



TRAINING HANDOUTS

Treasurer

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Training Guide Handouts

Treasurer

The training has four sections:

- **Section 1, The Job of the Treasurer**
- **Section 2, Treasurer Aids**, where we will discuss the points that will prepare you to successfully transition into the Treasurer job. **Page 6**
- **Section 3, Summary and Wrap Up** of today's training.
- **Glossary of Form 28 Line Item meanings. Page 18**

Here is what we expect you to learn from today's training:

Understand your job as Treasurer

Learn how to fill out the 2025 Form 28

Learn how to analyze Form 28

Find out who you call for help

The requirements for the branch Audit Committee

Understand and demonstrate the SIR Leader Valued Behaviors

Section 1. The Job of the Treasurer

Before we launch into your job, let's take a look at the Treasurer's job.

POSITION DESCRIPTION

The Treasurer is the Financial Officer of the branch, a corporation under the laws of the State of California.

PRIMARY RESPONSIBILITIES

Collect money and pay approved debts incurred by the Branch and its members. Keep an accounting of cash items (from whom, and for what)

Assist the Luncheon Coordinator in reconciling the receipts and expenses. When the member writes a check to the branch, instead of the facility, for lunch the branch will have to be a conduit for the check.

Keep an accounting of all financial transactions with sufficient detail for BEC approval and Branch Auditing.

Keep the checkbook entries up to date.

Maintain a ledger (paper or combined with computer tools) of all transactions and associate check numbers with these transactions.

Reconcile the Branch checkbook and ledger against monthly bank statements.

Report on IRS tracked income and expense categories monthly to State SIR through the Form 28 report.

Collect all financial information for the year-end audit and make it available to the Branch auditors.

Make Recommendations to improve Branch's fiscal condition.

Back up electronic financial records during the year so information will not be lost

SKILLS AND ABILITIES NEEDED

- Knows how to use a checkbook to write checks; and to record receipts and expenditures.
- Knows how to reconcile a bank statement.
- Knows how to maintain a financial Notebook or Ledger (either paper or Computer).
- Can use E-mail, Word, and Excel (or their equivalents) effectively.

Tools Needed:

- Has a computer with tools that supports Printing, Email, Word, Excel, and creation/viewing of PDF files. (or equivalents link Open Office or in MAC world, Open Office)
- Has Email capable sending and receiving messages including ones with large attachments.

Estimated additional time needed for this position beyond Sir Luncheon:

The Treasurer spends about 1 hour of maintaining the checkbook; about 1 hour balancing the bank statement; about 1 hour producing and sending the financial report; and 2 hours at the BEC meeting. The Treasurer is also a visible person for about 1/2 hour at the luncheon to collect money and write checks.

Treasurer Interactions:

Collecting donations or Dues from members:

The branch can ask for voluntary Donations or ask for Dues. This is a decision at

the Branch level. Mandatory Dues are now allowed with Branch approval. Either way, we suggest that you keep track of who has paid, mostly for the following reason: Many of our members cannot remember if they have paid their dues. The tracking allows us to tell them that they have or have not made their donation and when. I do not normally track the amount as some give more than the requested amount.

Paying bills submitted by members:

Payments to members should be approved by the Big Sir or Little Sir of the branch. Several Big Sirs have delegated approval to the treasurer. The Big Sir and Treasurer are both still responsible for determining if expenditures are allowable. See SIR Manual Policies regarding allowable expenditures.

There is a Form 15 on the State SIR website. This form is designed to work with the Form 28 so that expenses are put into the proper categories for Line Item reporting. The Branch is not required to use this form for Branch expenses. Branch members who want payment from the SIR State organization, must use Form 15.

A purchase receipt with an explanation sheet of “why it was purchased” can also suffice if the Branch agrees. Keep the receipt, documents and explanation sheet together in your ledger for the Treasurer’s books. Write the check number on the expense sheet.

Paying pro-rata fees to the State Treasurer:

Fees such as the State Quarterly Assessment can be paid immediately without prior initial BEC approval. However, all treasurer transactions are brought to your next BEC meeting for review. This fee is about \$10 per person per year but paid quarterly. You are assessed about \$2.50 per person per quarter for State Expenses including Insurance (80% of pro-rata receipts), training costs. (Note: in 2025 the fee could be higher due to insurance and State expenses.

You Receive a Letter directly to you from the IRS.

Occasionally the IRS sends requests to the Branch Treasurer. Do Not Respond directly to this request. Please, contact the State SIR Treasurer, Carl Mason, immediately. He will most likely have you make a copy and send the original information via snail mail directly to Carl and he will take over from there.

YOU DO NOT COMMUNICATE DIRECTLY WITH IRS!

Disaster Strikes:

There are occasions when your computer dies, hic-ups, or “Did not mean to do that” happens. How do you get your report back together? One of your recommended practices is to back-up your electronic files to a unique filename for each report month and/or back the files up to an outside source: thumb drive.

Other recovery sources: Your BEC members may have your last report.

My computer died and it will be down for some time:
Get help from someone in your branch to provide a platform for the report.

Be proactive - BACK UP YOUR DATA !!! Frequently !!!
The Form 28 processing person may also have a backup file.

State Form 28

What is the State SIR Form 28?

This is a financial report that tracks Revenues and Expenditures for a Branch. The reason for this form is used is to have a consistent branch report for all branches so that the information can be consolidated at the Corporation level for Financial Reporting, Audit, and IRS “Non-Profit” approval.

What is purpose of the IRS financial report we call the Form 28 report?

This report is used to have the State and Federal IRS approve your branch’s non-profit corporation status. How does this report differ from other Corporations financial reports? Be assured this is one of the smallest financial reports submitted to the IRS by any corporation.

The State SIR organization monitors this report for correctness and to make sure that the branch is not stepping into trouble with IRS guidelines.

The State SIR organization uses the form 28 report to assure that the State Level spending is within budget and not exceeding revenues.

Reporting Periods:

We talk about Monthly reports, but SIR financials are organized by different monthly periods. The period is defined to be the time from the day After your last Luncheon date through the Day of this monthly Luncheon. Let’s say your branch meets on the second Wednesday of the month. In 2025 the January reporting period would be from after the second Wednesday in December 2024 (the last meeting 12/11) and would include all transactions through the second Wednesday in January 2025 (1/8). (The January reporting period is NOT January 1st to January 31st) The January Form 28 report is due to me February 10th.

For the same branch, the February Form 28 report spans from After the day of the January Meeting (1/11) and extends through the second Wednesday (2/14) in February. This report is due to me on or before March 10th.

Given the reporting period, there are no transactions after the day of the Luncheon meeting that are in that monthly report period, you theoretically could consolidate your financials after the meeting day; prepare your Form 28 report; and send it. Depending on your bank, you can take information from your last

bank statement before the luncheon meeting for fees, etc. With some banks, the treasurer can see all transactions up and through the day of the luncheon with an electronic query.

You do not require BEC approval before sending your report to me. That said, you will still have your financial report reviewed and approved by your BEC at the next BEC meeting.

Form 28 Report Due Dates:

ANYTIME after your monthly Report is ready, the financial report can be submitted to the Form28Recipient@SIRinc.com. To allow for State Level Reporting, the Form 28 reports are gathered together as a "Block" and sent to the State Database Processing Committee who processes the data into a Master Database. To get the reports prepared on time, the Committee has asked that the "Block" data be submitted the night of the 12th or the morning of the 13th of the following month. Typically the actual number is the 15th due to tardy reports.

The report is LATE if it does not arrive with the Form 28 processor on or before the 10th of the following month. Your January report is LATE as of February 11. Your February report is LATE as of March 11.

The financial report does not have to be approved by your BEC before sending to the State Form28 processing committee.

The most difficult times are with branches that hold their luncheon meetings late in the report month. You might have just 9 days before you are LATE.

Some months have no luncheon meeting on a particular month. Your form 28 report is based on you normal meeting schedule is still due before the 10th. **The State organization cannot determine if you have not had a luncheon, financial transactions, or membership change unless you send your report stating you have no changes for a particular month.**

Suggestion: When you have your report prepared, email it to your BEC and allow a few days for feedback. Then, send the amended report to the State. Your financial report will be reviewed and approved by your BEC email or at the next BEC meeting.

If you find mistakes, you can resend the form 28 report for a particular month prior to the 11th of the following month. I have had as many as 3 sequential form 28 reports and was able to get the updates in the master file since all 3 were before the 10th of the month.

The Report Area of the Form 28:

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|--|---------------------------------|----------------------|----------|---------|-----|------|------|----------------------|-----|----------------|------------|--------|---|
| 1 | SIR FORM 28, SONS IN RETIREMENT MONTHLY CASH REPORT | | | | | | | | | | | 200 | | |
| 2 | Branch | 200 | | Month | January | | Year | 2025 | | | | | | |
| 3 | Area | 1 | | | | | | | | | Month | YTD | | |
| 4 | BEGINNING CASH BALANCE (Total Cash) | | | | | | | | | | Line 1 | \$1.00 | \$1.00 | |
| 6 | GENERAL ACCOUNTS | | | | | | | | | | | | | |
| 7 | Receipts | | | | | | | | | | | | | |
| 8 | 101 | Dues / Contributions | | | | | | | | | | \$0.00 | \$0.00 | |
| 9 | 102 | Interest | | | | | | | | | | \$0.00 | \$0.00 | |
| 10 | 103 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 11 | Subtotal General Receipts | | | | | | | | | | Line 2 | \$0.00 | \$0.00 | |
| 12 | Disbursements | | | | | | | | | | | | | |
| 13 | 201 | Printing, Supplies etc | | | | | | | | | | \$0.00 | \$0.00 | |
| 14 | 202 | Postage | | | | | | | | | | \$0.00 | \$0.00 | |
| 15 | 203 | Officers' Expense | | | | | | | | | | \$0.00 | \$0.00 | |
| 16 | 204 | Guest Expense | | | | | | | | | | \$0.00 | \$0.00 | |
| 17 | 205 | State Board Pro Rata Assessment | | | | | | | | | | \$0.00 | \$0.00 | |
| 18 | 206 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 19 | 207 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 20 | Subtotal General Disbursements | | | | | | | | | | Line 3 | \$0.00 | \$0.00 | |
| 21 | NET GENERAL gain/(loss) | | | | | | | | | | Line 4 (2-3) | \$0.00 | \$0.00 | |
| 23 | CUSTODIAL ACCOUNTS | | | | | | | | | | | | | |
| 24 | Receipts | | | | | | | | | | | | | |
| 25 | 301 | Monthly Luncheon | | | | | | | | | | \$0.00 | \$0.00 | |
| 26 | 302 | Special Activities | | | | | | | | | | \$0.00 | \$0.00 | |
| 27 | 303 | Travel | | | | | | | | | | \$0.00 | \$0.00 | |
| 28 | 304 | Bowling | | | | | | | | | | \$0.00 | \$0.00 | |
| 29 | 305 | Golf | | | | | | | | | | \$0.00 | \$0.00 | |
| 30 | 306 | Rooster Items | | | | | | | | | | \$0.00 | \$0.00 | |
| 31 | 307 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 32 | 308 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 33 | Subtotal Custodial Receipts | | | | | | | | | | Line 5 | \$0.00 | \$0.00 | |
| 34 | Disbursements | | | | | | | | | | | | | |
| 35 | 401 | Monthly Luncheon | | | | | | | | | | \$0.00 | \$0.00 | |
| 36 | 402 | Special Activities | | | | | | | | | | \$0.00 | \$0.00 | |
| 37 | 403 | Travel | | | | | | | | | | \$0.00 | \$0.00 | |
| 38 | 404 | Bowling | | | | | | | | | | \$0.00 | \$0.00 | |
| 39 | 405 | Golf | | | | | | | | | | \$0.00 | \$0.00 | |
| 40 | 406 | Rooster Purchase | | | | | | | | | | \$0.00 | \$0.00 | |
| 41 | 407 | Other | | | | | | | | | | \$0.00 | \$0.00 | |
| 42 | Subtotal Custodial Disbursements | | | | | | | | | | Line 6 | \$0.00 | \$0.00 | |
| 43 | NET CUSTODIAL gain/(loss) | | | | | | | | | | Line 7 (5-6) | \$0.00 | \$0.00 | |
| 45 | ENDING CASH BALANCE (Total Cash) | | | | | | | | | | Line 8 (1+4+7) | \$1.00 | \$1.00 | |
| 47 | CASH ELEMENTS | | Membership | | | | | | | | | | | |
| 48 | Checkboo | \$1.00 | Total Last Mon | 1 | | | | | | | | | | |
| 49 | Savings | \$0.00 | New This Mont | 0 | | | | | | | | | | |
| 50 | Petty Cash | \$0.00 | Lost This Mont | 0 | | | | | | | | | | |
| 51 | Other | \$0.00 | Total This Mon | 1 | | | | | 2/10/2025 | | | Treasurer | | |
| 52 | Total Cas | \$1.00 | #Applications | 0 | | | | | Date Report Prepared | | | Treasurer | | |
| 54 | Dist: SIRForm28@YAHOO.COM, Big Sir, Branch Secretary | | | | | | | | | | | | | |
| 55 | FORM 28, Rev. 10/01/2024 | | | | | | | | | | | | | |
| | < | > | Setup | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | | | |

List of Items

General

“General” Line items relate to running the Branch. By the categories, these are monies that the branch receives and uses to pay business expenses throughout the year.

Revenue Line Items:

These are Income items that are monies collected. Dues, Donations, windfalls.

Expense Line Items:

These are items of expenses. Postage, supplies, Annual Web fees, etc.

Custodial

These are items where you hold money that members give you to then pay for their participation or to purchase items. Think of it as the member gives you money and the branch pays the providers for the item. The intent is that the money paid should closely match the expenses paid.

Revenue Line Items:

These are monies collected from members and to be paid on behalf of the members e.g. luncheon, event, or purchase.

Expense Line Items:

These are items of expenses paid on behalf of the member.

Notice that Golf and Bowling are tracked as special custodial Line Items.

For clarity we will discuss **an oddity**:

Rooster Items

If a member wants to buy some SIR items (Rooster Items), the transaction is custodial. The branch buys it and the member pays the branch for the item.

If the branch uses a Rooster Item to award or recognize a member, the branch buys the item and **gives** it to the individual. It is a “General” expense item.

Form 28 columns:

Monthly:

This column is the Line Items of Revenue or Expense that occurred during the Report Month (the period from just after the previous Lunch Meeting to the end of the next Lunch Meeting).

Year-To-Date:

These values are calculated against each Line Item to be the total of all money received or expensed since the “start of the calendar year” (Year-To-Date or YTD) for that Line item.

This YTD is an “Accounting” technique to make sure the Reports are consistent. Any improper entries or formula corruption will cause the Monthly and YTD bottom lines to be different and repair is necessary. If they are identical, the report has a best chance of being correct.

The value at the Top of the YTD column is the Ending Balance from Dec of last year and it NEVER changes value for any given monthly report.

Unfortunately:

This spreadsheet does not “Balance” the Monthly Report on your actual “Bank Statement.” Differences occur when checks written by the Branch have not reached the bank (cleared)!

The Spreadsheet will calculate your expected cash balance as though all of the item amounts in the report month have cleared. You will need to **Reconcile** the numbers with the Bank Report (Statement).

Things NOT to do if the numbers do not agree with your ledger:

- 1) Do not assume the calculations done by the Excel Spreadsheet are wrong. More likely there is an entry error or an item missing.
- 2) Do not overwrite a spreadsheet formula with a value. We try to keep you from doing this with the use of a password that protects formulas.

Other things Not to do:

- 1) Do Not insert an extra Row or delete a row in the Spreadsheet.
- 2) Do Not change the order of the Items on Spreadsheet.
- 3) Do not interchange titles of the Line Items.

You can do the following:

You can change the Line Item Titles that says “Other” to a phrase like Bocce Ball or something you want to track that so long as it is not one of the Line Items

from above. Do not track a Ladies Day luncheon with “Other”. This is tracked in Special events. If you want separate tracking use a extra sheet of paper.

Last Resort when you are sure the problem is with the Spreadsheet:

- 1) Explain what you are doing to someone else. The process of showing what is happening is a good process for YOU to see where things went wrong.
- 2) Contact Ron Saltgaver with an email (SALTGAVERJOB@comcast.net) and send him a copy of your entire Spreadsheet; or call Ron and let him try to understand the problem. He is fine with helping you. He is up until 12:00 a.m.

Now, Let’s get Started:

Get a New copy of your Form 28 from this class or from SIRinc.org...

Download the Form28 Excel and the Form 28A Instructions file and save them to to your computer:

Read the Form 28A Instruction file.

Open the Form 28 Spreadsheet. You may need to Enable Editing.

Input the “Setup” information including your name as Treasurer.

Enter the following initial data:

| | | |
|-----------------------------|-----------|-------------------------------------|
| Branch | 200 | |
| Report Year | 2025 | |
| Beginning Cash Balance | \$1.00 | (ending cash balance...Line 8 2024) |
| Beginning Number of Members | 0 | (ending number members Dec. 2023) |
| Area Rep Number | 0 | |
| Name of Branch Treasurer: | Your Name | |

You are now ready to start the monthly reporting.

Read the List of Items

See the file Form 28A for a description of the intent of the account line items.

You will also find the descriptions of these line items on Page 27 of this handout.

Entering Data into the Monthly Form 28 worksheet:

Make sure you have selected the proper Monthly Spreadsheet. If this is the January Report, make sure you are working with the January Monthly JAN. If this is the July Report, make sure you are working on the JUL Monthly spreadsheet.

In the Excel Spreadsheet, values for each line item can be entered as a number in the following forms: DDD.cc \$DDD.cc DDD \$DDD.cc 0.cc
"D-dollars c-cents"

Entering the value "Zero" can be 0 0.00 \$0 \$0.0

Excel does not appreciate the use of a "Space" in a number. The space appears invisible, but due to the space Excel now thinks the entry is a "Text" entry and it cannot be used in math calculations. The use of spaces in wrong place normally causes a "#value" error.

Excel Does allow a numeric "formula" as an entry for a cell value, but it must be preceded by an "=". Example: =39.34+75.25 works... The "=" forces Excel to think the following should be converted to a number. If you click on this cell, the formula is visible at the top of the spreadsheet. When using the "=", imbedded spaces do not cause problems getting a numeric result so long as a space does not precede the "=". =3+4 and = 3 + 4 work as a formula.

If you see a formula instead of a value in the cell, Excel thinks you have a Text entry.

Other considerations:

The Membership number at the bottom of the Monthly Column is the number of active Members for the reporting month. This would be the number after the BEC meeting of the reporting Month and before the BEC of the next month. The January Membership would reflect the membership before the February BEC meeting.

This number should match the Form 27 membership report after Report month's BEC meeting.

Use of the "Other" line items:

Unfortunately the word "Other" is non-descriptive of the expense or receipts. To facilitate the identification of the item, the Form 28 Excel Worksheet allows you to change the word "Other" to a description of up to 30 characters. This change is done by left clicking on the word "Other" and then overtyping "Other"

with something more descriptive. These “Other” cells are not protected and can be changed. Also the next month remembers your change. You can overwrite what you wrote in “Other” in the next months and it does not have to be identical.

Where can you put other comments, calculations. that are not part of the actual Form 28 report? The columns to the right of Column N are not protected and can be used for comments, formulas, examples, etc. I will sometimes put numbers in this area and use a “Sum() function to add things up and then have a cell in a “Other” cell (say D31) point at this number by doing something like “=O31”. The formula can go in cell D31 also. If you do formulas do not reference data from other files as you will not be sending the other files to me....

Generating the report into a form that is suitable for email or snail mail:

The Spreadsheet has the ability to “print” the report to paper for mailing to the State. The snail mail process is slower and technical support will not have the printed page. The Snail Mail must arrive to the From28 processor before the 10th.

The Spreadsheet has the ability to make the report into a computer file instead. The standard of choice is usually PDF format. It is readable on nearly all computers and can be generated from most computer spreadsheet programs

When using the Form 28 Spreadsheet, the print area for the report is “pre-assigned”. If you use the “Print” command, the print area is pre-selected.

Otherwise you will need to highlight (“select”) the Report section of the spreadsheet, using your mouse, before invoking the “Print” command and then Selecting the “Print highlighted” or “Print Selection” command box.

A paper copy is needed for your Branch Secretary to put into the Branch History.

Making Changes to previous months.

It is allowed, but please minimize this as the Form28 Processor can only find things changed in the last month. If you change earlier months you must tell him where you made changes. It is best if you tell him **in the text of your email** which other months changed. Send the entire spreadsheet if necessary.

The current Form 28 is not a Bank Statement.

The Form 28 is a reflection of your checkbook and not the bank statement. When checks are written, they are immediately assumed to be cashed (cleared).

All deposits must be recorded in the checkbook. All interest etc. is recorded in the checkbook. These need to be consolidated and reflected in the Form 28.

Who are you going to call?

If you are having problems with the Form 28 Spreadsheet and cannot figure it out, even with help, contact:

Ron Saltgaver with an email (SALTGAVERJOB@comcast.net) and send him a copy of your entire Spreadsheet; or call Ron and let him try to understand the problem. 925-784-1786

If you use an Apple Mac, we must find an associate that knows that system expertly.

Ask the following question: “Now, who has questions?” Respond to the questions.

Section 3. Summary and Wrap Up

Learning Points for Treasurer Training

Understand your job

How to account for Cash Receipts.

Learn where Receipts and Expenses are placed in the line items of Form 28

The purpose of the Line Items in the Form 28 Report.

How to publish your monthly Form 28 Report and the distribution list.

When you can publish your report.

The requirements for the branch Audit Committee.

Who can you call for help?

You are an Ambassador for your Branch and you affect the branch experience.

Now for some common documents you will see.

FORM 29

Audit for the year: _____ Branch: _____ Area: _____ Region _____

Upon completion, this audit report and Form 28 – Cash Report – for December of the audit year, is to be submitted to the Area Governor, and to others as indicated in the form, by February 10 of the year following the audit year. This report is intended to be used with the current version of Form 28.

1.0 Summary of Receipts and Disbursement per December Form 28:

- a. Total Cash at beginning of year (Line 1 YTD) _____
- b. General Receipts for year (Line 2 YTD) _____
- c. Total Disbursements (Line 3 YTD) _____
- d. Custodial Receipts (Line 5 YTD) _____
- e. Custodial Disbursements (Line 6 YTD) _____
- f. Total Cash at end of year (Sum of a + b - c + d - e) _____

2. Branch Cash Elements at Year End per December Form 28

- a. Checking _____
- b. Savings _____
- c. Other (Petty Cash, etc.) _____
- d. Total* _____

* Note – Cash Elements Total at the Year End on December 28 (2.d above) must equal Total Cash at end of year (1.f above and Line 8 December Form 28)

The Branch Cash Elements at the end of the audit year were verified from the follow:

- Checking Account Statement _____ Bank
- Savings Account Pass Book _____ Bank
- Checking Account Statement _____ Bank

All Transaction were found to be in order, except as noted elsewhere.

Signed, Audit Committee:

Date _____

BRANCH AUDIT REPORT (continued)

The Branch Audit Committee shall also prepare the following review.

| ITEM | YES | NO |
|---|--------------------------|--------------------------|
| 1. Has the TOTAL CASH BALANCE (Form 28 Line 8) been properly detailed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Have any funds been improperly solicited? (Solicitation of business, or solicitation of funds by any person or persons at any luncheon or other social meeting of the Branch for support of or contributions to any cause, crusade or any charitable or civic project, however worthy, is prohibited.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the Branch Treasurer maintain separate accounting for each activity such as trips, Ladies Days, etc.? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are all Branch activities such as travel, bowling, golf, etc. financed by the participants and not by the Branch? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does the Branch Treasurer maintain a Property Record for such items as microphone, office equipment, etc., which have been purchased by or donated to the Branch? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is the Branch Treasurer provided with a quarterly report from the person(s) handling Rooster (for sale) items? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the Branch Treasurer maintain a ledger showing the receipts and disbursements for the Branch operations? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is the Branch being financed correctly? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Is the Branch Treasurer using his Personal Checking Account for Branch Business? | <input type="checkbox"/> | <input type="checkbox"/> |

Distribution (both pages): Area Governor, Branch Treasurer, Branch Secretary

File Home Insert Page Layout Formulas Data Review View Developer Help Acc

A8 : X ✓ fx

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---|--|---|---------------|--|---|---|---|---|--|
| 1 | | | | | | | | | | | |
| 2 | | | SETUP INSTRUCTIONS AND INITIAL DATA | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | Recommended: | | | | | | | | |
| 6 | | | Save this file as a separate file to enter report data each month. | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | Enter the following initial data: | | | | | | | | |
| 10 | | | Branch | | 200 | | | | | | |
| 11 | | | Report Year | | 2025 | | | | | | |
| 12 | | | Area | | 1 | | | | | | |
| 13 | | | Beginning Cash Balance | | \$1.00 | | | | | | (Normally the ending cash balance (Line 8) of previous year) |
| 14 | | | Beginning Number of Members | | 1 | | | | | | (Normally the ending number of members from previous year) |
| 15 | | | | | | | | | | | |
| 16 | | | Name of Branch Treasurer: | | Mr. Treasurer | | | | | | |
| 17 | | | (If a new Treasurer is appointed during the year, enter his name | | | | | | | | |
| 18 | | | at the bottom of Form 28 for the <u>first month</u> he submits the report.) | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | | | Entering Monthly Accounts' Data: | | | | | | | | |
| 22 | | | Enter data in the "Month" column for each month's worksheet. | | | | | | | | |
| 23 | | | Sub-totals, totals and YTD figures will calculate automatically. | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | Entering Cash Elements and Membership Data: | | | | | | | | |
| 26 | | | Enter Checking, Savings, Other, Membership and Report Date. | | | | | | | | |
| 27 | | | Totals and Treasurer's name are completed automatically. | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | | | Printing and Distributing Monthly Reports: | | | | | | | | |
| 30 | | | Each monthly worksheet can be printed without further formatting. | | | | | | | | |
| 31 | | | It may also be copied/saved as an individual file (Excel or PDF) | | | | | | | | |
| 32 | | | for ease of distribution via email. | | | | | | | | |
| 33 | | | | | | | | | | | |
| 34 | | | Monthly Reports are sent to: | | | | | | | | |
| 35 | | | Form28Recipient@SIRinc.org, Big SIR, and filed with the Branch Secretary | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | Report Date -This is the date you submit a monthly report. This is the date you submit a monthly report | | | | | | | | |
| 39 | | | Jan | | 2/10/2025 | The dates seen here are the dates after which the report is late | | | | | |
| 40 | | | Feb | | 3/10/2025 | | | | | | |
| 41 | | | Mar | | 4/10/2025 | | | | | | |

< > Setup Jan Feb Mar Apr May Jun Jul Aug ... +



SONS IN RETIREMENT, INCORPORATED FORM 15

EXPENSE CLAIM VOUCHER

| | | | |
|------------|---------|------------|-------------|
| CLAIMANT - | TITLE - | BADGE NO.- | BRANCH NO.- |
| ADDRESS - | ZIP - | PHONE - | |

Expenses incurred for (check one) - State Board Branch

| Date | Visit to/attendance at Location | Purpose | Tolls | Lodging | Miles | Meals | |
|--------------|---------------------------------|---------|-------|---------|-------|---------------|-------|
| | | | | | | B'fast Dinner | Lunch |
| | | | | | | | |
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| | | | | | | | |
| TOTAL | | | | | | | |

| OTHER: | \$ Amount | | \$ Amount |
|-------------------------------|-----------|--|-----------|
| Postage & Delivery | | Total miles @ \$ per mile = Mileage | |
| Copies & Printing | | <div style="border: 1px solid black; padding: 5px;"> For mileage pertaining to SIR State business accrued insert 0.35 (\$ per mile). Branches may also use the State policy or set their own policy by Regulation. </div> | Tolls |
| Supplies | | | Lodging |
| Area Meetings/Branch Training | | | Meals |
| Miscellaneous | | | Phone |
| TOTAL OTHER | | | Other |
| TOTAL | | | |

I certify that the above claimed expenses were incurred in the performance of official business of SONS IN RETIREMENT, INC.

Signed: _____

Approved: _____

NOTE: Forward expenses incurred for the **SIR State Organization** to the State Vice President for approval and processing. The SIR State reimbursement policy is detailed in Procedure 12 on the next page.

Submit **Branch Expenses** to the Big Sir or if unavailable, the Little Sir, for approval and processing. The Branch reimbursement policy is covered on the next page.

STATE EXPENSES --

Procedure 12. State-related expenses incurred by SIR members must be authorized by the State and be filed on Form 15 - Expense Claim Voucher during the year of expenditure, by the quarter, preceding April 15th, July 15th, October 15th, and not later than January 15 of the following year except with prior authorization, and submitted to the State President or his designee. Approved vouchers will be sent to the State Treasurer for payment. Revised (06/2019)

All reimbursable expenses except mileage must have receipts or explanations for more than \$20.00: Mileage: Personal motor vehicle usage at the reimbursable rate shown on the

- k1. Mileage: Personal motor vehicle usage at the reimbursable rate shown on Form 15,
- k2. Tolls: Bridge and road tolls.
- k3. Lodging: For trips over 100 miles one way, and early morning meetings requiring night driving.
- k4. Meals: Actual cost including gratuity, but not including alcoholic beverages.
- k5. Postage: Mailing and other delivery charges.
- k6. Copies and Printing purchases. Copies produced on personal printer <= \$0.10 per side.
- k7. Supplies: Such as envelopes, blank labels, etc.
- k8. Area meetings and Branch Training: Coffee and light refreshments and pastries purchased by the Area Governor for Branch personnel attending the annual Branch Officer Training session and the Area meetings and meeting room rental fees when a free meeting room is not available.

Non-reimbursable expenses include the following:

- i1. Attendance at own Branch meetings or other functions.
- i2. Meals for spouses.
- i3. Alcoholic beverages unless approved by the State President.
- i4. Set-up or printing of personalized stationery.
- i5. Computer hardware, software or supplies unless pre-authorized by the State President.

Expenses of committee members must be approved by the committee chairman. State expenses of Area Governors shall be approved by the appropriate Regional Director.

BRANCH EXPENSES --Procedure 12. Expense Claim Voucher can use Form 15 for Branch expenses. The request shall be submitted for approval to the Big Sir or if unavailable, the Little Sir. Expense reimbursement policy pertaining to purely Branch business shall be consistent with the SIR policy as detailed in Procedure 12, Individual Branches may set their own policy by regulation. (Rev 6/2019)

Supplemental information: Form 28A Line Items

General Accounts

This represents those incomes and expenses that are the general business of the branch.

Receipts: This general Category of Monies that enter the branch that has no particular purpose.

101 Contributions: Dues, Donations, the dollar on the floor. Since cash has no audit capability, you need to keep a paper record for Annual Audit. A list of who donated and how much helps when members ask you, "Have I paid yet this year."

102 Interest: Money from Savings, Checking (as if ever), CDs etc.

103 Other: This can be used for excesses from events or activities that are returned to treasury. In December, this is used to balance overages in Custodial Accounts.

Disbursements: These are expenses incurred by the Branch that are the general business of the branch.

201 Printing, Supplies, etc.: Handouts, business cards, banners, Rooster Pins for New Members, Frames for certificates, paper, envelopes, gold labels for certificates,

202 Postage and Delivery charges: USPS postage and fees

203 Officers' Expense: Approved expenses for travel to State Meetings, Fees associated with the offices they hold,

204 Guest Expense: Costs associated with guests such as 1st time free lunch, Speaker Lunch, handouts to potential members...

205 State Board Pro Rata Assessment: Quarterly payment of annual assessment per person to recoup the funds needed to run the SIR Organization at the State Level - Insurance, advertising, training, etc.

206 Other: expense item to be tracked such as: Birthday boy pin expense, New members acquisition incentives, Recruiting expenses, etc.

207 Other: Same as 206 but you would like to track it separately. In December this can be used to balance losses from Custodial accounts.

Custodial Accounts:

Think of custodial accounts as money that is paid by the members who participate in a specific activity or function and go specifically toward that activity or function. The Luncheon category is where money is collected the day of the luncheon and the luncheon expenses are paid the same day. The branch holds the money that is planned for the luncheon and settles the luncheon bill.

The intent of a custodial event is that the cost of the event is closely covered by the money received for the event.

Custodial Accounts Custodial funds are not Branch funds. They are funds the Branch is holding for members. They may be funds received for an event to be paid out to the event provider upon the completion of the event. A picnic or Ladies Day party would be typical. They may be funds for an activity like Golf or Bowling where the branch is acting as their banker. The most frequent activity in the Custodial Accounts is the accounting for monthly luncheons. The funds collected for the monthly luncheon that are usually paid out to the luncheon provider the same day. Contributions or dues collected at the same time as the collection for the monthly luncheon is not custodial. The

rounding up amount on the luncheon ticket price is not custodial, and if it exceeds the cost of the luncheon, the excess would normally be recorded to account 101 – Contributions or 103 – Other.

Bar operating income and expense are not custodial and should be recorded as 103, Other, and 206 or 207, “Other” Custodial accounts are intended to control programs and activities that by rule are self-financing. When the program or activity has ended it must be closed in the Custodial Accounts and net overages and shortages moved to the General Account. In summary, the receipts and disbursements in these Custodial Accounts should zero out at the end of the activity. These differences should be minor amounts. A significant shortage should not be absorbed into Branch general funds, but recovered from the participants.

Receipts:

301 Monthly Luncheon: The fees charged to the members for the Luncheon meeting are totaled here. If you have a luncheon and one of your members collects the luncheon costs and then one of your members pays the bill, this number cannot be zero. It is only zero if the luncheon venue personnel collect the money. (same for 302)

302 Special Activities: These are the incomes for events sponsored by the branch that are not the monthly luncheon. Picnics, Bar-B-Ques, Ladies Day Events, etc. that are activities not listed below.

303 Travel: This is branch sponsored travel that is approved by the BEC as an activity.

304 Bowling:

305 Golf

306 Rooster Purchases: Sir Logo items that are requested for purchase by the individual members of the branch.

307 Other: Other activities you want to track separately and that are not from the items above. You can change the WORD Other: to a more descriptive title.

308 Other: Same as 307. In December this is used with 207 above to balance profits in custodial accounts. You can change the “Other” title to something more descriptive

Disbursements.

401 Luncheon Expenses: Food, site fees, bar etc. This can only be zero if the members pay the venue directly and do not use a branch person to collect and pay.

402 Special Activities: These are the incomes for events sponsored by the branch that are not the monthly luncheon. Picnics, Bar-B-Ques, Ladies Day Luncheons, etc. that are not a branch meeting luncheon, and not the activities not listed below.

403 Travel:

404 Bowling:

405 Golf

406 Rooster Purchases: Sir Logo items that are requested for purchase by the individual members of the branch. Costs incurred by branch to provide these supplies.

407 Other: In December this is used with line 103 to balance losses to custodial accounts.

An Oddity:

If a member orders Rooster items and he pays for them to SIRinc supplier for items. This is not a Form28 item unless it is for Branch Use.

If the Branch wishes to “Recognize”, “Thank for becoming a member”, etc. and they “Give” the member a Rooster Item, it is under Line 206 or 207 as it is now a Branch expense. , it Is line 306 for money received and line 406 for money paid

At the bottom Left of the Monthly Worksheet are the rows for Checkbook, Savings, and Other plus the Total of the 3 Items.

Checkbook: - Your check book balance assuming all deposited and written checks are cleared.

Savings: - If you have a Savings Account(s)... could also be used to track Certificates of Deposit or Bonds being used by the branch for more than a zero-interest rate on Bank Savings Accounts. Its value goes here.

Petty Cash: - This is cash money held outside of checking that you have for “Change” at a luncheon meeting, This money is not re-deposited in the bank each Lunch.

Other: - This is an optional category but some branches have something special that is different from the 3 above. Usually is zero for most branches.

Total: - the Sum of the above 4 items.

This number is the branch net worth and should match the bottom lines 8 in column “K46” and column “L46”. Checkbook is your bank checkbook balance. If Savings, Petty Cash and Other are zero, this is your check book balance.

Members: This is the number of members. (Does include HLMs – Honorary Life members). There no longer is an “Inactive” member designation. You are either Active or not part of SIR. A Sir can be a member of more than one branch. He is expected to pay dues in each branch and be active in both.

Date: This is the “Date this month’s report was Created”. The “Its Late” Date on the Form 28 is replaced with the “Date prepared your report. The report is “LATE” if not **received** by the Form 28 Processor by the 10th”. Consider this to be like the IRS tax due date. You are late if you exceed the 10th.

The Form 28 Processor has a directive to be complete with all branches having submitted their Form 28s and the information is entered in the Master Financial Database by the end of day for the 14th of each month. The State Treasurer reports are due out by the begging of day on the 15th.of each month. The Form 28 processing team can make changes to the month up to the 14th. The Database is sent to the State for consolidation. You can make corrections to the Form 28 by re-submitting the form 28 with the changes before the 14th. Otherwise, it will be next Month. I picked the 10th as the late date just in case you make a submission error and I need you need to resend your report.

Changes can be made to previous months prior to the 14th deadline. Data can be changed in previous months but you must show me your changes in previous months.. Only December is an exception. When the financials are sent to the State for December, no changes can be made to that entire year. It is frozen. We are stuck with the December report. If you later find errors after February 15th, you must correct them in the future year. Luckily it is not hard to do... it just doesn't seem obvious (or pretty) when you do it.

The Frozen December bottom line 8 is the Starting balance for the next year. State and Federal IRS requires that these number be identical. They check for it...

The State Assessment:

I was asked by the SIR State Treasurer to discuss the State Assessment as he has been getting many of the same questions concerning what it is; where it is used; and how it is calculated.

What it is: This is money that covers the business cost at the State Level. These are not salaries for our State People as all of these people are volunteers and are unpaid.

Where is it used: I am using the ending 2023 financial report created by the SIR State Treasurer to answer this.

Gross Income for 2023 was \$77,511

Total Expenses for 2023 was \$70,649

Administration expenses: 19.8% Computer Software licenses, Computer hardware (networking and websites), postage, Corporation filing fees, office supplies, (The "Filing Fees" could go up \$35 to \$70 per branch as State of California is adding New Fees for filings as of 2022 and ongoing. \$6,580 or \$0.66 per person)

Insurance: 80.0% State corporation and the 93 active branches.

State Committees: 6.7% Software expense, meetings, travel,

State Meetings: \$0.00 00.0% State Board Meetings, Town Hall Meetings, Annual Corporation meeting, Planning meetings (combined with select braches)

Region and Branch meetings: \$357 0.51% Branch officer Training, Branch visits, Branch officer Area gatherings.

How is Branch assessment calculated?

The State Budget Committee reviews current year budget vs. actual income and expenditures at least quarterly. This allows for rate adjustment needs to be recognized early and proposed to the Board well in advance of the need. They also review spending proposals for the next year and arrive at a proposed budget by year end. This proposed budget is funded by the Quarterly Assessments for the coming year and thus the assessment rate is set to satisfy the proposed budget based on the projected total membership.

For example. If we never reduced our total membership for all of 2023, we would have about 8,800 members. Divide that into the \$70,649 expense budget and you get. \$8.03 (rounded to \$8.00) per member for the year

Since the State organization pays many of these expenses on a quarterly basis, including insurance, the state divides the \$8.00 into 4 payments and assesses the branches. The Annual need; divided by 4; and times the number of members in the branch during a quarter. (The rate for 2023 has stayed \$8 per member since there was some surplus going into the year, we have some minor other sources of income, and we try to minimize how often the assessment rate is changed. In 2025 it could exceed \$10.00 due to new fees by State of California)

Due to difficulties in getting all 80 branch membership numbers filed from the Form 28s, the end of the First month of each quarter's membership count is used for this calculation. That also gives the State Treasurer the time to calculate this number and publish the Assessment Report to the Branch Treasurers.

This calculation is done by a program that produces the list of all Branch assessment invoices distributed to every Branch Big Sir, Secretary, and Treasurer about 30 days before the due date - Payment Due dates: Jan. 15, April 15, July 15 and October 15.

A question came up with the Virus Pandemic that "if the Branches cannot meet, so why should they pay the assessment".

80% of the assessment money is for insurance. The insurance companies are not suspending premiums due to the pandemic. We still need to pay the premiums as we do not want our insurance to have an uninsured period of time..

Is this a strain on the branches? Most branches have collected the \$10.00 annual amount per person with their donations or dues in the first few months of the year. It is already collected.

NOTE: Please pay the invoiced assessment amount as published. There have been errors in the assessment, but it is very unusual. If it seems to be incorrect, you can email me and explain your problem. Remember that it is based on the Form 28 data you provided to the State two months before the request date.

Treasurers Training Hanouts_2024_1016 Ron Saltgaver – Training Committee.