# CHAPTER RECORD KEEPING

# INSTRUCTIONS AND EXAMPLES

# ALL FORMS

**Disclaimer:**

**This material is being presented the way Headquarters wants information to be posted**

**All training material has been reviewed by Headquarter Accounting and adjustments made according to their guidance**

**ALL FORMS ARE ON THE CSR WEBSITE IN BOTH EXCEL AND PDF FORMAT.  All forms can be downloaded for print or active hands-on calculations.**

*Updated: June 23, 2015*

# INDEX

# CHAPTER REPORTING

**\*\*\*\* Sample forms are Included in each section \*\*\*\***

# I

## OVERVIEW

Chapter reporting is a critical part of the overall operation of the corporation. Funds are distributed to chapters through the corporation's statewide budget. All funds in the statewide budget must be accounted for. Chapter responsibility is to report to corporate office on the movement of those funds within the chapter.

This section of the Guide includes instructions/procedures for keeping chapter records clear and accurate.

The following are the reporting documents required to be maintained by the chapter:

1. Ledger for both Checking and Savings type accounts– ALL ACCOUNTS
2. Totals for Codes – total of all monies charged against all accounting codes
3. Financial Report – for chapter meetings
4. Quarterly Financial Report – sent to HQ at the end of every quarter
5. Disbursement Report – for Grants and other CSR Board approved funds issued to a chapter
6. Inventory Report – for all chapter equipment
7. Budget – 3 year
8. Bank statements for ALL funds issued to the chapter i.e. Checking, Savings, all Accounts with maturity dates, etc
9. Cancelled Checks
10. Receipts and all documentation of expenses
11. Minutes of all meetings
12. Sign-in sheets for all meetings

**** Record retention is 4 years ****

# WHAT IS A BANK STATEMENT

A Bank Statement is past history of your bank account.  A statement covers records from the 1$^{st}$ day of the month to the last day of the month.  Statements are usually available no later than the 10$^{th}$ of the following month.  Sooner if accessed online.

It provides a record of the deposits made to the account and checks that have cleared but only for a 30 day time frame.

QUESTION:  Is this current information?

NO:  By the time you get it – it is after the fact.

**NEVER** Use a bank statement balance for your

1. Ledger beginning or ending balance
2. Monthly report
3. Quarterly report

NEVER make entries to your ledger from the Bank Statement i.e. check dates and information, etc.

**ONLY** INFORMATION TO POST FROM BANK STATEMENT:

The only information taken from the bank statement is the **interest amount earned** as of the last day of the month – post to the ledger with effective date

# II

## RECEIPTS/DISBURSEMENTS LEDGER

# The ledger is the most important recording document for the chapter finances.

A ledger is similar to a "check register" for your checking account. It documents receivables (deposits – dues, Interest, other income) and expenditures (checks written and drawn on the chapter account). The ledger is **CURRENT TIME – NOT AFTER THE FACT**. All entries are made the day the transaction takes place.

**Every entry on the ledger MUST be backed up by a supporting document (a piece of paper) giving "permission" to spend or deposit funds.**

A copy of the ledger may be used as a Financial Report for the chapter meeting. Members are entitled to copies of financial reports.

Treasurer must:
1. Maintain a ledger for Checking account(s) – (Operating Account)
2. Maintain a ledger for ALL Savings type accounts (Reserves) – regular savings, special projects accounts, CD, Money Markets, etc
3. Accurately record ALL deposits and disbursements to the ledger
4. All entries are made on the date the transaction takes place, i.e. deposit made, check is written.
5. Record all transactions to appropriate charging code (Exhibit 1)
6. Beginning balance, of the new month/year, must be equal to the ending balance **on the ledger** for the previous month/year.
7. Balance to the bank statement at the end of each month – take into account all checks cleared and all outstanding checks, deposits and interest earned. The **reconciled** bank balance must agree with the ending balance on the ledger.

| Date | Code | Check # | Description | Deposit | Expense | Balance |
|------|------|---------|-------------|---------|---------|---------|
| Post the date of transaction | Charging code for transaction | Check number of check written | Explanation of transaction details | Amount of deposit | Amount of Check Written | Balance of funds after transaction |

   1   **DATE** - All dates are CURRENT – <u>the day the transaction takes place</u>. Deposit made, check written, etc. **DO NOT** use date from bank statement

**2 CODE** – transaction **MUST** be charged to a code for what is taking place. Note: <u>Advances are charged to a Holding Code</u> until Expense Claim, Invoice or Receipts are submitted for appropriate activity.

**3 CHECK #** - Check number of chapter check written. If check is VOID it must be entered with that explanation. These will be checked back to bank statement when received. Entries should be in consecutive order.

**4 DESCRIPTION** – This is a complete accounting of what the transaction is - Dues allocation, other income, travel claim, meals, etc. Include information that will help track and locate paperwork if necessary. (HQ check number, Grant number, Personal check number, etc)

**5 DEPOSIT** – All monies **MUST** be deposited to chapter account(s) regardless of purpose. Monies for special projects paid from dues money are described as such on the Ledger.

**6 EXPENSE** – ALL expenses **MUST** be paid from the chapter checking/operating account. Description for each must be noted. If using money from Savings for an expense, it must be transferred to the checking account and a chapter check written.

**7 BALANCE** – This is a running balance of all funds in the chapter – balance will change as each transaction is completed on ledger. **This balance is used as beginning or ending balance on all reports.** It **IS NOT** the balance on the Bank Statement.

There are two types of expenses.

1. **NORMAL/REGULAR EXPENSES**. These expenses are those that occur on a regular basis for the operations of chapter business i.e. chapter meetings, newsletter, printing of minutes, travel advance or expense, etc. They DO NOT require a motion and vote of the members.

2. **OTHER EXPENSES** require a motion and a vote of the membership i.e. special purchase of equipment, advance for working fund for special event, donation to charity or scholarship fund, etc. They then require the appropriate request form to issue the check.

# ***** SEE SAMPLE LEDGER IN THIS SECTION *****

**Entry 1 – Beginning Balance –** this balance **MUST** match the ending balance from the previous month. This balance **MUST** also be balanced to the Bank Statement at the end of each month after it has been reconciled.

**Entry 2** – **Dues Allocation** – This is the dues check received from Headquarters. Enter Date received; Code 001; Description - Enter month it covers, ACH Date-direct deposit- (for tracking purposes) and the number of members paid in that check; Amount. This enables you to verify you have received the right amount. **Chapter receive a copy of the Dues Allocation Report each month showing ACH deposit.**

## Member Meetings

When money is collected from members to help pay for meals at a meeting it becomes a "share of cost" for the expenses. It should be posted as a credit to Code 101 – Meetings. This is to offset the actual expense. Begin your entries with the check written for total expense. On the next line enter credit. This will show offset in balance.

**Entry 3** - Enter Date of meeting; Code 101, Check # (345), Description beginning with vendor (Sizzler); reason for check (Member Meeting); Number present, Amount of Check ($300.00)

**Entry 4** – Enter Date of Meeting; Code 101; Dep; Description - Member Meeting - Member Contributions to Lunch - number of paid members x contribution amount (25 x $10.00); under EXPENSES enter **minus** (-) the amount received (-$250.00). In Excel this will show in a bracket ($250.00). This will subtract from the total balance reflecting the change.

Manually – enter in ($250.00) and subtract it from the expense $300.00. The balance on the ledger will reflect the change.

This shows everything posted to the Code 101 for Meetings with actual cost to chapter of $50.00. This has to be posted correctly or there will be a larger deduction than should be.

**Entry 5** – **Newsletter expense** – this is considered a **normal/regular expense**. **No motion needed.** Enter date check is written (1/13/2014) – Not the date check clears the bank: Code 104; Check #: (346); Description – Begin with vendor and show enough information to be able to track; check amount. This can only be paid if an INVOICE/RECEIPT is received.

**Entry 6 – Newsletter expense** - If a member writes a check to the US Postmaster for the postage it would be entered as such and charged to Code 104. Date, Code, Check #, Jane Smith – personal Check # 1250 to US Postmaster – for newsletter mailing $100.00. **Must have a copy of the cancelled check (front and back) and receipt from post office.**

**ADVANCE - CHECK REQUEST FORM –**

Advances can be issued for various reasons.  Travel being the most common.  A purchase of equipment or a special meeting requiring a working fund is two other common expenses**.**

**EXAMPLE 1 – <u>This is the process for purchases, a working fund, etc</u>**

**Purchase of laptop and software – actual cost unknown.  A MOTION BY MEMBERS NEEDED - WITH NOT TO EXCEED AMOUNT ($600.00).**   If member does not want to pay from their pocket and be reimbursed, the member would complete a Check Request Form, signed by President and given to Treasurer for the check to be issued.

**Entry 7** – **Advance** – Date check is written (1/14/2014) Code 402 – ADVANCE – Check # (348); Description – T. Jones, purchase of laptop and software; amount ($600.00)

**NOTE:  402 is a holding code when there is nothing specific to charge to.**  Until there is an actual expense (receipt/invoice) it cannot be charged to any other code. <u>Intent does NOT qualify expense.</u>

**NOTE:  ADVANCE CLEARED** – There are three possible scenarios. 1. Total expense equals amount of Advance – 2. Total expense is more than amount of Advance and 3. Total expense is less than Advance.  If less the member would provide a check back to the chapter for the difference.  If more a check would be issued from the chapter for the difference.

**Entry 8 – Scenario 1 – Advance Cleared** - **COST OF PURCHASE WAS EXACT AMOUNT -** Date Cleared;    Code 402; Description beginning with ADVANCE CLEARED, T. Jones, purchase of Laptop and software, Serial # 3546755886578; Amount – enter **-$600.00.** This will show as ($600.00).  This clears the advance under Code 402.

**Entry 9 – Charge to appropriate expense code**. Date; Code 409; no check #; Description - T. Jones, purchase of Laptop and software, Serial # 3546755886578; Amount ($600.00)

**Entry 10 - Scenario 2** - **Advance Cleared** – **COST IS MORE THAN ADVANCE** - all advances MUST CLEAR and record shown.
Date Cleared; Code 402; Description beginning with ADVANCE CLEARED, T. Jones, purchase of Laptop and software, Serial # 3546755886578; Amount – enter **-$600.00.** This will show as ($600.00).  This clears the advance under Code 402.

**Entry 11 - Charge to appropriate charge code**. Date cleared - (1/20/2014); Code 409; Description all information include total amount ($625.00 – balance due T. Jones); Amount $600.00

**Entry 12**:  **Write check for difference to member** - Date Check written (1/20/2014); Code 409; Description – name, purchase, balance Due $25.00; Amount ($25.00)

**Entry 13 – Scenario 3 – Advance Cleared** - **COST IS LESS THAN ADVANCE** - Date Cleared (1/20/2014) Code 402 Description - **Advance Cleared** with description and T. Jones paid difference with a personal check; Amount $575.00

**Entry 14 –** Date:  Code: 402; Dep: Description – Advance Cleared - T. Jones paid difference with personal check #6789; Amount $25.00

**Entry 15 -** Date cleared (1/20/2014); Code 409; Description – T. Jones – Laptop and Software purchase; Total Cost ($575.00)

**Entry 16 – Interest** - Only the interest from a checking account will be posted to the Operating ledger.  Interest from savings will be posted to a ledger for each savings type account held by the chapter.  **See ledger example.**

**Entry 17 – Dues Allocation – February 2014**

**TRAVEL ADVANCE REQUEST - CLEARED BY EXPENSE CLAIM – These entries will be similar to EXAMPLE 1 above (3 scenarios)**

**Entry 18 - TRAVEL ADVANCE** - Enter date Check issued (1/2/2014); Code 402; Check Number (350) Description for the request; Amount ($500.00).  **This DOES NOT require the vote of membership** but does require the use of the Travel Advance Request form signed by the President or presiding officer.

**Entry 19** - **TRAVEL ADVANCE CLEARED** – Date cleared (2/28/2014), Code 402 Description; Amount of Advance -$500.00 with show as ($500.00).

**Entry 20** – **Charge to appropriate code** – Date (2/28/2014); Code 302 Description Travel to CSR BOD February 25th thru 27th.  Total expense $700.00; Amount of Advance Cleared ($500.00) Actual expense $700.00

**Entry 21** - **Balance due Member**: Date (2/28/2014); Code 302; Check # (351); Description - B. Smith - CSR BOD Feb 25th thru 27, 2014; Amount due ($200.00)

For other examples see above – see entries on sample ledger

**Entry 22 –** Interest from Checking – Month of February

**Entry 23:  AWARD** – Chapter receives an Award for Best Chapter. Enter on ledger as Code 0001A – Subject of Grant – ACH Date – Amount.  This is the same procedure for a chapter GRANT

**Entry 24:  Dues Allocation** – March 2014

**TRANSFER OF FUNDS**

> **Transfer between Savings and Checking** – Entry must be made to Checking Account ledger as a transfer from the Savings account.  Some chapters have more than one account. Account being used MUST be identified by the account number.  If the transfer is being made for a specific purpose i.e. issue a scholarship check, special project, etc it must be identified in the description on the ledger.  A separate ledger is kept for the Savings accounts and the entries should match.

**Entry 25:  Date of Transfer** (3/2/3014); Code 201; Check # - TSFR; Description - show Savings Account Number and reason for transfer; Amount ($500.00)

**Entry 26 - Use of funds transferred** – Date check written (3/2/2014) Code 201; Check # (352); Description:  if funds are transferred for a specific purpose this must show in the description (Scholarship).  Amount $500.00

**Use Check Request form giving permission to Treasurer to write the check**

**Entry 27 - Transfer from Checking to Savings** – date; Code 411; TSFR; Transfer from checking to Savings Acct # 5678910; $400.00   Accounts must be identified in entries on both ledgers

**DONATIONS**

**Donations** – Members may want to make donations to projects, chapter in general, scholarship funds, etc.  These MUST be deposited into a separate checking account and disbursed from there.  Personal funds cannot be mixed with DUES dollars unless they are offsetting the donation expense.

If personal donations are to OFFSET the chapter's donation amount it would be entered in the Operating Account ledger under Code 201, Community Relations.

**Entry 28: DONATIONS** (3/15/2014) Code 201; Check (DEP); Description –Member Donations to chapter for service project – Food Bank; Amount – ($300.00)

**Entry 29**: Donations to something is coded appropriately – Date check written (3/20/3014) Code 201; Check # (353) Description:  Donations to Food Bank; Amount $500.00. The member donations were an offset.

If Member Donations were to be over and above the Chapter Donation ($500) it would be deposited into a separate account and a separate check written and sent together. (Two checks: $500 & $300).

**Entry 30- VOID** – Enter Date; Code-blank; Check # (354); Description.  Enter all checks into ledger.  A voided check needs to be entered for accountability purposes.  If a check was written and returned for some reason make a notation of what happened and re-issue the new check. Check# (354)

**Entry 31**:  **Reimbursement for Supplies** – Date; Code 404; Check # (355); Description - member name who purchased and what was purchased; Amount ($50.00)

**Entry 32:**  Interest from checking Month of March

**Entry 33:  Totals of all columns for period.   Deposit; Expenses; Balance**

# REMEMBER

# The ledger is the most important recording document for the chapter finances.  It is a running record of all transactions.  You can and should be as detailed as possible without being lengthy.  Document check numbers of checks received names and reason for expense and so on.

**RECEIPTS/DISBURSEMENT LEDGER**

## CHECKING ACCOUNT - OPERATING FUNDS

| ENTRY | DATE | CODE | CHECK # | DESCRIPTION | DEPOSIT | EXPENSE | BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | 1/1/2014 | | | Beginning Balance - THIS IS THE SAME AS ENDING BALANCE THE PREVIOUS MONTH | | | $ 5,000.00 |
| 2 | 1/5/2014 | 001 | ACH | Dues Allocation - January 2014 - HQ date Jan 3, 2014 - (1465) | $ 1,512.75 | | $ 6,512.75 |
| 3 | 1/10/2014 | 101 | 345 | Sizzler - Member Meeting - 25 members, 3 guests | | $ 300.00 | $ 6,212.75 |
| 4 | 1/10/2014 | 101 | Dep | Member Meeting - Member contribution for lunch - 25 @ $10.00 | | $ (250.00) | $ 6,462.75 |
| 5 | 1/13/2014 | 104 | 346 | Mail Mgmt Group - Newsletter print/mail - Jan/Feb 2014 Issue 1 | | $ 700.00 | $ 5,762.75 |
| 6 | 1/13/2014 | 104 | 347 | Jane Smith - Check # 1250 to US Postmaster - postage for newsletter | | $ 100.00 | $ 5,662.75 |
| | | | | USE OF CHECK REQUEST FORM - 3 SCENARIOS CLEARED BY RECEIPTS | | | $ 5,662.75 |
| 7 | 1/14/2014 | 402 | 348 | ADVANCE - T Jones - purchase of laptop/software/etc - total unknown | | $ 600.00 | $ 5,062.75 |
| 8 | | 402 | Scenario 1 | ADVANCE CLEARED - T Jones | | $ (600.00) | $ 5,662.75 |
| 9 | | 409 | | Purchase of laptop and software; Serial # 3546755886578 | | $ 600.00 | $ 5,062.75 |
| | | | Scenario 2 | ADVANCE - T Jones - purchase of laptop/software/etc - total unknown | | $ 600.00 | $ 4,462.75 |
| 10 | 1/20/2014 | 402 | | ADVANCE CLEARED- T Jones - purchase of laptop/software/etc - total $625.00 | | $ (600.00) | $ 5,062.75 |
| 11 | 1/20/2014 | 409 | | T Jones - purchase of laptop/software, Serial # 3546755886578 - total $625.00 - ck due to T Jones for $25.00 | | $ 600.00 | $ 4,462.75 |
| 12 | 1/20/2014 | 409 | 349 | T Jones - purchase of laptop/software - total $625.00 - ck to T Jones | | $ 25.00 | $ 4,437.75 |
| | | | Scenario 3 | ADVANCE - T Jones - purchase of laptop/software/etc - total unknown | | $ 600.00 | $ 3,837.75 |
| 13 | 1/20/2014 | 402 | | ADVANCE CLEARED- T Jones - purchase of laptop/software/etc - total $575.00 - | | $ (575.00) | $ 4,412.75 |
| 14 | 1/20/2014 | 402 | Dep | Personal Ck # 6789 received from T Jones to clear advance $25.00 | | $ (25.00) | $ 4,437.75 |
| 15 | 1/20/2014 | 409 | | T Jones - Purchase of Laptop and Software, Serial # 3546755886578 | | $ 575.00 | $ 3,862.75 |
| 16 | 1/30/2014 | 002 | Dep | Interest from Checking Account | $ 0.38 | | $ 3,863.13 |
| 17 | 2/2/2014 | 001 | ACH | Dues Allocation - February 2014 - HQ- date Jan 3, 2014 - (1465) | $ 1,512.75 | | $ 5,375.88 |

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# Example

RECEIPTS/DISBURSEMENT LEDGER

## CHECKING ACCOUNT - OPERATING FUNDS

| # | Date | Type | GL | Description | Receipt | Disbursement | Balance |
|---|------|------|-----|-------------|---------|--------------|---------|
| | | | | **REQUEST BY TRAVEL ADVANCE FORM CLEARED BY EXPENSE CLAIM** | | | $ 5,375.88 |
| 18 | 2/2/2014 | 350 | 402 | **TRAVEL ADVANCE** - B Smith - CSR BOD Mtg - Feb 25th thru 27th 2014 - Burlingame | | $ 500.00 | $ 4,875.88 |
| 19 | 2/28/2014 | | 402 | **TRAVEL ADVANCE CLEARED** - B Smith - CSR BOD Mtg -Feb25 thru 27th 2014 - Burlingame - TOTAL EXPENSE $700.00 - **CLEARED BY USE OF EXPENSE CLAIM** | | $ (500.00) | $ 5,375.88 |
| 20 | 2/28/2014 | | 302 | B Smith - CSR BOD Mtg -Feb 25th thru 27th 2014 - Burlingame total expense $700.00 Balance due B Smith $200.00 | | $ 500.00 | $ 4,875.88 |
| 21 | 2/28/2014 | 351 | 302 | B Smith - CSR BOD Mtg -Feb 25th thru 27th 2014 - Burlingame total expense $700.00 Balance due B Smith $200.00 | | $ 200.00 | $ 4,675.88 |
| 22 | 2/28/2014 | Dep | | Interest from Checking Account | $ 0.48 | | $ 4,676.36 |
| 23 | 3/1/2014 | ACH | 001A | **AWARD** -Best Chapter - ACH | $ 1,000.00 | | $ 5,676.36 |
| 24 | 3/2/2014 | ACH | 001 | Dues Allocation - March 2014 - HQ date 3/2/2015 (1465) | $ 1,512.75 | | $ 7,189.11 |
| | | | | **TRANSFER OF FUNDS** | | | $ 7,189.11 |
| 25 | 3/2/2014 | TSFR | 201 | From Savings Acct# 6476589 to Checking - for scholarship to Jean Thomas **MOTION MADE BY MEMBERS to give scholarship** | $ - | $ (500.00) | $ 7,689.11 |
| 26 | 3/2/2104 | 352 | 201 | Scholarship to Jean Thomas - Issue via Motion & Check Request form | | $ 500.00 | $ 7,189.11 |
| 27 | 3/13/2014 | TSFR | 411 | Checking to Savings Acct# 5678910 - to regular savings | | $ 400.00 | $ 6,789.11 |
| | | | | **DONATIONS** | | | $ 6,789.11 |
| 28 | 3/15/2014 | Dep | 201 | Member Donations to chapter for Service Project - Food Bank | $ - | $ (300.00) | $ 7,089.11 |
| 29 | 3/20/2014 | 353 | 201 | Donation to Food bank | | $ 500.00 | $ 6,589.11 |
| 30 | 3/21/2014 | 354 | | **VOID - Check returned by Jane Downer, wrong amount - re-issued new check** | | | $ 6,589.11 |
| 31 | 3/25/2014 | 355 | 404 | Jane Downer - reimbursement for supplies | | $ 50.00 | $ 6,539.11 |
| 32 | 3/30/2014 | Dep | | Interest from Checking Account | $ 0.67 | | $ 6,539.78 |
| 33 | **3/30/2014** | | | **1st Qtr Ending Balance** | **$ 5,539.78** | **$ 4,000.00** | **$ 6,539.78** |

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# SAVINGS LEDGER

## SAVINGS ACCOUNTS AND ALL SAVINGS TYPE ACCOUNTS WITH MATURITY DATES

| SAVINGS ACCT INFORMATION | DATE | CODE | DESCRIPTION | DEPOSIT | EXPENSE | BALANCE |
|---|---|---|---|---|---|---|
| | | | | | | $   - |
| USA Bank ACCT# 5678910 Regular Savings | 1/1/2014 | | Beginning Balance | | | $ 3,000.00 |
| | 12/31/2013 | 002 | Interest earned | $ 0.95 | | $ 3,000.95 |
| | 3/13/2014 | TRSF | Transfer from Checking | $ 400.00 | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| | | | | | | $ 3,400.95 |
| IF YOU HAVE MORE THAN ONE SAVINGS ACCOUNT, CD's, MONEY MARKETS, ETC. THEY MUST BE LISTED SEPARATELY WITH ALL INFORMATION.  A LEDGER MUST BE KEPT ON EACH | | | | | | |
| ***** BANK STATEMENTS MUST BE INCLUDED WITH QUARTERLY REPORTS TO HEADQUARTERS ***** | | | | | | |
| USA Bank ACCT# 6476589 Scholarship Acct | 1/1/2014 | | Beginning Balance | | | $ 1,000.00 |
| | 1/15/2014 | 003 | Donation from membership donation box | $ 100.00 | | $ 1,100.00 |
| | 3/2/2014 | TRSF | Transfer to Checking - for Scholarship to Jean Thomas | | $ 500.00 | $ 600.00 |
| | | | | | | $ 600.00 |
| | | | | | | $ 600.00 |
| | | | | | | $ 600.00 |
| | | | | | | $ 600.00 |
| | | | | | | $ 600.00 |
| | | | | | | $ 600.00 |
| USA Bank ACCT# 34567788 Certification of Deposit (CD) Start 1/1/2013 Maturity 12/31/2015 | 1/1/2013 | | Opening Deposit | | | $ 5,000.00 |
| | 12/31/2013 | 002 | Interest Earned for December 2013 | $ 21.00 | | $ 5,021.00 |
| | | | | | | $ 5,021.00 |
| | | | | | | $ 5,021.00 |

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# III

# TOTAL BY CODES

- ✓ Charge codes are an accurate reporting of expenses and income.
- ✓ Charge codes are critical to tracking funds issued to chapters and expenditure of those funds.
- ✓ Each transaction (deposits/ expenditures) **MUST** be assigned a code for this purpose.

**\*\*\*\* SEE EXHIBIT 1 \*\*\*\***

Using this format will provide all information needed for the Chapter Treasurer's Report and Quarterly Financial Report for Headquarters

**Form Instructions**

1. Form is divided into 4 Quarters

2. There are two sections - Revenue/Income and Expenditure

3. Enter dollar amount under appropriate code for the appropriate quarter

4. Each quarter will total separately for each code

5. Quarterly Sub Total will be done for total Income and Expenditures

6. Grand Total will be at bottom of the page. This will include ALL quarters as they are completed

## SEE EXAMPLE

**THESE TOTALS WILL BE USED TO COMPLETE THE QUARTERLY FINANCIAL REPORT FOR THE CHAPTER**
**AT THE END OF THE YEAR THEY CAN BE USED TO PUT TOGETHER THE BUDGET FOR THE NEXT YEAR**

**Exhibit 1**

## CSR CHAPTER CHART OF ACCOUNTS

**INCOME ACCOUNTS**

| | |
|---|---|
| 001 | Dues Revenue |
| 001A | Grants |
| 002 | Interest |

**EXPENSE (DISBURSEMENT) ACCOUNTS**

Local Operations

| | |
|---|---|
| 101 | Chapter Meetings |
| 102 | Chapter Executive Officer Meetings |
| 103 | Officer's Stipends |
| 104 | Newsletter/Website |
| 106 | Member Recruitment and Retention |

Community Operations

| | |
|---|---|
| 201 | Community Relations |

Statewide Activity

| | |
|---|---|
| 301 | General Council |
| 302 | CSR Board of Directors Meetings |
| 304 | CSR Committee Meetings |
| 305 | CSR Delegate Assembly |
| 306 | CSEA Statewide Meetings |
| 307 | PERS Board Meeting and Lobby Day |

Other Expense

| | |
|---|---|
| 401 | Training |
| 402 | Travel Advance **(DO NOT SHOW ON BUDGET)** |
| 403 | Telephone/Internet |
| 404 | Supplies |
| 405 | Postage |
| 407 | Rent |
| 408 | Equipment Maintenance/Rental |
| 409 | Equipment Purchase |
| 410 | Service Charge |
| 411 | Miscellaneous |

TOTAL EXPENDITURES BY CODE

## INCOME

| QTR | 001 | 001A | 001B | 002 |
|---|---|---|---|---|
| 1st | $ 1,512.75 | $ 1,000.00 | $ - | $ 0.38 |
| | $ 1,512.75 | | | $ 0.48 |
| | $ 1,512.75 | | | $ 0.67 |
| Total -Qtr | $ 4,538.25 | $ 1,000.00 | $ - | $ 1.53 |
| SUB TOTAL | | | $ 5,539.78 | |
| 2nd | | | | |
| Total-Qtr | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | |
| 3rd | | | | |
| Total-Qtr | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | |
| 4th | | | | |
| Total-Qtr | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | |
| QUARTER TOTALS | $ 4,538.25 | $ 1,000.00 | $ - | $ 1.53 |
| SUB TOTAL | | | $ 5,539.78 | |
| 2013 Rollover | | | $ 5,000.00 | |
| INCOME GRAND TOTAL | | | $ 10,539.78 | |

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Example

# Example

TOTAL EXPENDITURES BY CODE

## EXPENDITURES

| | 101 | 102 | 103 | 104 | 106 | 201 | 301 | 302 |
|---|---|---|---|---|---|---|---|---|
| | Chapter Meetings | E-Board | Stipend | Newsltr | Member Recruitmt | Community Relations | General Council | CSR BOD |
| | $ 300.00 | | | $ 700.00 | | $ (300.00) | | $ 500.00 |
| | $ (250.00) | | | $ 100.00 | | $ 500.00 | | $ 200.00 |
| | | | | | | $ (500.00) | | |
| | | | | | | $ 500.00 | | |
| | $ 50.00 | $ - | $ - | $ 800.00 | $ - | $ 200.00 | $ - | $ 700.00 |
| SUB TOTAL | | | $ 4,000.00 | | | | | |
| | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | | | | | |
| | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | | | | | |
| | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SUB TOTAL | | | $ - | | | | | |
| | $ 50.00 | $ - | $ - | $ 800.00 | $ - | $ 200.00 | $ - | $ 700.00 |
| | | EXPENDITURE | | | | GRAND TOTAL | $4,000.00 | |

### YEAR TO DATE TOTALS

| INCOME | $ 10,539.78 |
|---|---|
| EXPENSES | $ 4,000.00 |
| BALANCE | $ 6,539.78 |

19 B

**TOTAL EXPENDITURES BY CODE**

## EXPENDITURES

| 304 | 305 | 306 | 401 | 402 | 403 | 404 | 405 |
|---|---|---|---|---|---|---|---|
| CSR Com | Delegate Assembly | CalPERS/ PAC-Lobby Day | Training | Advance | Tele/ Internet/ Website | Supplies | Postage |
| | | | | $   600.00 | | $   50.00 | |
| | | | | $  (600.00) | | | |
| | | | | $   600.00 | | | |
| | | | | $  (600.00) | | | |
| | | | | $   600.00 | | | |
| | | | | $  (575.00) | | | |
| | | | | $   (25.00) | | | |
| | | | | $   500.00 | | | |
| | | | | $  (500.00) | | | |
| $   - | $   - | $   - | $   - | $   - | $   - | $   50.00 | $   - |
| | | | | | | | |
| $   - | $   - | $   - | $   - | $   - | $   - | $   - | $   - |
| | | | | | | | |
| $   - | $   - | $   - | $   - | $   - | $   - | $   - | $   - |
| | | | | | | | |
| $   - | $   - | $   - | $   - | $   - | $   - | $   - | $   - |
| $   - | $   - | $   - | $   - | $   - | $   - | $   50.00 | $   - |

19 C

## TOTAL EXPENDITURES BY CODE

### EXPENDITURES

| | 406 | 407 | 408 | 409 | 410 | 411 |
|---|---|---|---|---|---|---|
| | Dues/ Publications | Rent | Equipmt Rent/Mtce | Equipmt Puchase | Service Charges | MISC |
| | | | | $ 600.00 | | $ 400.00 |
| | | | | $ 600.00 | | |
| | | | | $ 25.00 | | |
| | | | | $ 575.00 | | |
| | $ - | $ - | $ - | $ 1,800.00 | $ - | $ 400.00 |
| | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | $ - | $ - | $ 1,800.00 | $ - | $ 400.00 |

19 D

# IV

# QUARTERLY FINANCIAL REPORT

**Quarterly Financial Reporting is required by law**.  If a chapter has chosen to have Headquarters do their books monthly they will not be required to do a separate report.

Those chapters who choose to file a quarterly report must include:

- ♦ Funds ISSUED to the chapter - Accountability of Dues Allocations and other HQ resources sent to chapters as well as any other monies received.

- ♦ ALL funds entering the chapter MUST be reported regardless of where they come from.
  - a.  Dues
  - b.  Grants
  - c.  Donations
  - d.  Contributions, etc.

- ♦ ALL funds MUST be reported as to where they are being used or being held. Expenditures, Checking, Savings and ALL accounts with maturity dates

- ♦ Grants must be list on the form showing spending

- ♦ Advances must be listed – who got the advance, why and amount

**SEE EXAMPLE**

# CHAPTER FINANCIAL REPORT    *Example*

| Chapter # | **200** | 1st Qtr | X | 2nd Qtr | 3rd Qtr | 4th Qtr | **YEAR** | **2014** |
|---|---|---|---|---|---|---|---|---|
| | | Jan-Mar | | April-June | July-Sept | Oct-Dec | | |

## INCOME

| | | | | | | | DUES BASE | $ 1,500.00 |
|---|---|---|---|---|---|---|---|---|
| 001 | Dues | Jan 2014 | ACH | 1/3/2014 | $ 1,512.75 | | | |
| | Dues | Feb 2014 | ACH | 2/3/2014 | $ 1,512.75 | | | |
| | Dues | March 2014 | ACH | 3/2/2015 | $ 1,512.75 | | | |
| 001 | Dues | | | | | | | |
| 001 | Dues | | | | | | | |
| 001A | Award | Best Chapter | ACH | 3/1/2014 | $ 1,000.00 | | **Sub Totals** | |
| 001A | Grant | | | | $ - | | | |
| | | | | | $ - | | $ 5,538.25 | |
| 002 | Interest | Checking | $ 1.53 | Savings | $ - | (In Savings total below) | $ 1.53 | |

## EXPENSES          TOTAL INCOME          $ 5,539.78

| 101 | Chapter Meeting | $ 50.00 | 401 | Training | $ - |
|---|---|---|---|---|---|
| 102 | Chapter Executive Meetings | $ - | 402 | Travel Advance - | $ - |
| 103 | Officer's Stipends | | 403 | Telephone/Internet/Website | $ - |
| 104 | Newsletter | $ 800.00 | 404 | Supplies | $ 50.00 |
| 106 | Membership Recruitment | $ - | 405 | Postage | $ - |
| 201 | Community Relations | $ 200.00 | 406 | Affiliate Dues/Publications | $ - |
| 301 | General Council | $ - | 407 | Rent | $ - |
| 302 | CSR Board Meetings | $ 700.00 | 408 | Equipment/Maintenance/Rental | $ - |
| 304 | CSR Committee Meetings | $ - | 409 | Equipment Purchase (attach inventory sheet) | $ 1,800.00 |
| 305 | CSR Delegate Assembly | $ - | 410 | Service Charges | $ - |
| 306 | Affiliate/CSR Statewide Affiliate | $ - | 411 | Misc. Expenses (explain below) | $ 400.00 |
| | | | | **TOTAL EXPENSES** | **$ 4,000.00** |

## HQ ALLOCATIONS - other

| Grant | | Total | | Spent | $ - | Balance | $ - |
|---|---|---|---|---|---|---|---|
| Award | Best Chapter | Total | $ 1,000.00 | Spent | $ - | Balance | $ 1,000.00 |
| | | Total | $ - | Spent | $ - | Balance | $ - |
| | | Total | $ - | Spent | $ - | Balance | $ - |
| | | **SUB TOTAL** | | | | | $ 1,000.00 |

## SUMMARY

| Advances (name & amount) | | | Checking | Savings | Other - CD |
|---|---|---|---|---|---|
| | | | Balance Forward (last report) | $ 5,000.00 | $ 4,000.00 | $ 5,000.00 |
| 1 | TJones-Laptop/software | $ 600.00 | Add INCOME | $ 5,539.78 | $ 595.00 | $ 56.00 |
| 2 | Bsmith-Travel-BOD | $ 500.00 | Deduct EXPENSES | $ 4,000.00 | $ 500.00 | $ - |
| 3 | | | | | | |
| 4 | ALL ADVANCES HAVE | $ - | **Balance at end of** | | | |
| 5 | BEEN CLEARED | $ - | **Quarter** | $ 6,539.78 | $ 4,095.00 | $ 5,056.00 |
| | **TOTAL** | **$ 1,100.00** | | | | |

## COMMENTS

409: Purchase Laptop/Software - Serial # 3546755886578

**201: Scholarship to Jean Thomas - $500.00**

411: Transfer to Savings Acct# 5678910 - regular savings - $400.00

| | | |
|---|---|---|
| **CAP AMOUNT** | | **$ 18,000.00** |
| **GRAND TOTAL ALL ACCOUNTS** | | **$ 15,690.78** |
| **Minus HQ Grants & Misc - Non Chapter Dues Money)** | $ 1,000.00 | |
| (Grants and Awards balance is added back into Grand Total of all accounts) | | |
| **CAP DIFFERENCE** | | **$ 3,309.22** |

**ACTUAL MONTHLY DUES ALLOCATION IN OPERATING ACCOUNT**     $ 5,539.78

I certify that the above information is true and correct to the best of my knowledge and belief

| **Chapter President** | **Date** | 21 A | **Chapter Treasurer** |
|---|---|---|---|

# V

# GRANT/AWARDS DISBURSEMENTS

**GRANTS and AWARDS**

Grants can be issued to chapters per guidelines in Corporation Rules.

- When a grant is issued to a chapter it **MUST** be accounted for.

- A report of those funds must be reported quarterly to show how it has been used and intent for completion.

- When Grant is completed a final report must be sent to headquarters to show it is finished.

Process for filing Grants information should be defined in Governing Rules

**OTHER FUNDS**

Other funds may be approved by the Board of Directors.  Printing, Recruitment, Special Awards, etc.  These funds must be accounted for.  A reporting of the use of these funds must be made at the end of every quarter.

**\*\*\*\* SEE EXAMPLE \*\*\*\***

# CALIFORNIA STATE RETIREES

# DISBURSEMENT REPORT

**Example**

| Date of Grant | Chapter # | Purpose of Grant or Other HQ Funds | $ Amount | ACH Date |
|---|---|---|---|---|
| | | Recruitment # 2014-001 or AWARD-Best Chapter | | |
| 3/1/2014 | 200 | | $ 1,000.00 | 3/1/2014 |

## Disbursements and Expenditures

| | | Balance from Previous Report | $ 1,000.00 | |
|---|---|---|---|---|
| **DATE** | **ITEM DESCRIPTION** | | **AMOUNT** | **Check #** |
| 3/20/2015 | Purchase 20 Polo Shirts for members - A-I Shirts Inc | | $ 400.00 | 1065 |
| | | | | |
| | | | | |
| | | | | |
| | **1st Quarter SUB TOTAL** | | $ 400.00 | |
| | | | | |
| | **2nd Quarter SUB TOTAL** | | $ - | |
| | | | | |
| | **3rd Quarter SUB TOTAL** | | $ - | |
| | | | | $ - |
| | **4th Quarter SUB TOTAL** | | $ - | |

| | | | |
|---|---|---|---|
| **PERIOD ENDING ( Date)** | | **TOTAL AMOUNT** | $ 400.00 |
| | | **GRANT BALANCE REMAINING** | $ 600.00 |

**ESTIMATED GRANT COMPLETION DATE**     10/31/2014

**Approved By**     **Date** _____

_____        _____
Chapter President        Chapter Treasurer

# VI

## BUDGET

The Chapter Budget **MUST**:

1. Be prepared prior to the end of the calendar year
2. Estimate income and expenses for the chapter for the upcoming calendar year
3. Shall be approved by the <u>general membership</u> of the Chapter, by a **motion**, and then submitted to CSR headquarters

The Budget **MUST** include the following:

1. **INCOME** received in the chapter
2. Dues Allocations

**EXPENDITURES** – only for those you are anticipating for the year

3. Totals **MUST** be included for:
   a. **DUES FOR CURRENT YEAR** (year you are doing budget for)
   b. **RESERVES FROM PRIOR YEAR** (Ending Balance from previous year – 4$^{th}$ quarter from Ledger). This will be a "guesstimate" since the year has not ended when you are doing the budget
   c. **TOTAL PROJECTED INCOME FOR CURRENT YEAR** – Total of Dues
      **TOTAL GRANTS AND SPECIAL ALLOCATIONS TO CHAPTER** – from previous year. This will be a carryover amount – Not used in totals
   d. **SUB TOTAL of INCOME** – Totals from above (c. + d.)
   e. **TOTAL EXPENDITURES BUDGETED FOR CURRENT YEAR** – This is total of entries by code under Expenditures
   f. **PROJECTED RESERVES FOR CURRENT YEAR –** this is what you expect to be left after the New Year is over. (e. – f.)

**SEE SAMPLE**

# CALIFORNIA STATE RETIREES
## 1108 O STREET, SUITE 300   SACRAMENTO, CA  95814
## 3 YEAR CSR CHAPTER BUDGET for CHAPTER  #          200

**DUES INCOME** (Do not include Scholarship or other outside funds)

| Average Monthly Dues Allocation Check | $ 1,500 | x | 12 | = | $ 18,000 |
|---|---|---|---|---|---|

| | | 2014 | 2015 | 2016 |
|---|---|---|---|---|
| | | Year | Year | Year |

**EXPENDITURES**

| | | 2014 | 2015 | 2016 |
|---|---|---|---|---|
| 101 | Chapter Meetings | 3,000 | 3,000 | 3,000 |
| 102 | Chapter Executive Officer Meetings | 500 | 500 | 500 |
| 103 | Officer's Stipend | | | |
| 104 | Newsletter/Website | 5,800 | 5,800 | 5,800 |
| 106 | Member Recruitment/Retention | 100 | 100 | 100 |
| 201 | Community Relations  (7%) | 1,260 | 1,260 | 1,260 |
| 301 | General Council | | 1,000 | |
| 302 | CSR Board Meetings | 3,000 | 3,000 | 3,000 |
| 304 | CSR Committee Meetings | 3,000 | 3,000 | 3,000 |
| 305 | CSR Delegate Assembly | | | |
| 306 | CSEA Statewide Meetings | | | |
| 307 | PERS Board and Legislative Issues | | | |
| 401 | Training | | | |
| 403 | Telephone/Internet | 100 | 100 | 100 |
| 404 | Office Supplies | 300 | 300 | 300 |
| 405 | Postage | 100 | 100 | 100 |
| 406 | Dues/Publications | | | |
| 407 | Rent | | | |
| 408 | Equipment Maintenance/Rental | | | |
| 409 | Equipment Purchases | 300 | 300 | 300 |
| 410 | Service Charges | | | |
| 411 | Miscellaneous Expenses | 500 | 500 | 500 |
| * | **Total Budgeted Expenditures** | $ 17,960 | $ 18,960 | $ 17,960 |
| | **Ending Balance from Prior Year** | $ 10,000 | $ 10,040 | $ 9,080 |
| | **Dues Income** | $ 18,000 | $ 18,000 | $ 18,000 |
| * | **Total Funds Available** | $ 28,000 | $ 28,040 | $ 27,080 |
| * | **Less Budgeted Expenditures** | $ 17,960 | $ 18,960 | $ 17,960 |
| | **Excess/Deficit (carryover to next year)** | $ 10,040 | $ 9,080 | $ 9,120 |

**Date Budget Adopted:**  12/18/2013

**Officer Signatures:**

| Chapter President | 25  A | Chapter Treasurer |
|---|---|---|

# VII

# INVENTORY

An inventory of ALL chapter equipment MUST be kept and reported regularly.

Equipment Subject to Inventory:

1. Electronic Devices – such as computers/laptops, printers, scanners, projectors, etc

2. Any equipment with a purchase price of $100.00 or more

3. Documentation should include:

    a. Date of Purchase

    b. Description – including serial number

    c. Cost – Purchase Price

    d. Location – Name and address of responsible party

    e. Disposition – if equipment is no longer in possession of the chapter

4. Software should not be included as a separate line. It is not sensitive or critical. It can be included in description of equipment purchased.

5. **Do Not** include warranties

If the equipment is disposed of a description for disposition needs to be made and show removal from inventory.

**SEE EXAMPLE**

# CALIFORNIA STATE RETIREES

**SAMPLE**

## INVENTORY CONTROL LIST

CHAPTER  200

| ACQUIRED | DESCRIPTION | COST | LOCATION | DISPOSITION |
|---|---|---|---|---|
| 3/2/2014 | HP Pavillon Laptop Computer - Serial # 5983246D90 - | $456.00 including tax | Susie Que, Chapter President 12345 Tree Lane Your Town, CA | |
| 9/23/2014 | Portable PA System for Chapter Meetings - PA106785 | $150 plus tax | Tom Thumb, Vice President 4563 Pumpkin Patch Lane Santa's Village, CA | |
| 12/5/2014 | HP Desk Top Computer - purchased serveral years ago - no records available | unknown | Sam Jones, Treasurer | Recycled - not working, can not be repaired |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

_____   _____
DATE   Chapter President

_____
Chapter Treasurer

2015 CHP FORMS-ALL-TRNG-FINAL,  INVENTORY

# VIII

# REVIEW PACKAGE

A Review of all books and records of finances is required by law. CSR disburses money to chapters and the responsibility of chapters is to account for the receiving and spending those funds. This is done by:

1. Maintaining accurate records
2. Reporting to corporate office (HQ) the information of how that money is used.

Reviews can be done quarterly or annually, or at the discretion of the corporation.

♦ Chapters choosing to have Headquarters do their reports monthly **must submit all information 12 times a year** and WILL NOT be required to do a Year End Review
♦ Chapters choosing to do their own quarterly reports **must submit all information 4 times a year.** The 4$^{th}$ quarter report will provide the completion of audit material for the year.

The following documents **MUST** be included in every reporting package.

1. **Receipts/Disbursement Ledger** for both Checking and Savings type accounts

2. **Totals for Codes**

3. **Financial Report** – for chapter meetings

4. **Quarterly Report** – for those doing quarterly only

5. **Disbursement Report** – for Grants and other HQ funds issued to a chapter

6. **Inventory Report** – for all chapter equipment – **send 4$^{th}$ quarter only** (unless changes have been made during the year)

7. **Bank statements** for ALL funds issued to the chapter i.e. Checking, Savings, all Accounts with maturity dates, etc

8. **Cancelled Checks** – copies

9. **Receipts matching all disbursements** - copies

10. **Minutes** of all meetings

11. **Sign-in sheets** for all meetings

**SEE SAMPLE**

# HEADQUARTERS DOING REPORTS

Chapters will be required to send the following to Headquarters for books to be completed

1. Copy of Receipts and disbursements Ledger (keep original in the chapter to continue chapter bookkeeping records
2. **Copy of Bank statements** on a monthly basis
3. **Copies of cancelled checks – front and back**
4. **Copies of** disbursement documentation, expenses claims, invoices, receipts, etc
5. Support for any deposits made (except dues)
6. **Copies of minutes with support motions for expenses**
7. **Copy of sign in sheet**

## Always keep the original Ledger in your chapter for a continuous record of all transactions.

**\*\*\*\* Chapters must retain records in the chapter regardless of who does the reports.  Records must be retained 4 years**

# SAMPLE REVIEW PACKAGE

Each of these headers is a "picture" of the required document needed

# Quarterly Reports – covers 3 months

## CHAPTER FINANCIAL REPORT

Chapter # _____

| 1st Qtr | X | 2nd Qtr | | 3rd Qtr | | 4th Qtr | | YEAR | 2014 |
|---|---|---|---|---|---|---|---|---|---|
| Jan-Mar | | April-June | | July-Sept | | Oct-Dec | | | |

### INCOME

| 001 | Dues | | Check # _____ | $ | - | | | |
| | Members to Meetings | | Check # _____ | $ | - | | | |
| | Printing | | Check # _____ | $ | - | | | |
| 001A | Grant | | Check # _____ | $ | - | | Sub Totals | |
| 001A | Grant | | Check # _____ | $ | - | | $ | - |
| 002 | Interest | Checking | $ - | Savings $ | - | (In Savings total below) | $ | - |

003 Other - Explain Below

| | $ | - | | |
|---|---|---|---|---|
| _____ | $ | - | | |
| _____ | $ | - | $ | - |

| EXPENSES | TOTAL INCOME | $ | - |

---

# Receipt/Disbursement Ledger – 3 months

RECEIPTS/DISBURSEMENT LEDGER ---------- SAVINGS LEDGER

### CHECKING ACCOUNT - OPERATING FUNDS

| DATE | CODE | CHECK # | DESCRIPTION | DEPOSIT | EXPENSE | BALANCE |
|---|---|---|---|---|---|---|
| 1/1/2014 | | | Beginning Balance | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |

RECEIPTS/DISBURSEMENT LEDGER ---------- SAVINGS LEDGER

### SAVINGS ACCOUNTS AND ALL SAVINGS TYPE ACCOUNTS WITH MATURITY DATES

| SAVINGS ACCT INFORMATION | | DATE | DESCRIPTION | DEPOSIT | EXPENSE | BALANCE |
|---|---|---|---|---|---|---|
| | | | | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |
| | | | | | | $ - |

# Total by CODE – 3 months

TOTAL EXPENDITURES BY CODE

| QTR | 001 | | 001A | 001B | 002 | 003 |
|-----|-----|-----|------|------|-----|-----|
| | | | INCOME | | | |
| 1st | | | | $        - | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total -Qtr | $        - | | | $        - | | |
| | SUB TOTAL | | | $        - | | |
| 2nd | | | | | | |

TOTAL EXPENDITURES BY CODE

| 101 | 102 | 103 | 104 | 106 | 201 | 301 | 302 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | EXPENDITURES | | | | |
| Chapter Meetings | E-Board | Stipend | Newsltr | Member Recruitmt | Community Relations | General Council | CSR BOD |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| $        - | $        - | $        - | $        - | $        - | $        - | $        - | $        - |
| | SUB TOTAL | $        - | | | | | |
| | | | | | | | |

# Disbursement Report
(Only if chapter has a grant, award or other HQ Resources)

## DISBURSEMENT REPORT

**CALIFORNIA STATE RETIREES**

| Date of Grant | Chapter # | State Purpose of Grant | $ Amount | HQ Check # |
|---|---|---|---|---|
| _____ | _____ | | $     - | _____ |

Disbursements and Expenditures

| | | Balance from Previous Report | $     - | |

| DATE | ITEM DESCRIPTION | AMOUNT | Check # |
|---|---|---|---|
| _____ | _____ | _____ | _____ |

# Inventory Report – current,
## if you have added new equipment during the quarter

**CALIFORNIA STATE RETIREES**

**INVENTORY CONTROL LIST**

| CHAPTER _____ | | | | |
|---|---|---|---|---|
| ACQUIRED | DESCRIPTION | COST | LOCATION | DISPOSITION |
| _____ | _____ | _____ | _____ | _____ |

# Bank Statements – 3 months

# Cancelled Checks – 3 months

**Receipts from all expenses for the Quarter – including sign-in sheets**


**Minutes from all meetings within the Quarter**

# IX

# TREASURER'S REPORT TO CHAPTER

A financial report will be prepared by the Treasurer and presented, IN WRITNG, at all chapter meetings.

1. It should be available at all times for inspection by the members of the chapter.
2. A copy of this chapter financial report should be kept on file by the Chapter President, Secretary and Treasurer.
3. Financial Report should be uniform, from month to month, and arranged in logical order according to groups and categories, and will be audited regularly.

**The monthly Financial Report must include:**

- Beginning Balance of ALL Chapter Funds –comes from the Ledger

- Income

- Expenses

- Movement and Balance of any Savings type accounts

- Ending Balance of ALL Chapter Funds –comes from the Ledger

**\*\*\*\* Information MUST be shown for ALL Savings type accounts i.e. Regular Savings, Savings Acct for special projects – Scholarship, CDs, Money Markets, etc.**

You may use a standard format or you may use a copy of your Receipt/Disbursement Ledger.  You must add the list of checks that have not cleared the bank and information from any other accounts the chapter may have.

Your report must be uniform and consistent for members to follow.

**SEE EXAMPLE**

# CALIFORNIA STATE RETIREES

### TREASURER'S REPORT
### CHAPTER _____
### DATE _____

**Sample**

## CHECKING

**BALANCE FORWARD**  (date) _____  $ -

### RECEIPTS

| CODE | DESCRIPTION | AMOUNT |
|------|-------------|--------|
| 001  | _____ | _____ |
| 001  | _____ | _____ |
| 001  | _____ | _____ |
| 001A | _____ | _____ |
| 002  | _____ | _____ |

**TOTAL RECEIPTS**  $ -

### DISBURSEMENTS

| CODE | CHECK # | DESCRIPTION | AMOUNT |
|------|---------|-------------|--------|
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |
| ____ | _____ | _____ | _____ |

**TOTAL DISBURSEMENTS**  $ -

**CHECKING ACCOUNT BALANCE**  $ -

## SAVINGS

| | |
|---|---|
| Beginning Balance | $ - |
| Interest | $ - |
| Revenue | $ - |
| Disbursement | $ - |
| **Ending Balance** | $ - |

## MONEY MARKET

| | |
|---|---|
| Beginning Balance | $ - |
| Interest | $ - |
| **Ending Balance** | $ - |

## CERTIFICATES

| | |
|---|---|
| Beginning Balance | $ - |
| Interest | $ - |
| **Ending Balance** | $ - |

**TOTAL CHAPTER RESOURCES**  $ -

# X

# CHAPTER CHECK REQUEST

A Chapter Check Request form is used when an expense will be incurred for a purchase or event and exact cost is not be known until the purchase is completed.

The amount of the check will be charged to Code 402 –Advance.  It does NOT get charged to the event as the money has not been spent yet.

## EXAMPLE 1

1. Purchase of a Laptop
   a. Laptop being purchased – not sure of total amount after adding warranties and software.
   b. A motion would be made at members meeting for purchase not to exceed a certain amount.  ($600.00)
   c. A Check Request would be completed for the amount of motion  ($600.00) with full description and motion
   d. A check would be issued ($600.00)

## SEE EXAMPLE FORM

## EXAMPLE 2

2. Event coming up that requires a "working fund".  (Holiday Meeting)

   a. Items will be purchased prior to the event but the amount is unknown at the time.
   b. A motion will be made at a members meeting or executive meeting to provide an Advance to the member. ($500.00)
   c. A Check Request would be completed for the amount of motion ($500.00). Motion included in Description for Purchase or Activity on form
   d. A check would be issued to the assigned member. ($500.00)

# CALIFORNIA STATE RETIREES

EXAMPLE

## CHAPTER CHECK REQUEST

**Chapter** _____

| | |
|---|---|
| **Recommended by (name)** | **Date** |
| **President's approval** | **Date** |
| **Treasurer's approval** | **Date** |

## CHECK REQUEST

**Make check payable to:**

| | |
|---|---|
| T. JONES | **Date Paid** |
| ADDRESS | **Check number** |
| CITY, CA   ZIP | **Expense** |

| Quantity | Description of Purchase and Activity | Price | Amount |
|---|---|---|---|
| Example 1 | PURCHASE LAPTOP AND SOFTWARE FOR TREASURER - T. JONES | | $    600.00 |
| | 1/14/2014 - MOTION MADE AT CHAPTER MEETING BY _____, 2ND BY _____, | | |
| | PASSED BY MEMBERSHIP      NOT TO EXCEED $600.00 | | |
| | | | |
| Example 2 | Advance for Holiday Meeting 12/18/2014 - L Collins, Committee Chair | | $    500.00 |
| | 8/5/2014 - MOTION MADE AT CHAPTER MEETING BY S. JONES, 2ND BY T.SMITH.  PASSED BY MEMBERSHIP.  NOT TO EXCEED $500.00 | | |
| | | | |
| | | | |
| | | | |

**Submit in Duplicate  Keep copy for your files.**          41  A

# XI

## TRAVEL ADVANCE REQUEST

A Request for Travel Advance is used when a member is getting ready to travel to a CSR meeting or event and requires money ahead of time to pay their expenses.

- No check can be issued without documentation giving permission to write the check.

- A travel advance does not require a motion or vote of members.

**EXAMPLE**

1.  Member will complete the form and give it the Chapter President for signature. ($500.00)
2. The form is submitted to the Treasurer who issues the check  ($500.00)


**A TRAVEL ADVANCE IS CLEARED WHEN AN EXPENSE CLAIM IS SUBMITTED AND BALANCE IS CLEARED FOR TOTAL ADVANCE AND CLAIM AMOUNT.**

**CHARGING THE APPROPRIATE CODE WILL BE DONE WHEN EXPENSE CLAIM IS TURNED IN**


**\*\*\*\*SEE EXAMPLE ENTRY ON LEDGER\*\*\*\***

# CALIFORNIA STATE RETIREES
# REQUEST FOR TRAVEL ADVANCE

**DATE:** _____

**TO:**  **Chapter** _____

**FROM:**  (Name) _____  **SS#:** _____

(Title) _____

**Amount Requested:** _____  **Travel to:** _____

**Meeting Attending:** _____

**Or Other Purpose:** _____

**Departure Date:** _____  **Return Date:** _____

**Send Check To: (address):** _____

Under IRS Ruling 943 in the U.S. Master Tax Guide, an advance to cover expenses falls into an account-able plan, which states that "the employee/(member) must return to the employer amounts in excess of the substantiated (or deemed substantiated) expenses ... An employee/(member) must return amounts received in excess of those substantiated or deemed substantiated within a reasonable period of time. If the employee/(member) fails to return the excess within a reasonable period of time, excess amounts retained will be treated as paid under a nonaccountable plan and must be included in income by the employee/(member) ... The following are treated as occurring within a reasonable period of time: (1) advance payments — 30 days before reasonable anticipated expenses are paid (or incurred); (2) substantiation — 60 days after expenses are paid (or incurred); and (3) return of excess amounts — 120 days after expenses are paid (or incurred)."

By Signing below, I agree to the terms of the above.

Signature: _____  President's Approval: _____

## FOR CHAPTER USE ONLY

Prior Advance Outstanding: _____  Date Last Claim: _____

Advance Approved by: _____

**Submit in Duplicate  Keep copy for your files.**

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# XII

# EXPENSE CLAIM

An Expense Claim is completed to reimburse Travel, Meals, Hotels, etc for CSR and Chapter Events.  These can be for CSR Corporate meetings (statewide) and/or chapter meetings/events locally.

**Receipts are required** for the following:

1. Lodging – Hotels/Motels
2. Travel expense if going by Common Carrier/Public transportation – airplane, train, bus, etc
3. Shuttle
4. Parking over $5.00/day (multiple days, longer term parking, etc)
5. Taxi Cab

**Receipts are NOT required** for the following:

1. Personal Car use – mileage is calculated at going rate for the Calendar Year
2. Meals – Breakfast, Lunch or Dinner
    a. If one member is paying for multiple members on one bill a receipt IS required with the names of all persons listed who were paid for
3. Incidentals – this covers tips, phone calls, etc
4. Bridge Tolls – any amount

**NOTE:**  CSR will not reimburse your airline or hotel miles rewards points

**LODGING**
- **Hotel paid at the negotiated rate**
    a. If you do not make your reservation within the time limit CSR will ONLY reimburse the negotiated rate
    b. If you call in time and there are no rooms left please call our CSR Office
- **Incidentals -** $12.00 with each nights stay

**MEALS**
- **Breakfast  $12.00**
- **Lunch       $13.00**
- **Dinner      $20.00**

**Do not** expense **any meals** that are provided by the hotel or California State Retirees

Additional meals are **not allowed** if the member's method of choice of transportation takes longer than the least expensive method of transportation.


## TRAVEL

- **Air fare** - book flight at least two weeks prior to the event

- **Mileage as of January 1$^{st}$ 2015 is \$0.575 per mile.** CSEA Accounting with the approval of the CFO will once in a while do a mileage check on the distances being expensed.

**NOTE:**
1. Transportation expense shall be reimbursed by the <u>least expensive</u> method of transport.
2. A member may choose to travel by another method but CSR will only reimburse based on the least expensive method i.e. if airfare, round trip mileage to the airport, parking and shuttle service at the destination

When calculating the airfare, the ticket must be calculated at the cost for a ticket purchased at least three weeks in advance (not at the last minute) and for the same timeframe. The amounts shall be calculated for each individual round- trip

## SEE EXAMPLE IN THIS SECTION

## CSR Committees

Member's expenses include the cost of round trip transportation, hotel, meals and incidentals for the specified time listed in the meeting notice.


**\*\*\*\* SEE EXAMPLE \*\*\*\***

# CALCULATION PROCESS FOR AIRFARE VERUS DRIVING TO MEETINGS

Keep in mind, the law states that reimbursement of mileage is appropriate and the rate for such reimbursement is currently $.575 per mile.  Mileage reimbursement is for expenses incurred when driving the car i.e. fuel, upkeep and repair.

**AIRFARE CALUCATIONS**

1. Airfare – use the less expensive **SENIOR FARE** – Southwest has a Senior fare discount rate.  Other airlines may not.  If they don't, <u>use the less expensive coach fare</u>.  These are from the AIRLINE WEBSITE –

   **This DOES NOT mean Web Specials, CheapFares.com, Priceline, Expedia, etc.**

2. Calculate round trip mileage from your home and back to the airport.  If you are dropped off, this can be used twice.  **This MUST BE calculated 3 weeks prior to the trip.**

3. If your trip would require a shuttle to the hotel include the round trip shuttle cost.

4. Parking – Parking at the airport should not be included in calculation IF the hotel where you are going will have paid parking.  You want to be reimbursed for the hotel parking on your TEC.

| CALCULATION | DRIVE |
|---|---|
| Airfare (Senior rate) | Mileage – round trip |
| + Mileage | X  $.575 per mile |
| + Shuttle (if required from airport to hotel) | Parking if needed |
| + Parking (if not needed at meeting location) | |
| | TOTAL |
| TOTAL | |

## That's it!!

Compare the two totals.  The **LESSER** amount is used on the TEC under PERSONAL CAR.

**THE COMPARISON, WITH AIRFARE DOCUMENTATION, MUST BE SUBMITTED WITH THE EXPENSE CLAIM TO JUSTIFY EXPENSE**

**EXAMPLE 1**

**Farthest city south - San Diego to Sacramento**

DRIVE - San Diego to Sacramento 500 miles x 2 = 1000 miles x $.575 = $575.00

FLY –  Airfare + round trip to airport + Shuttle
(Parking was not used at airport because was needed at hotel).

| | |
|---|---|
| Airfare (SENIOR) | $ 464.00 |
| 40 miles x $.575= | $ 23.00 |
| Shuttle (to hotel)- | $ 36.00 |
| TOTAL | $ 523.00 |

**LESSER AMOUNT $523.00 (from FLYING) - GOES ON THE EXPENSE CLAIM UNDER PERSONAL CAR**


**EXAMPLE 2**

**Los Angeles to Sacramento – just a little closer**

DRIVE – Los Angeles to Sacramento – 390 x 2 = 780 miles x $.575 = $448.50

FLY  Airfare + round trip to airport + Shuttle
(Parking was not used at airport because was needed at hotel).

| | |
|---|---|
| Airfare (SENIOR) | $ 424.00 |
| 40 miles x $.575 = | $ 23.00 |
| Shuttle (to hotel) | $ 36.00 |
| TOTAL | $ 480.00 |

**LESSER AMOUNT $448.50 (from DRIVE) - GOES ON THE EXPENSE CLAIM UNDER PERSONAL CAR**

# EXPENSE CLAIM

**CALIFORNIA STATE RETIREES INC**
**1108 O Street, Ste 300 Sacramento, California 98514-9947**

CHAPTER #

Name (print)

Mailing Address

E-Mail Address

City/Zip

Phone Number

Date

| | | | | | |
|---|---|---|---|---|---|
| Date | | | | | |
| Location | | | | | |
| Time Depart | | | | | |
| Time Return | | | | | |
| Activity | | | | | |
| Activity Code | | | | | |
| | LODGING | LODGING | LODGING | LODGING | LODGING |
| 1. Room | | | | | |
| 2. Incidentals | | | | | |
| | MEALS | MEALS | MEALS | MEALS | MEALS |
| 3. Breakfast | | | | | |
| 4. Lunch | | | | | |
| 5. Dinner | | | | | |
| | TRAVEL | TRAVEL | TRAVEL | TRAVEL | TRAVEL |
| 6. Common Carrier | | | | | |
| 7. Airporter | | | | | |
| 8. Personal Car | | | | | |
| 9. Parking | | | | | |
| 10. Bridge Tolls | | | | | |
| | MISCELLANEOUS | MISCELLANEOUS | MISCELLANEOUS | MISCELLANEOUS | MISCELLANEOUS |
| 11. Taxi cabs | | | | | |
| 12. Tele/telegrams | | | | | |
| 13. Other (explain) | | | | | $0.00 |
| TOTAL | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |

| Date | Item | Comment |
|---|---|---|
| | | |
| | | |

I hereby certify that this is a true statement of travel expenses incurred by me in accordance with the current travel expense policy of the Association during the period of this claim, that all items shown were for official business of the Association, and that no expenses herein were received or paid from any other source.

Signature

Title

Total expense this page $0.00

Total attached pages

Grand total expenses $0.00

Less – travel advances

Balance Due $0.00

Employee

CSR

APPROVED

NOTE: Original to be provided to Chapter Treasurer with Receipts attached; Retain Copies

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# EXPENSE CLAIM

**CALIFORNIA STATE RETIREES INC**
**1108 O Street, Ste 300 Sacramento, California 98514-9947**

ACCOUNTING USE ONLY

CHAPTER # _____

Name (print) _____
Mailing Address _____
E-Mail Address _____

City/Zip _____
Phone Number _____

Date _____

| | LODGING | LODGING | LODGING | LODGING |
|---|---|---|---|---|
| Date | | | | |
| Location | | | | |
| Time Depart | | | | |
| Time Return | | | | |
| Activity | | | | |
| Activity Code | | | | |

| | MEALS | MEALS | MEALS | MEALS |
|---|---|---|---|---|
| 1. Room | | | | |
| 2. Incidentals | | | | |

| | TRAVEL | TRAVEL | TRAVEL | TRAVEL |
|---|---|---|---|---|
| 3. Breakfast | | | | |
| 4. Lunch | | | | |
| 5. Dinner | | | | |

| | MISCELLANEOUS | MISCELLANEOUS | MISCELLANEOUS | MISCELLANEOUS |
|---|---|---|---|---|
| 6. Common Carrier | | | | |
| 7. Airporter | | | | |
| 8. Personal Car | | | | |
| 9. Parking | | | | |
| 10. Bridge Tolls | | | | |

| | | | | |
|---|---|---|---|---|
| 11. Taxi cabs | | | | |
| 12. Tele/telegrams | | | | |
| 13. Other (explain) | | | | |
| TOTAL | | | | |

| Date | Item | Comment |
|---|---|---|
| | | |

I hereby certify that this is a true statement of travel expenses incurred by me in accordance with the current travel expense policy of the Association during the period of this claim, that all items shown were for official business of the Association, and that no expenses herein were received or paid from any other source.

Signature _____
Title _____

| | |
|---|---|
| Total expense this page | |
| Total attached pages | |
| Grand total expenses | |
| Less – travel advances | |
| Balance Due | Employee |
| | CSR |
| APPROVED | |

NOTE:  Original to be provided to Chapter Treasurer with Receipts attached; Retain Copies

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# CREATING A FILING SYSTEM

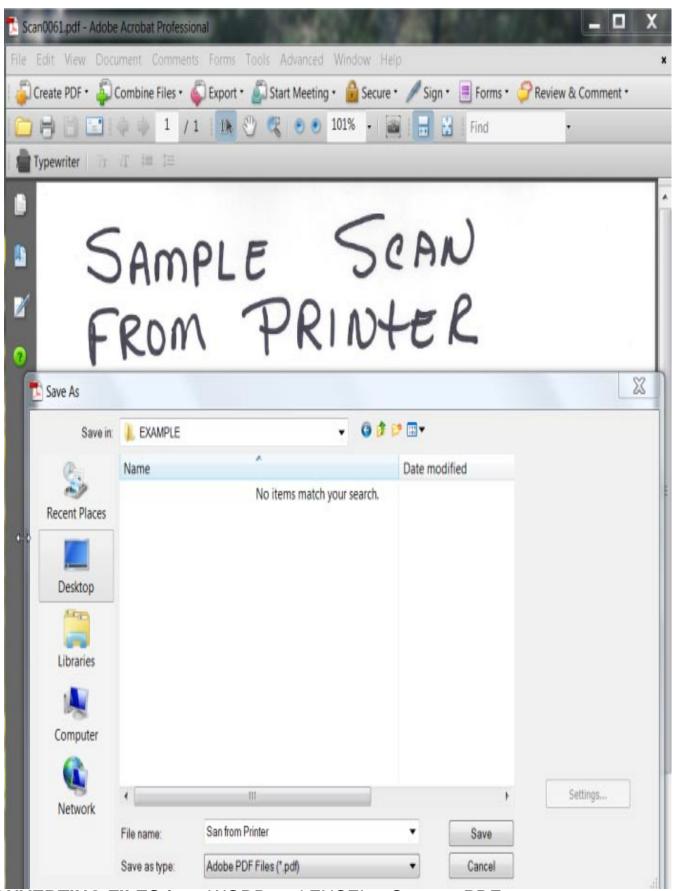Maintaining a filing system is critical to keeping records.  These are a couple of ideas.

1. 3 Ring Binder
    A. Put a divider tabs in and label for 12 months
    B. File each months records behind that tab as it is received for that month
    C. At the end of each quarter do your quarterly report and file
    D. At the end of the year store your binder and keep for 5 years

2. File Folder – Accordion, plastic, etc
    A. Put divider tabs in or buy folder with pockets and label for 12 months
    B. Follow suggestions above.

3.  Electronic Files
    A. Scan all documents and save as PDF file – these are more legible and easier to work with  (Do not save as JPG)
    B. File on your computer
    C. Create a Folder for the year (2014)
    D. Create additional folders under 2014 for the Month or quarter (which ever you decide)
    E. As each document is created save in the appropriate folder for the period

Once all files are in PDF format they are easy to send electronically to HQ when needed.   They can also be sent to the Chapter President for their copy.
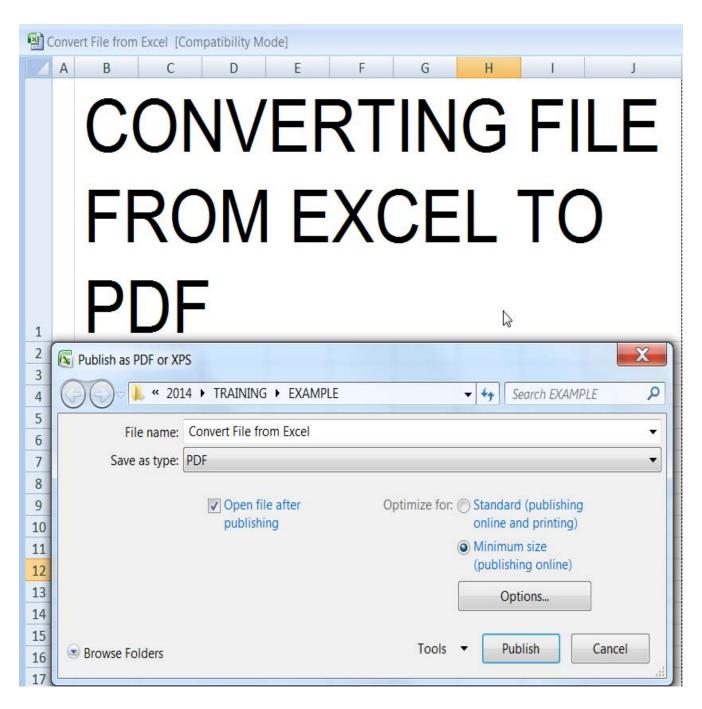
# SAVING AS A PDF FILE

It is important to save your documents in PDF format – not JPG.  PDF is easier to send to other people and more legible to read.

1. **FROM THE PRINTER** - Scan your document as a PDF
2. <u>Do not adjust</u> settings on your computer or printer to downsize the file
3. When saving your file on the computer save it to the SMALLEST size available.

**CONVERTING FILES** from WORD and EXCEL – Save as PDF

4. Save to smallest size available



5. **COMBINING FILES** into one PDF file – Use Adobe Acrobat
6. Save as smallest size available.  This will enable to you to combine most of documents into one file to send or keep.

# NOTES

# NOTES

# NOTES

# NOTES