



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.
- **Section 3, SIR Leader Valued Behaviors**, a list of six attributes that our members have told us they expect from their leaders
- **Section 4, Summary and Wrap Up** of today's training.

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

Memorize the SIR Mission Statement

Understand your job as Treasurer

Learn how to fill out the 2018 Form 28

Learn how to analyze Form 28

Find out who you call for help

The requirement for the branch Audit Committee

Understand and demonstrate the SIR Leader Valued Behaviors

Use the self-assessment to determine how you are demonstrating the valued behaviors.

Section 1. The Job of the Treasurer

Before we launch into your job, let's take a look at the SIR's job. It's spelled out in the SIR Mission Statement, and it goes like this:

The Mission of Sons in Retirement is to enrich the lives of our members through fun activities and events while creating friends for life.

It is important that you keep this statement in mind, and measure any action considered by your branch against it. Does the action being considered:

- Enrich the lives of our members,
- Foster fun activities and events,
- Enable the making of friends for life?

Section 2. The Interactive workshop

Now we are going to enter into the fun part of the training. We are going to have an open discussion of the key things you need to know in order to do the Treasurer's job effectively.

JOB DESCRIPTION FOR BRANCH TREASURER

The Mission of Sons in Retirement is to enrich the lives of our members through fun activities and events while creating friends for life.

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 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 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 balance 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.
- Works to demonstrate the SIR Leader Valued Behaviors

Tools Needed:

- Has a computer with tools that supports Printing, Email, Word, Excel, and creation/viewing of PDF files. (or equivalents in MAC world or Open Office)
- Has Email capable sending and receiving 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 the approval to the treasurer. The Big Sir and Treasurer are both still responsible for determining if expenditures are allowable. See SIR Manual Rules 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, sheet 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 \$6 per person per year but paid quarterly. You are assessed about \$1.50 per person per quarter for State Expenses including Insurance (35% of pro-rata receipts, training costs, etc.). (Note: in 2020 the fee will increase to \$7.00 per person per year.)

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, Roy Hodgkinson, immediately. He will most likely have you make a copy and send the original information via snail mail directly to Roy 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.

Other recovery sources: Your BEC members may have your last report. Your Area Governor may have your reports and probably a master 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

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.

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 monthly periods. The period is defined to be the time from 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 2020 the January reporting period would be from after the second Wednesday in December 2019 (the last meeting) and would include all transactions through the second Wednesday in January. (The January reporting period is NOT January 1st to January 31st) The January Form 28 report is due to me before February 10th.

The February Form 28 report spans from After the day of the January Meeting and extends through the second Wednesday in February. This report is due to me 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 you 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 State.

The report is LATE if it does not arrive with the State Assistant Treasurer before the 10th of the following month. Your January report is LATE as of February 10. Your February report is LATE as of March 10.

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

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 unless you send your report stating you have no financial information 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.

| | | | | |
|--|--------|----------|-------------|--|
| FORM 28, SONS IN RETIREMENT MONTHLY CASH REPORT | | | Branch No.- | |
| Branch No. - | Area - | Region - | | |
| Month - | Year - | Month | YTD | |
| BEGINNING CASH BALANCE (Total Cash) | | 1 | | |

| | | | | |
|--------------------------------------|----------------|--|--|--|
| GENERAL ACCOUNTS | | | | |
| Receipts | | | | |
| 101 Contributions | | | | |
| 102 Interest | | | | |
| 103 Other | | | | |
| Subtotal General Receipts | 2 | | | |
| Disbursements | | | | |
| 201 Printing, Supplies etc | | | | |
| 202 Postage | | | | |
| 203 Officers' Expense | | | | |
| 204 Guest Expense | | | | |
| 205 State Board Pro Rata Assessments | | | | |
| 206 Other - | | | | |
| 207 Other - | | | | |
| Subtotal General Disbursements | 3 | | | |
| NET GENERAL gain / (loss) | 4 (2-3) | | | |

| | | | | |
|----------------------------------|----------------|--|--|--|
| CUSTODIAL ACCOUNTS | | | | |
| Receipts | | | | |
| 301 Monthly Luncheon | | | | |
| 302 Special Activities | | | | |
| 303 Travel | | | | |
| 304 Bowling | | | | |
| 305 Golf | | | | |
| 306 Rooster Items | | | | |
| 307 Other | | | | |
| 308 Other | | | | |
| Subtotal Custodial Receipts | 5 | | | |
| Disbursements | | | | |
| 401 Monthly Luncheon | | | | |
| 402 Special Activities | | | | |
| 403 Travel | | | | |
| 404 Bowling | | | | |
| 405 Golf | | | | |
| 406 Rooster Purchases | | | | |
| 407 Other | | | | |
| Subtotal Custodial Disbursements | 6 | | | |
| NET CUSTODIAL gain / (loss) | 7 (5-6) | | | |

| | | | |
|---|------------------|--|--|
| ENDING CASH BALANCE (Total Cash) | 8 (1+4+7) | | |
|---|------------------|--|--|

| | |
|----------------------|--|
| CASH ELEMENTS | |
| Checkbook | |
| Savings | |
| Other | |
| Total | |

| | |
|-------------------|--|
| MEMBERSHIP | |
| Members | |
| Include HLM's | |

The Report Area of the Form 28: 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 through 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 in a luncheon or event. Think of it as the member gives you money for an event and the branch pays the event providers. The intent is that the money paid should closely match the expenses paid. The member should pay his way for the event and the branch should not make an excessive profit.

Revenue Line Items:

These are monies collected from members for a luncheon or event.

Expense Line Items:

These are items of expenses paid for luncheons and events.

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 SIR memorabilia (Rooster Items), the transaction is custodial. The branch buys it and the member pays the cost.

If you use a Rooster Item to award or recognize a member then 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 to your actual “Bank Balance.” 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:

- 1) 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 1:00 a.m.

Now, Let's get Started:

Get a New copy of your Form 28 from this class or from SIRinc.org... Several changes were made to help prevent errors.

Download the Form28 Excel and the Form 28A Instructions file 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 | |
| Area | 0 | |
| Region | 0 | |
| Report Year | 2021 | |
| Beginning Cash Balance | \$100.00 | (ending cash balance...Line 8) |
| Beginning Number of Members | 0 | (ending number members from last year) |
| 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.

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 cell. The space appears invisible, but 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 Members (including Honorary Life 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.

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 Spreadsheet has the ability to “print” the report to 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 report 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 State Assistant Treasurer 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.

2019 Form 28 “Monthly”

The new Form 28 files began to be used in 2017.

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.

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. 925-443-0693

If you use an Apple Mac, Ron has an associate that knows that system expertly.

Section 3. SIR Leader Valued Behaviors

3.1. History

In January 2016, the Project 2016 team conducted eleven focus group meetings with 2015 Little Sirs or their alternates throughout Northern California. The purpose of these meetings was to solicit answers to a number of questions raised by the written surveys conducted in October/November 2015. Among the questions asked was, “Recruiting the “right*” leaders is identified as the number one problem facing SIR. What can be done about it?” The following follow-up question was then asked, “How would you define the right stuff?”

There was clear consensus regarding what valued behaviors were most desired. They included enthusiasm, open mindedness, recognition, the ability to influence others, a reliance on consensus problem solving and decision making and having some knowledge of SIR and the tools necessary to do the job. These SIR leader valued behaviors were approved by the State Board in June, 2016 and are still encouraged in 2019

You are a critical leader in your branch, and it is important for you to work on displaying these valued SIR leader behaviors. Remember, they are what others expect of you.

3.2. Where do you stand? A Sir Leader Self-Assessment

When filling out this form, there is a problem... This form has a grading scale from 1 to 3. Unfortunately, the concept is reversed from most surveys. 1 is Best and 3 is worst. If you have All 3's, you do not have the characteristics that best leads an organization.

Handout: SIR Leader Self-Assessment

Leader Name: _____ Date: _____

What are your leadership valued behavioral strengths and opportunities?

| Rating Level | Definition |
|-----------------------|---|
| 1. Outstanding | Display of valued behaviors at this level is exactly what SIR needs |
| 2. Acceptable | Display of valued behaviors is OK, but with focus can improve |
| 3. Improvement Needed | Display of valued behaviors needs improvement |

| Category and Definition | 1. Outstanding | | 2. Acceptable | | 3. Improvement Needed | |
|---|---|--|--|--|--|--|
| | Result | | Result | | Result | |
| Enthusiasm: Shows excitement and active interest | Eager; his enthusiasm is contagious. Seeks opportunities to show excitement, an optimist. | | May show excitement over new ways of doing things. Solid supporter of RAMP elements and toolkit | | Usually unenthusiastic, subdued, a pessimist. Grudgingly accepts RAMP | |
| Open Mindedness: Willing to try new things and be open to ideas | Gets excited over new ideas/improvements Seeks continuous improvement. Develops and implements new ways of doing things. Fosters, embraces and welcomes change | | Can usually be counted on to implement tools. Generally responsive and interested in new ideas and ways of doing things. Sets personal and organization stretch goals. | | Grudging acceptance of new ways of doing things. Set in his ways. Resistant to change. Does not set stretch goals | |
| Recognition: Identifies, promotes and acknowledges excellent performance | Goes out of his way to recognize others. Adopts special recognition programs. Encourages and rewards top notch performance. | | Recognizes others for good work. Coaches and mentors others. Shows gratitude for a job well done. | | Has no special recognition programs other than those sponsored by SIR. Rarely acknowledges performance of others. Infrequently coaches. | |
| Influence Others: Brings others to his point of view | Anticipates the effects of his words/actions on others. Builds "behind the scenes" support | | Appeals to reason, facts. Uses persuasion. Is diplomatic. | | Slow to take action. Tends to let things just happen. Goes with the flow | |
| Consensus Problem Solving and Decision Making: Involves others in solving problems and decisions | Always involves others. Goes out of his way to include involved parties. Solutions are always well thought out. | | Usually builds support to solve problems. Occasionally may not include all parties Solutions usually work. | | Tends to establish solutions to problems without help of others. Presents solutions without building support | |
| Knowledge of SIR: Understands SIR rules, the leader's guide and RAMP Has computer skills | Understands all common SIR rules and follows the Leader's Guide and Schedule of Ops. Supports RAMP Has Excellent computer skills | | Understands basic SIR rules and the Leader's Guide. Uses research before seeking help. Applies Understands RAMP Has necessary computer skills for job | | Asks for help before doing any personal research. Has not reviewed SIR rules and Leader's Guide. Unclear about SIR rules. Poor computer skills | |

Note that this form is titled “Self-Assessment.” It is yours; it is up to you whether you wish to share it with anyone else. We think it will provide helpful guidelines as you conduct your recruiting job.

Take a look at the left-hand column. Here the valued behaviors and their definitions are described:

- Enthusiasm – Shows excitement and active interest
- Open Mindedness – Willing to try new things and open to ideas
- Recognition – Identifies, promotes and acknowledges excellent performance
- Influence Others – Brings others to his point of view
- Consensus Problem Solving and Decision Making – Involves others in solving problems and making decisions
- Knowledge of SIR – Understands SIR rules, Leader's Guide and RAMP

Note: The three columns to the right of the definitions provide scaled example of the behaviors. Obviously, few of us will fill the Outstanding column, but it is something to work toward. Take the form home, and when you have a quiet moment, check the boxes that seem to describe your leadership style. Then think to yourself, “Is this the way I want to lead the branch in affecting the Member’s experience?”

Hopefully you will find this helpful.

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

Section 4. 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? | | |
| 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.) | | |
| 3. Does the Branch Treasurer maintain separate accounting for each activity such as trips, Ladies Days, etc.? | | |
| 4. Are all Branch activities such as travel, bowling, golf, etc. financed by the participants and not by the Branch? | | |
| 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? | | |
| 6. Is the Branch Treasurer provided with a quarterly report from the person(s) handling Rooster (for sale) items? | | |
| 7. Does the Branch Treasurer maintain a ledger showing the receipts and disbursements for the Branch operations? | | |
| 8. Is the Branch being financed correctly? | | |
| 9. Is the Branch Treasurer using his Personal Checking Account for Branch Business? | | |

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

SETUP INSTRUCTIONS AND INITIAL DATA

Recommended: To keep this template "as is" for reuse in the future, first save it as a separate file to enter report data each month.

Enter the following initial data:

| | | |
|------------------------------------|----------|---|
| Branch | 200 | |
| Area | 0 | |
| Region | 0 | |
| Report Year | 2016 | |
| Beginning Cash Balance | \$100.00 | (Normally the ending cash balance of previous year) |
| Beginning Number of Active Members | 0 | (Normally the ending number of active members from previous year) |

Name of Branch Treasurer: Mr. Treasurer
(If a new Treasurer is appointed during the year, enter his name at the bottom of Form 28 for the first month he submits the report.)

Entering Monthly Accounts' Data:
Enter data in the "Month" column for each month's worksheet. Sub-totals, totals and YTD figures will calculate automatically.

Entering Cash Elements and Membership Data:
Enter Checking, Savings, Other, Membership and Report Date. Totals and Treasurer's name are completed automatically.

Printing and Distributing Monthly Reports:
Each monthly worksheet can be printed without further formatting. It may also be copied/saved as an individual file (Excel or PDF) for ease of distribution via email.

Default Report LATE Dates (automatically filled in - can be typed over here or on monthly report)

| | |
|-----|------------|
| Jan | 2/10/2016 |
| Feb | 3/10/2016 |
| Mar | 4/10/2016 |
| Apr | 5/10/2016 |
| May | 6/10/2016 |
| Jun | 7/10/2016 |
| Jul | 8/10/2016 |
| Aug | 9/10/2016 |
| Sep | 10/10/2016 |
| Oct | 11/10/2016 |
| Nov | 12/10/2016 |
| Dec | 1/10/2017 |

READY

FORM 28, SONS IN RETIREMENT MONTHLY CASH REPORT 200

| | | | | | |
|--|---------------------------------|----------------|----------|-----------|---------------|
| Branch | 200 | Area | 0 | Region | 0 |
| Month | January | Year | 2016 | | |
| BEGINNING CASH BALANCE (Total Cash) | | Line 1 | \$100.00 | Month | YTD |
| | | | | | \$100.00 |
| GENERAL ACCOUNTS | | | | | |
| Receipts | | | | | |
| 101 | Contributions | | \$0.00 | \$0.00 | |
| 102 | Interest | | \$0.00 | \$0.00 | |
| 103 | Other | | \$0.00 | \$0.00 | |
| Subtotal General Receipts | | Line 2 | \$0.00 | \$0.00 | |
| Disbursements | | | | | |
| 201 | Printing, Supplies etc | | \$0.00 | \$0.00 | |
| 202 | Postage | | \$0.00 | \$0.00 | |
| 203 | Officers' Expense | | \$0.00 | \$0.00 | |
| 204 | Guest Expense | | \$0.00 | \$0.00 | |
| 205 | State Board Pro Rata Assessment | | \$0.00 | \$0.00 | |
| 206 | Other | | \$0.00 | \$0.00 | |
| 207 | Other | | \$0.00 | \$0.00 | |
| Subtotal General Disbursements | | Line 3 | \$0.00 | \$0.00 | |
| NET GENERAL gain/loss | | Line 4 (2-3) | \$0.00 | \$0.00 | |
| CUSTODIAL ACCOUNTS | | | | | |
| Receipts | | | | | |
| 301 | Monthly Luncheon | | \$0.00 | \$0.00 | |
| 302 | Special Activities | | \$0.00 | \$0.00 | |
| 303 | Travel | | \$0.00 | \$0.00 | |
| 304 | Bowling | | \$0.00 | \$0.00 | |
| 305 | Golf | | \$0.00 | \$0.00 | |
| 306 | Rooster Items | | \$0.00 | \$0.00 | |
| 307 | Other | | \$0.00 | \$0.00 | |
| 308 | Other | | \$0.00 | \$0.00 | |
| Subtotal Custodial Receipts | | Line 5 | \$0.00 | \$0.00 | |
| Disbursements | | | | | |
| 401 | Monthly Luncheon | | \$0.00 | \$0.00 | |
| 402 | Special Activities | | \$0.00 | \$0.00 | |
| 403 | Travel | | \$0.00 | \$0.00 | |
| 404 | Bowling | | \$0.00 | \$0.00 | |
| 405 | Golf | | \$0.00 | \$0.00 | |
| 406 | Rooster Purchase | | \$0.00 | \$0.00 | |
| 407 | Other | | \$0.00 | \$0.00 | |
| Subtotal Custodial Disbursements | | Line 6 | \$0.00 | \$0.00 | |
| NET CUSTODIAL gain/loss | | Line 7 (5-6) | \$0.00 | \$0.00 | |
| ENDING CASH BALANCE (Total Cash) | | Line 8 (1+4+7) | \$100.00 | \$100.00 | |
| CASH ELEMENTS | | | | | |
| Checking | \$100.00 | Active | 0 | | |
| Savings | \$0.00 | Include in RPT | | | |
| Other | \$0.00 | | | | |
| Total | \$100.00 | | | 2/10/2016 | Mr. Treasurer |
| | | Report Date | | Treasurer | |

Dist: Asst State Treasurer, Regional Director, Area Governor, Big Sr, Branch Secretary

FORM 28, Rev 01/01/2017 951107

READY



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 copier or 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 Regional Director or 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.

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 luncheon 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 others. 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 is to 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.

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.

308 Other: Same as 307. In December this is used with 207 above to balance profits in custodial accounts.

Disbursements.

401 Luncheon Expenses: Food, site fees, bar etc.

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 no 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, it is line 306 for money received and line 406 for money paid to SIRinc supplier for items.

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.

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)... Its value goes here.

Other: - This could be the Petty Cash money outside of checking that you have for "Change" at a luncheon meeting. Other 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.

Total: - the Sum of the above 3 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 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: The Due Date is replaced with the "Date Sent" at the time you prepare your report. The report is "LATE" if not **received** by the State Assistant Treasurer by the "Due Date". Consider this to be like the IRS tax date. You are late if you exceed the Due Date.

The SIR Assistant State Treasurer has a directive to be complete with all branches having submitted their Form 28 and the information is entered in the Master Financial Database by the end of day for the 12th of each month. The State Treasurer reports are due out by the begging of day on the 14th.of each month. The Assist SIR State Treasurer can make changes to the month up until the 15th. 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.

Changes can be made to previous months after the 15th deadline. The Assistant cannot make these changes to previous months until around the 25th of the month. 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, you must correct them in the next 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...

New Topic 2020/04/05

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 2019 financial report created by the SIR State Treasurer to answer this.

Gross Income for 2019 was \$96,162.84

Total Expenses for 2019 was \$101,455.79

Administration expenses: \$9,023.46 8.9% Computer Software licenses, Computer hardware (networking and websites), postage, Corporation filing fees, office supplies,

Insurance: \$46,653.86 46.0% State corporation and the 110 active branches.

State Committees: \$4,724.87 4.7% Software expense, meetings, travel,

State Meetings: \$20,280.49 20.0% State Board Meetings, Town Hall Meetings, Annual Corporation meeting, Planning meetings (combined with select braches)

Region and Branch meetings: \$20,763.61 20.4% 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.

If we never reduced our total membership for all of 2020, we would have about 12,811 members. Divide that into the \$101,000 expense budget and you get. \$7.92 per member for the year

Since the State organization pays many of these expenses on a quarterly basis, including insurance, the state divides the \$7.92 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.

Due to difficulties in getting all 116 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 it to the Branch Treasurers.

This calculation is done by programming that produces the list of all Branch assessment invoices distributed to every Branch Big Sir, Secretary, and Treasurer about a month before the due date - 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".

46% 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 \$7.98 annual amount per person with their donations or dues in the first few months of the year. It is already collected. Our State President put out a message as to what the branches might do if they did not have the money for the assessment.

NOTE: Please pay the invoiced amount as published. If it seems to be incorrect, remember that it is based on the Form 28 data you provided to the State.

Treasurers Training Hanouts_2020_04_05 Ron Saltgaver – Training Committee.