



TRAINING LEADER'S GUIDE

Treasurer

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Training Leader's Guide Treasurer

Introduction (take about 10 minutes)

Introduce yourself and state your current job with SIR as well as other accomplishments. Then state, "Our training today will take about three hours. There is very little lecture; most training will be done in a participative workshop style. This is a style that received very high reviews from the leaders in last year's training.

The training has five 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

How to fill out the 2019 Form 28

How to analyze Form 28

Who can 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

the Recruiting Leaders and Team Members process in your internal recruiting efforts.

Are there any questions? OK, let's get going

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:

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

You need to memorize this statement, and take the opportunity to keep it in the minds of branch members as you interact with your branch.

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- **Handout LS 1 Job Description, Treasurer**

Your job's responsibilities are clearly spelled out in your job description. Let's take a few minutes for each of you to read it.

Allow time for participants to read the description, then ask, **“Who has questions?”** Respond to the questions. The participants will likely ask what is this SIR Leader Valued Behavior stuff? Tell them we'll discuss that later in this session.

Ask, “Now, is everyone clear about what this job is?” Respond to questions, and create clarity.

Section 2. The Interactive workshop (Take about an hour.)

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 improve 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

Prepare a Budget of the "General and Custodial Accounts" for the coming year.
Estimate your expected Receipts and Expenses.

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 tool) 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.

Report at each BEC the financial status of the branch. Present for approval the Form 28 report that is sent to the State. Present for approval a budget report for the month preceding the BEC meeting.

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.

Be an Ambassador for your branch.

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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:

- Have 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.
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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.

Your Branch and State SIR are non-profit but NOT the type that is tax deductible.

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. Rule 7, Rule 13, Rule 30, Rule 38, and the general guideline that the expense should benefit the Branch and not an individual or outside entity.

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.

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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. This helps with approvals and audits.

Paying pro-rata fees to the State Treasurer:

Fees such as the State Quarterly Assessment can be paid immediately without prior BEC approval. However, all treasurer transactions are brought to your next BEC meeting for review. This fee is currently \$7 per active member per year and it is paid quarterly. Thus, your branch is assessed \$1.75 per person per quarter

to fund State expenses including Insurance (50% of pro-rata receipts), training costs, Board and State Committee travel, etc.

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. Contact the State SIR Treasurer, Karl Ryden, immediately. He will most likely have you make a copy and send him the original information via snail mail directly, and he will take over from there.

YOU ARE NOT TO COMMUNICATE DIRECTLY WITH THE 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? We strongly recommend that you back-up your electronic files to an unique file name 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. A thumb drive with as little as 8 gigabytes of memory is less than \$5 at this writing. When you finish the monthly report back you information (Form 28 and electronic Ledger) into a dated file like Treasurer_2019_01 for January; 19_02 for February... on the thumb drive.

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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.

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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 at 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 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.

Give an overview of General Accounts and Custodial Accounts. Monthly column and meaning of Year To Date YTD. Line Numbers 1,2,3,4(2-3) etc.

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Form 28 – Examined

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)		
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CASH ELEMENTS	
Checking	
Savings	
Other	
Total	

MEMBERSHIP	
Actives	
Include HLM's	

The Report Area of the Form 28: **P9:**
List of Items **P21** **Now back to page 9**

Beginning Cash Balance: Line 1

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. Subtotal **Line 2**

Expense Line Items:

These are items of expenses. postage, supplies, annual web fees, etc. Subtotal **Line 3**

Net General gain/loss **Line 4** which is Line 2 minus Line 3.

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. Subtotal Custodial Receipts **Line 5**

Expense Line Items:

These are items of expenses paid for luncheons and events.

Subtotal Custodial Disbursements **Line 6**

Net Custodial gain/loss **Line 7**

Ending Cash Balance (total Cash) **Line 8** = Line 1+ Line 4 + Line 7

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: P10:

Monthly:

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

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) So Not remove the Second “Other” row from the Spreadsheet.
- 4) Do not interchange titles of the Line Items.

You can do the following:

- 1) You can change the Line Item Title 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 e.g. Bowling.

P11 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. OR
- 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.

Lets get Started:

Get a New copy of your Form 28 from SIRinc.org... Several changes were made to help prevent errors. Member Information; SIR Forms; Form 28 – Excel with totals.

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 will arrive at the Setup Worksheet.

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

Enter the following initial data:

Branch	200	
Area	0	
Region	0	
Report Year	2018	
Beginning Cash Balance	\$100.00	(ending cash balance...
Beginning Number of Active Members	0	(ending number active members..

Name of Branch Treasurer: Mr. Treasurer

You are now ready to start the monthly reporting.

Read the List of Items: See the file (Treasurer_Training_Handouts_181014) Page 23 for a description of the intent of the account line items.

Entering Data into the Monthly Form 28 worksheet: P12

Make sure you are have your cursor on the proper Monthly Column. If this is the January Report, make sure you are working with the January Monthly Column. If this is the July Report, make sure you are working on the July Monthly Column.

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 the text formula instead of a value in a 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 (including Honorary Life Members but excluding Inactive) 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 Active Membership would reflect the membership before the February BEC meeting.

This number should match the Form 27 membership report that reflects membership after the 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 PDF format. It is readable on nearly all computers and can be generated from most computer spreadsheet programs. When selecting the Print function, select your printer to be "Print to PDF".

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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 the Branch Secretary to put into the Branch History.

Making Changes to previous months. (send the entire Form 28 is best)

It is allowed but please minimize this as the State Assistant Treasurer must manually make these changes with some difficulty.

You will need to tell us **in the text** of your **email** where the changes were if beyond last month. Otherwise, It is impossible for the State to find the changes.

2018 Form 28 "Monthly"

The current style for the Form 28 Excel file began use in 2017.
The "Monthly" Form 28 proposed for 2021 has a revision of 20200310 or later.

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.

Remaining items in handout:

Form 29 – Audit Report Front and back page P17 - 18

Form 28 – Setup Page and January worksheet. P19

Form 15 – Expense Claim Voucher P20 – 21

Supplemental Information – Form 28 Line Items P22-24

Sample Budgets
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Section 3. SIR Leader Valued Behaviors (take about 15 minutes)

3.1. History (take about 5 minutes)

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.

You are critical leaders 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 (take about 10 minutes)

- Handout LS 14 SIR Leader Self-Assessment

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Handout 15 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	

3.2.1. The Valued Behaviors Defined: **P15:**

Warning: The form is backward from typical forms: 1 is the best and 3 worse.

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 (take about 25 minutes)

Re-review the Treasurer learning.

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.

Course Evaluation Handout:

Treasurers_Leaders_Guide_2020_03_10 Ron Saltgaver – Training Committee.