

Rusk Ranch Nature Center
PROCEDURE - FINANCIAL

1. Bookkeeper uses GAAP accounting procedures for non-profits. Receipts and documentation of deposits or expenditures are to be attached to bank statements or print outs from the bank account on a minimum of a monthly basis. Number each line of the statement and assign a corresponding number to each receipt or documentation. Put the date of the statement on each receipt. Each item on the receipt should be assigned a project or reason for the expense and designated to:
 - P – Programs,
 - A - Administration
 - FR – Fundraising
2. These statements are assigned to the bookkeeper regularly and brought up to date before each board meeting in time for dispersal by the administration to board directors one week before the meeting. (see Bookkeeping procedures) Executive Director or Treasurer will assure that all bank accounts are reconciled monthly. Deposits of incoming revenue are coordinated by the administration and should be made promptly at a minimum of twice weekly. Deposit receipts/records will include source of funds, name of donor and name of depositor and should be attached to statements as described in 1 above.
3. Within Quick Books, all deposits and expenditures shall be marked for:
 - a. Customer/jobs: Unrestricted or Restricted (and if restricted, which grant)
 - b. Class: Administration (A), Fundraising (FR), or Programs (P) (and when programs, which of the four categories)
 - c. Chart of Accounts: which account number
4. Executive Director approves all expenditures as per guidelines from the board and policies that are in place.
5. Incoming cash donations are received by the Executive Director or a staff member or volunteer designated by the Executive Director or the board, and deposited according to procedures.
6. Outgoing bills and payments are implemented by the Executive Director following guidelines from the board and policies that are in place.