

I. Expenditures, Payments and Member Expense Reimbursement Guidelines

Overview

Our Chapter is a non-profit 501c3 volunteer organization via our Charter with the national organization Trout Unlimited. Please consult the tax code and your tax advisor for specific information regarding deductibility of non-reimbursed expenses.

All current Chapter members who volunteer to attend meetings, purchase items, obtain materials or perform acts on behalf of the Chapter that are legally eligible can be financially reimbursed.

Members will follow the rules and guidelines below or reimbursement will be denied.

For travel expenses, no reimbursement will occur if not accompanied by the required completed reimbursement form and receipts.

For reimbursement not travel related, members are required to follow the Expense Reimbursement Policy outlined below, including: 1) contacting and having approval from the Chapter President and/or Treasurer 2) provide proper documentation such as receipts 3) provide proper tracking to the Treasurer by noting the budget line item 4) having approval from a Committee Chair for expense from the Chair's budget line item.

General Policy and Procedure

Expense Reimbursement Policy

Members must contact the Chapter President and/or Treasurer for prior authorization of all expenditures.

Approval from a Committee Chair is also necessary if the expense is from the Chair's budgeted line item.

Email contact is the preferred way to seek authorization.

A line item from the approved Annual Budget must be noted when seeking reimbursement.

Members or individuals can be reimbursed up to an amount of \$250.00 with the approval of the Treasurer and/or President.

Reimbursement of amounts exceeding \$250.00 and less than \$1,000 must receive prior approval from the President and Treasurer and the Board of Directors.

Reimbursement amounts over \$1,000 will be brought to the general membership for comment and voting by the Board of Directors within the current approved Annual Budget line items.

Travel Expense Reimbursement

Members representing the Chapter at an event requiring travel and expecting reimbursement must have prior approval from the President.

For travel expenses, reimbursement is limited to gas and lodging up to \$250 at the President and Treasurers authorization.

The Treasurer requires the following documentation for travel expense reimbursement:

- 1) Completed Reimbursement Form: Excel Version PDF Version
- 2) Receipts for line items on the Reimbursement Form.

Conference and Meeting Attendance

Members representing the Chapter at a Conference or Meeting must have prior approval from the President.

Registration fees are eligible for reimbursement in addition to Travel Expenses with prior approval from the President.

A short written summary report will be submitted by member(s) attending a conference or meeting which they represent the Chapter or for education purposes.

Any meeting minutes and actionable items needed by the Chapter are documented and provided to the Secretary & President. These will then be provided to the Board of Directors.

Fundraising Banquet Expense Reimbursement

Reimbursement of Fundraising Banquet expenses is for sub-committee agreed to items purchased or other pertinent expenses. Therefore, approval is not necessary by the President and/or Treasurer or BOD if the expense reimbursement is within the Fundraising Committee's approved Annual Budget line item amount.

Website Home Page Sidebar listing of companies, "advertising"

The sidebar policy for "advertising" on the home page sidebar is a business member in good standing that donates to the fundraising banquet.

II. Annual Budget

The Board of Directors (BOD), which includes the Chapter officers, develops and approves the Proposed Annual Budget. The Proposed Annual Budget is presented at the Annual Membership Meeting in the Fall of the year for general membership discussion and approval thus becoming the Annual Budget. The Annual Budget Year runs from October 1 of the current year approved until September 31 of the following year. The budget line items are as specific as possible at the time of the Annual Membership Meeting. The Annual Budget and all approved budget line items are contingent upon successful fundraising in the coming year.

The President, Treasurer and BOD carry out the financial business of the Chapter, per their duties defined in the Chapter By-laws, in adherence to the approved Annual Budget and the specified budget line items. In rare cases, when deemed extremely urgently necessary, the BOD may change an approved Annual Budget

line item up to \$1,000. The President with the Treasurer may change an approved budget line item up to \$250. Any and all Annual Budget changes are explained to the membership at the next membership meeting. If the BOD deems necessary a change to the Annual Budget for any amount over \$1,000, the general membership must approve those changes.

III. Banking Accounts Oversight

At a minimum, two Chapter Officers/BOD (including the Treasurer and preferably the President), will have on-line access to the ledger of all Chapter banking accounts ensuring oversight of balances and proper reconciliation of transactions. The Treasurer's duty, as part of their monthly report, will provide the BOD a copy of the ledger statements for all banking accounts showing the current balances, balance change from the last month and all debits and credits for the prior month.

IV. Code of Conduct for Officers, Board of Directors, and General Membership
(under development, target date for approval March 2016)