

Phoenix Rod & Gun Club Policy

Title: Operating Policies and Procedures: Office of the Treasurer

Date approved: August 8, 2018

Replaces: Treasurers Club Financial Policy

- 1 All the clubs bills, bank statements and financial business records, City, County, State and Federal, including IRS communications shall be addressed to the club address at 915 W. Olney, Phoenix, AZ 85041.
- 2 All bills are to be paid timely and accurately and all the financial records are to be maintained in a proper and accurate manner.
 - 2.1. The financial records shall be maintained and entered into the current club accounting software, Quickbooks®, with a copy maintained at the club office.
- 3 A monthly financial record of each of the club divisions shall be maintained.
- 4 A club annual budget will be prepared at the beginning of each year and presented to the officers, directors and division directors at the first Board of Directors meeting of the year.
- 5 A monthly financial summary will be prepared and presented to the PRGC Board of Directors at each monthly meeting of the Board of Directors by the treasurer.
- 6 Any bank checking, saving accounts, etc. held by any of the club divisions will be held under the club's Federal Tax ID number. Two of the division's members and the club treasurer will be maintained as cosigners on all the accounts.
- 7 No bills or expenses in excess of \$600 are to be paid from the main account without the prior approval of the PRGC Board of Directors with the exception of payroll, payroll taxes, utility bills, and insurance premiums.
- 8 Expenses incurred in maintaining and operating the designated public shooting range and the common club grounds and facilities will be paid from the basic club treasury.
- 9 Utilities:
 - 9.1. Electrical service for the club will be paid by the club treasury.
 - 9.2. Regular scheduled trash pickups will be paid by the club treasury.
 - 9.3. Phone service to the Club office and the range master's office is paid by the club treasury. Special phone lines and service to the division ranges will be paid for by the division.
 - 9.4. Sanitary facilities for the public range and club office are paid from the club treasury. Sanitary facilities for division ranges (fixed facilities and portable toilets) may be equally shared between the main club treasury and the appropriate division treasury.
- 10 Costs for capital improvements or expansion of designated Division ranges and facilities may be shared on a 50/50 basis between the applicable division treasury and the club treasury with the prior approval of the Board of Directors.
 - 10.1. Capital improvements are defined as the construction of permanent structures or buildings or major expansion of a division range with club Board of Directors concurrence. Repairs, maintenance, tools, equipment, etc. are not considered capital improvement costs.
- 11 A review of contracts for trash pickup, portable toilet service, and other services shall be done annually to ensure that the lowest rates possible for the needed services are obtained.