4.0 Procedures

4.1 Newly Elected Treasurer

- 4.1.a The new Treasurer will provide a phone number, address and email address to be used for TTCA business to other members of the Board.
- 4.1.b The new Treasurer will review and become familiar with, the TTCA Constitution and Procedures.
- 4.1.c The new Treasurer should make arrangements to attend the next Annual Board meeting.
- 4.1.d The new Treasurer, shall select a new bank that is convenient and economical and establish such accounts as necessary for the business of the club.
- 4.1.e A Corporate Account is required as the Club is a 501(c) (07) corporation.
- 4.1.f The bank should be provided with a copy of the TTCA is a 501 (c) (07) status letter from the IRS
- 4.1.g There shall be a transfer of funds from the present bank to the new bank within 30 days of the transfer of duties.
- 4.1.h The new Treasurer will request the Secretary to prepare and execute any board resolutions that the bank may require..
- 4.1.i A new signature card with both the new Treasurer and the President's signature will be provided to the bank. (Only one signature is needed, but if necessary the President can pay bills when the Treasurer is not available.)

4.2 Annual Board meeting

- 4.2.a The Treasurer shall become familiar with all committee reports, proposed budgets, proposed agenda and any other information provided for the Annual Board prior to attending the meeting.
- 4.2.b The Treasurer shall attend and fully participate in the Annual Board meeting.
- 4.2.c The Treasurer shall review and discuss as necessary, any and all matters presented at the Annual Board meeting, including participation in all votes.

4.3 On going Board activities

- 4.3.a The Treasurer shall review and discuss as necessary, any and all matters presented to the Board throughout the year via mail, email or telephone, including participation in all votes.

4.4 Collection of Dues

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- 4.4.a The Treasurer shall issue a notice of dues to each member in January of each year to be paid by March 1st.
- 4.4.b A late dues notice will be sent to all members who have not paid their annual dues by the second week in May. The late dues are to be paid by June 1st.

- 4.5 Membership List
 - 4.5.a A listing of all TTCA Members will be updated with the current years paid membership after June 1st each year.
 - 4.5.b The Membership List shall include names, addresses, email address and phone numbers. Kennel names will be included at the member's discretion.
 - 4.5.c The Membership List shall be made available to all members on the Club web site and at the discretion of the Board may be published in booklet form.

- 4.5 Reports
 - 4.5.a The Treasurer shall provide the President and Audit Committee Chairperson with a copy of the monthly bank statement and reconciliation report from QuickBooks .
 - 4.5.b The Treasurer also provides an annual Treasurer's report in March of each year.
 - 4.5.c The Treasurer provides an income and expense report for the National Specialty
 - 4.5.d The Treasurer shall prepare an recommended annual budget to the Board for adoption at the Annual Board Meeting.

- 4.6 Allocation of Funds
 - 4.6.a The Treasurer shall make all deposits in a timely manner.
 - 4.6.b The bills will be paid in a timely manner.
 - 4.6.c The Treasurer shall question any bill that is not within a committee budget or appears to be unreasonable.
 - 4.6.d If the Treasurer finds any bill or expense that is judged not within the budget or reasonable, it will be communicated to the Board for review.
 - 4.6.e If any bill that is over \$500 that is unexpected or over budget and needs to be acted on quickly, it will be communicated to the Treasurer and the President for action.

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4.6.f The Treasurer shall make a \$50.00 donation in the name of any deceased member of TTCA to the Tibetan Terrier Health and Welfare Foundation, for the benefit of the Tibetan Terriers. The Treasurer should notify the Secretary when a donation is made, so the Secretary can send a sympathy card to the family.

4.6.g The Treasurer may advance up to \$200 to the Rescue Committee Chairperson. The Rescue Chairperson will keep a tally of money spent and submit all receipts to the Treasurer and when the advance is spent another advance of up to \$200 may be forwarded to the Rescue Chairperson.

4.7 Taxes and Insurance

4.7.a Federal Taxes for the TTCA Corporation are filed by the Treasurer.

4.7.b The Treasurer is responsible for keeping the Directors and Officers Insurance in force. This coverage is to include the members, volunteers and judges at our shows with accident and medical insurance in addition to Board liability insurance.

4.7.c The Treasurer is responsible for keeping the Liability Insurance in force. This covers potential liability at club dog shows and accompanying functions.

5.0 Revisions:

Revision 01

5/17/2011-TTCA Board approved Revision of Treasurers Procedures as presented by Gale Mattison

Revision 0

Section 4.6.f, Motion 4/19/00 Moved that the TTCA make a \$25.00 donation in the name of any deceased member to the Canine Health Foundation, for the benefit of the Tibetan Terriers. The family will be notified with a sympathy card from the Corresponding Secretary.

4/19/00 Moved to allot \$500 to the Health Committee.

Section 4.6.g, Motion 4/19/00 Moved that the TTCA pay \$20 annual membership fee for a subscription to the TIIS (the international health registry currently maintained by Margareta Sundquist in Sweden).

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5/5/99 Moved that effective 2002 there will be a cap on the price of specialty judges of \$500 and that members of the same household will not judge within 5 years of each other.

Section 4.4.b, 8/25/97 Moved to increase the dues across the board by \$5.00

Section 4.4.b, Motion 6/12/96 Moved to increase membership dues from \$25 to \$35 for individual and from \$40 to \$45 for family

Section 4.4.b Motion 6/12/96 Moved that the Board proposes the club allow us to increase the membership dues. (This required a constitutional change that the members voted down.)

6/12/96 Moved that we rollover the amount in Futurity each year rather than put it back in the general fund.

May 1999 (included as part of new Breeder Showcase rules)

Division of Monies for Breeder Showcase Litter nominations fees are divided as follows: 40% Grand Futurity Winner, 60% Divided between Best Adult, Best Junior and Best puppy.

Entry Fees, less expenses, will be divided as follows: 5% Grand Futurity Winner, 5% Best Futurity Adult, 5% Best Futurity Junior, 5% Best Futurity Puppy, 5% Rosettes and Ribbons, 75% Placements in the 14 classes (40% to First Placements, 30% to Second Placements, 20% to Third Placements, 10% to Fourth Placements).

The individual prizes will be divided 50% to the breeder and 50% to the owner.

6/12/96 Moved that 25% of the futurity nomination fee goes to the Grand Futurity Winner starting with the 1997 Futurity; of the 25% of the futurity nomination fee, 50% goes to the Grand Futurity Winner, 25% goes to the Puppy Futurity Winner, and 25 % goes to the Adult Futurity Winner.

Section 4.6.j Mail Ballot: Moved that the Breeder Referral Coordinator receives an advance of \$100 at the beginning of the club year, the Treasurer will reimburse the Breeder Referral Coordinator for receipts sent to them by bringing the balance back to the \$100.

Section 4.6.h Motion 5/23/95 Moved, place an add in Dog Fancy at approximate cost of \$240/Year.

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5/23/95 Moved that upon receipt of an application and dues all applicants receive all club publications throughout the application process.

Section 4.6.k 1994-95 Mail Ballot: Moved that the Treasurer advance funds to the Rescue Committee Chairperson in the amount of \$200. The Rescue Chairperson will keep a tally of money spent and submit all receipts to the Treasurer and when the advance is spent, another \$200. Advance will be forwarded to the Rescue Chairperson.

Section 4.7.b-c 1994-95 Mail Ballot: Moved that we change our insurance from Sportsman's to the insurance recommended by AKC. This will increase our coverage to include the members, volunteers and judges at our shows with accident and medical insurance and board liability insurance.

1994-95 Mail Ballot: Moved that the Treasurer act in a prompt manner with all required duties. In the case of properly submitted budgeted expenses, the bill should be paid within ten (10) days. In the case of bills that need to be verified, they should be paid within ten (10) days of verification. In the case of unbudgeted items, the Treasurer shall first consult with the Finance Committee, then follow their decision. Assuming, of course, that there are enough available funds in the Treasury.

5/14/94 Moved that rescue money collected be kept with a separate tally and that the money be only used for rescue.

4/21/93 Move that we give the Treasurer the power to pay anything over budget 20% or \$50 whichever is less.

4/21/93 Moved that the club pay the new AKC delegate up to \$200 for overnight stay at orientation meeting.

6/6/90 Move that the Treasurer make a quarterly financial report to the Board.

6/6/90 Move a Separate Financial statement be made within 60 days of the National Specialty.

6/6/90 The Treasurer to deposit checks within 2 weeks.

6/6/90 Move that the Club institute a bounced check penalty of \$10 per check to club members whose checks are returned from the bank due to insufficient funds.

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6/11/87 It was the consensus of the Board that the constitutional requirement of the Secretary's maintenance of the membership list is fulfilled if the Secretary keeps a copy of the latest update (to be provided by the Treasurer) in her files.

8/13-14/77 A Finance Committee be formed consisting of the President, treasurer and one other Board member. To make financial decisions when there is not enough time to consult the entire board. (In 1989 amended to - President, Secretary and Treasurer.)