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1 **CSRB TREASURER GUIDELINES**

2 Purpose

3 Pursuant to Colorado Search and Rescue Board (CSRB) bylaws section 6.2.4, these Guidelines
4 clarify duties of the Treasurer. They also illustrate the ways CSRB members are able to spend
5 money and be reimbursed for group related expenditures. The Treasurer is responsible for
6 managing and executing these Guidelines.

7 **1. Persons Affected**

- 8 • CSRB Board of Directors (Board)
- 9 • CSRB Treasurer (Treasurer)
- 10 • Bookkeeper
- 11 • Committee Chairs and Individuals authorized to spend CSRB funds (Committee Chairs)

12 **2. Guidelines**

13 The Colorado Search and Rescue Board (CSRB) has delegated to the Treasurer the responsibility
14 to manage the financial aspects of the corporation. These Guidelines are the expectation of the
15 CSRB Treasurer when fulfilling these responsibilities. They are intended to make things clear,
16 reasonable, and consistent for the CSRB membership. CSRB has hired a Bookkeeper to take care
17 of much of the day to day accounting for CSRB. The Bookkeeper works at the direction of the
18 Treasurer and is not generally available to all CSRB members.

19
20 The Board decides how CSRB will spend its money. Generally the Board approved annual
21 budget provides this authority. Non-budgeted requests must go to the Board. The Treasurer will
22 review all requests for disbursement and, using his or her discretion, either disburse funds that
23 have Board approval or take the request to the Board. The Treasurer may also query the Board
24 for what he or she feels may be an extravagant, or not necessary and imprudent expenses.

25 **Paying for Goods and Services (in general)**

26 If appropriate, as determined by the Treasurer, CSRB should directly pay vendors for goods and
27 services. Reimbursement of CSRB members is allowed, just not preferred.

28 **Annual Budget Expenditures**

29 Committee Chairs are granted authority to spend CSRB budgeted funds in furtherance of CSRB.
30 These funds can be spent at the discretion of the Committee Chair.

- 31 • Please timely submit receipts so that the Treasurer can accurately report CSRB's financial
32 status to the Board.

33 **Non-Budgeted Preapproved Expenditures**

34 These are items that come up within the course of a year that the Board decides to fund outside of
35 the normal, annual budget process. These can be requests to spend CSRB monies from any
36 member of the CSRB, and must be presented, in writing, to the Board for consideration prior to
37 reimbursement.

38 **Non-Preapproved Expenditures**

39 Any expenditure not authorized by the Board prior to its execution. These cases are generally
40 considered extenuating, unforeseen situations that require an immediate decision by a CSRB

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41 member acting in the best interest of the CSRБ. These requests must be made in writing to the
 42 Board. Please recognize that these requests put the Board in an uncomfortable position and
 43 reimbursement is not guaranteed.

44 **Fundraising**

45 For preapproved fund raising activities the Treasurer will provide financial statements when given
 46 reasonable lead-time.

47 **3. Expectations**

48 **The Board will:**

- 49 • Approve the Annual Budget.
- 50 • Review all non-budgeted reimbursement requests and determine whether to fund them.

51 **The Treasurer will:**

- 52 • Receive and review all annual budget requests.
- 53 • Draft and submit annual budgets to the Board.
- 54 • Disburse CSRБ funds that have been approved by the Board.
- 55 • Bring questionable disbursement requests to the Board.
- 56 • Assist CSRБ members with reimbursement requests.

57 **The Bookkeeper will:**

- 58 • Only transfer or disburse CSRБ funds with approval from the President or Treasurer.
- 59 • Notify the President and Treasurer of all payments or transfers.
- 60 • Assist with drafting the following reports:
 - 61 ○ Annual budget.
 - 62 ○ Annual and monthly financial statements.
- 63 • Present all reports to the President and Treasurer prior to Board review.

64 **The Committee Chairs will:**

- 65 • Follow the below Budget Process if requesting a budget.
- 66 • Follow the below Annual Budgeted Expenditures process.

67 **4. Processes**

68 **Budget Process**

- 69 • Budget requests by Committee Chairs are to be submitted to the Treasurer by December 1st
 70 for the following year's budget.
- 71 • The Treasurer(s) and Bookkeeper will draft a proposed budget prior to the first Board meeting
 72 of each year.
- 73 • The Board, at their discretion, will adopt an annual budget.
- 74 • At the direction of the Board, the Treasurer and Bookkeeper will modify the annual budget
 75 and submit it for inclusion in the Board meeting minutes.

76 **Annual Budgeted Expenditures**

- 77 • Committee Chairs arrange with the Treasurer for direct payment by CSRБ for budgeted goods
 78 or services, or Committee Chairs review receipts for reimbursements to be paid from his or her
 79 budget.
- 80 • Committee Chair approved receipts and a brief explanation are emailed to the Treasurer.

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81 • Treasurer reviews and reimburses individual who made payment and notifies the Committee
82 Chair. Prior to payment, the Treasurer may bring concerns to the Committee Chair or to the
83 Board.

84 **Non-Budgeted Preapproval**

- 85 • It is preferred that these requests are made in writing to the Treasurer first so that he or she
86 can advise and assist the person making the request.
- 87 • The individual or the Treasurer will make a request in writing to the Board for approval to
88 spend CSRB funds.
- 89 • Once approved by the Board the Treasurer will directly purchase or reimburse individuals
90 after receipts are received.

91 **Non-Preapproval**

- 92 • Requests must be in writing with copies of receipts and justification for the expenditure
93 directly to the CSRB Treasurer and President.
- 94 • The Treasurer or President will present the request to the Board.
- 95 • If the Board approves the expenditure, the Treasurer will reimburse the individual.

96 **5. Definitions**

97 **6. Revision History**

98 **7. Notes and Philosophy (NOT part of the official policy)**

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