

**Boeing Employees' Ski Club – St. Louis**  
**Bookkeeper's Responsibility Policy**  
**12/20/2022**

**GENERAL RESPONSIBILITIES:**

The primary job responsibilities of the Bookkeeper's position for the Boeing Employees' Ski Club – St. Louis are to process the financial transactions of the club and maintain accurate financial accounting records associated with those transactions. The Bookkeeper's tasks include the following:

1. Maintains the club's account ledger
2. Record receipts and make bank deposits in a timely manner
3. Pay invoices and other disbursements in a timely manner or as they come due
4. Conduct a monthly reconciliation of the club's bank account(s) and report to the Board of Directors (BOD)
5. Coordinate with Trip Captains to ensure receivables are collected promptly
6. Reconcile FY ending club activity accounts to ensure their accuracy
7. Maintain an orderly accounting filing system
8. Assist the Treasurer with the annual budget
9. Assist the Treasurer in complying federal government tax reporting requirements
10. Attend the monthly meetings

**RECURRING TASKS:**

## **1 Maintain Account Ledger**

The bookkeeper shall maintain the club's account ledger using the Excel spreadsheet developed and approved by the Board of Directors (BOD). No changes shall be made to the format of the spreadsheet without approval of the BOD.

## **2 Record Receipts and Make Bank Deposits**

The bookkeeper shall collect income from club sponsored trips from the Trip Captains and from non-trip related activities, and deposit those funds in the club's checking account. All income must be accompanied by a deposit form (the "Deposit Template" Excel spreadsheet approved by the BOD). The bookkeeper shall verify the accuracy of the information on the deposit form including:

- Check #: verify check number on the deposit form matches each check
- Payee: verify all checks are made out to the club and not an individual
- Amount: verify check amount matches form amount
- Verify all checks are signed
- Verify Deposit form total is correct per email correspondence with Trip Captain

The bookkeeper shall endorse all checks and deposit them in the club's checking account. All deposits shall be made within 5 business days of receipt of the deposit form unless unforeseen circumstances make that impossible. For each deposit, the bookkeeper shall add the appropriate entry to the account ledger spreadsheet. The bookkeeper shall sign and date the Deposit form and file it with the appropriate trip or activity to which it applies.

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### **3 Pay Invoices and Other Debts**

The bookkeeper shall issue disbursements for expenses for club sponsored trips and other activities, and when trip refunds are necessary. All payments are initiated by Trip Captains (or other BOD members) by submitting a signed and dated check request form. Check requests will utilize the "Reimbursement / Check Request" form found in the Excel spreadsheet approved by the BOD. The bookkeeper shall verify the information on the Check Request form including:

- Verify all form entries are filled correctly on the Check Request form including Trip/Event, Requestor, Payable to, and Amount.
- Verify receipts and descriptions are attached for all expenses, and page numbers are shown on each page and match the total on the Check Request form.
- Verify the requestor has signed and dated the form.

All disbursements shall be made by check from the club's checking account. The bookkeeper shall write and sign all paper checks. When using an electronic bill payment system from the club's bank account, the bookkeeper shall issue payments and record the electronic check number. Checks shall be made out directly to the final recipient if possible. No cash or other forms of disbursement are allowed. Once a Check Request form is received, the bookkeeper shall issue the check within three business days unless unforeseen circumstances make that impossible. In the case of paying a supplier, payment shall be made on or before its due date.

For each disbursement, the bookkeeper shall add the appropriate entry to the account ledger spreadsheet. For each Check Request, the bookkeeper shall sign and date the form and enter the check number in the place provided on the form. The completed form shall be filed in chronological order with the other Check Requests and available for review by the Treasurer and the BOD.

### **4 Monthly Reconciliation of the Club's Bank Account**

The bookkeeper shall review the club's bank statement(s) on a monthly basis, and reconcile all differences between the bank statements and the account ledger spreadsheet. The updated prior months-end account ledger spreadsheet shall be provided (via email) to the BOD for review prior to the monthly BOD meeting. This task shall be completed as close as possible to the 2<sup>nd</sup> Tuesday of each month to give BOD members time to review the accounting status prior to the BOD meeting. At the monthly BOD meeting, the club's checking account statement shall be presented for review by a board member to verify the account ledger spreadsheet.

### **5 Coordinate Trip Finances with Trip Captains**

The bookkeeper shall coordinate with trip captains and the Trip Chairman to ensure receivables are collected promptly and the funds are entered into the account ledger spreadsheet.

The bookkeeper shall assist the Treasurer and trip captains in managing the financial affairs for trips:

- Obtain trigger report from Trip Chairman to be aware of trip payment schedules to travel agents/resorts.
- Ensure all requests for payments or funds are accompanied by a "Reimbursement / Check Request" form (as defined in Section 3 above). Write all payment checks in the name of the

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travel agents or resorts, not the trip captain. The exception is for pre-trip party and trip captain expenses.

- All monies submitted for deposit must be processed according to Section 2 above.
- Ensure any trip refund requests are above the BOD authorized refund threshold and follow the guidance specified in the Trip Captains handbook.

The bookkeeper shall coordinate with Trip Captains and Trip Chairman to ensure the trip closeout report is completed in a timely manner after completion of the trip. Receipts are required and must be categorized for each expense (pre-trip, party, lunch, dinner, etc.). All accounts with travel agents and resorts must be settled. Trip closeout shall use the "Transactions Template" form in the Excel spreadsheet approved by the BOD, and shall follow the guidance provided in the Trip Captains handbook. Each trip closeout form shall be signed and dated by the bookkeeper and the trip captain. The bookkeeper shall add the appropriate information from the trip closeout form into the account ledger spreadsheet.

## **6 Reconcile Club FY Ending Activity Accounts**

The bookkeeper shall transfer trip contingency and surplus funds, less trip losses, to the miscellaneous fund at the end of the fiscal year. Add the fiscal years surplus/loss to the prior year's closeout balances and close all FY accounts. The bookkeeper shall prepare, in coordination with the Treasurer, the yearend financial closeout report, final cash flow analysis and final account statement.

## **7 Maintain an Orderly Accounting Filing System**

The bookkeeper shall file the club's accounting records in an indexed three-ring binder identified by the fiscal year.

Prior fiscal year accounting records must be retained by the bookkeeper for the period of time defined in the club's Record Retention policy. As directed by the Record Retention policy, the bookkeeper shall, at each Fiscal Year's end, destroy accounting records that are no longer required to be retained.

## **8 Assist Treasurer to Create Annual Budget**

The bookkeeper shall assist the Treasurer in creating the annual budget and loading the budget tasks/amounts into the accounting ledger spreadsheet on the "FY Record" tab.

## **9 Comply with Local, State, and Federal Tax Requirements**

The ski club's fiscal year runs from 1 June to 31 May.

The bookkeeper shall organize information for the Treasurer to prepare the IRS form 990 or 990EZ (as required), "Return of Organization Exempt From Income Tax." The treasurer and bookkeeper

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are responsible for tax preparation of the fiscal year for which they served (even if they no longer hold the office).

The Federal form 990EZ for the previous fiscal year is due 15 October.

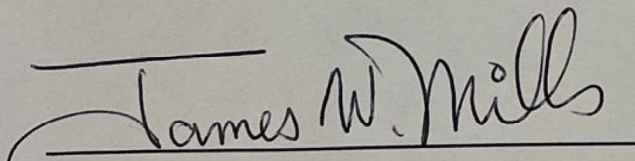
Failure of the prior-year bookkeeper to complete this task results in forfeiture of any compensation they may be due for that fiscal year's effort.

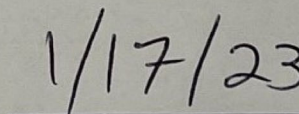
The bookkeeper shall provide bank statements, account ledger spreadsheet, and a list of checks that did not clear the bank in the proper fiscal year to the Treasurer.

If required, the bookkeeper shall prepare a 1099-MISC tax form for his/her received compensation for the prior calendar year. The form shall be prepared after 1 January and prior to 31 January. The bookkeeper shall follow IRS preparation instructions for how to fill out the form. 1099-MISC forms must be submitted to the IRS with summary form 1096.

**10 Attends Monthly Meetings**

The bookkeeper shall attend the monthly meetings held with the Board of Directors.

  
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**James W. Mills**

  
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**Date**

**President**

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