

# Friends of Culverhouse Community Garden (FCCG)

## Treasurer's Job Description, rev. March 2026

### 1. The Treasurer will:

- Submit electronic financial reports to the garden's leadership team on upon request. The report will document FCCG income, assets and expenditures.
- Post a year-end Financial Report to the membership on the FCCG website.
- Deposit membership fees, donations, and fundraising receipts into the Friends of Sarasota County Parks account noting FCCG on the deposit slip. [See umbrella organization, FOSCP account details in **Accounting** below.] Keep received checks or cash no longer than two weeks. Keep an electronic or paper copy of the checks and deposit slips.
- Know FOSCP account number. Endorse all checks to that account (See **Banking**).
- If necessary, request of the Bank a copy of the front of all checks and deposit slips. File.
- Maintain a FCCG ledger [See **Ledger Description** ] with sub-account pages for the Managers Discretionary Account.
- Ask one of the leadership team to audit the ledger, twice a year recommended.
- Request funds or submit invoices against FCCG funds held in the FOSCP account. Such requests must be approved by The Advisory Council of FCCG by email or in writing.
- Keep copies of FOSCP's Tax Exempt Certificates on file for FCCG purchases and donors.

### A. **Definitions:** The terms Maintenance and Capital Expense apply to:

- Fence, gates, and locks
- PV panels, submersible and booster pumps, pressure tank, battery group, charge control unit and other electrical paraphernalia connected with water system.
- water system pipes and cut off valves
- cistern body and lid
- cistern plumbing and float switch
- tool shed
- hose stanchions and faucets
- shed gutter and terrace
- Appreciation Wall plaques
- structures within the garden fence such as benches and arbors
- landscaping plants
- Memorial Brick path
- bulletin board
- other structures the FCCG adds to develop the "destination" aspect of our garden

## 2. Record Keeping and Accounting Procedures

### A. Accounting

1. Establish communications with the FOSCP accountant.
2. Notify him/her, by email, of deposits to be credited to the FCCG account.
3. CC: Grace Whitehouse and Chair of FCCG
4. Request payment for vendor/contractor invoices or reimbursements to members. Send accountant the scanned copy of these invoices or receipts. CC: to Chair of FCCG.
5. Review the monthly FOSCP Chapter Balances that Grace Whitehouse emails to Chapter leaders each month. Keep an electronic copy of these statements.
6. Check FCCG ledger against the FOSCP Chapter Balances statement. Report all discrepancies immediately to FOSCP accountant. Help rectify the error. Keep related email dialogue on file.

### B. Banking:

Friends of Sarasota County Parks (FOSCP) is a 501(c)(3) organization with a physical address at 234 Nippino Trail E., Unit 101, Nokomis, Florida 34275 **Phone:** 941-275-9397

#### Deposits:

- To endorse back of checks, write: For deposit only, Account ##### (the FOSCP account number)
- If necessary, ask bank teller to make a copy of the check, the deposit slip, and the receipt. Keep on file.
- Notify FOSCP accountant by email of your deposit to the FCCG account.

#### Withdrawals:

- Email invoices and check requests to the FOSCP accountant.
- There is a cap on the amount of a check requiring two signatures. If anyone needs a check over \$2,500 it will need communication with the President of FOSCP before the check can be issued.
- Record in the Excel ledger the date and recipient of requested reimbursements.

### C. Purchases Without Invoices:

- FOSCP has a debit card, and they can make purchases for us, or with us, and then debit our line in the FCCG account. Enter transaction in our ledger. Occasionally the wrong Friends chapter is debited in the use of that card, so check balances carefully.
- FOSCP's Tax Exempt certificate is registered at Sam's BJ's, Lowes, Home Depot and more. Businesses sometimes ask for FOSCP's phone number 941-275-9397. Check for discounts associated with FOSCP before approving purchases.

### D. Paper Ledger Description:

- Make all entries descriptive. Examples:  
Date – Membership fee from John Doe, Check number 123 for \$50  
Date – Request check to reimburse Mary Smith for cistern paint, \$80, receipt filed.
- Though all of our money is held in one account and budget line at FOSCP, our Treasurer needs to maintain some special categories in our ledger, such as the Managers Discrepancy Fund and major projects funded by large donations like the Quiet Corner.