

# **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.**



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



## 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
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
5. Disbursement Report – for Grants and other HQ funds issued to a chapter
6. Inventory Report – for all chapter equipment
7. Budget – Annually or a 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 - 5 years \*\*\*\***



## WHAT IS A BANK STATEMENT

A Bank Statement is past history of your bank account. A statement covers records from the 1<sup>st</sup> day of the month to the 31<sup>st</sup> day. Statements are usually available no later than the 10<sup>th</sup> of the following month.

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.

INFORMATION TO POST:

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





## 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 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 – the day the transaction takes place. 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: Advances are charged to a Holding Code 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 are described as such on the Ledger.  
  
Advances are cleared by adding amount in Code 402 – Advance - and charging the total expense against the appropriate code for the expenses. This is shown on sample 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 chapters 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 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.

**Entry 2 – Interest** - Only the interest from a checking account will be posted to this ledger. Interest from savings will be posted to a ledger for each savings type account held by the chapter. **See ledger example.**

**Entry 3 – Dues Allocation** – This is the dues check received from Headquarters. Enter Date received; Code 001; Description - Enter month it covers, HQ Ck # (for tracking purposes) and the number of members paid in that check; Amount. This enables you to verify you have received the right amount.

## **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 4** - 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 5** – Enter Date of Meeting; Code 101; 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 6 – 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; 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.

## **ADVANCE - CHECK REQUEST FORM – 2 EXAMPLES**

### **EXAMPLE 1**

**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 # (347); 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. Intent does NOT qualify expense.

**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** - 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; Description - T. Jones, purchase of Laptop and software, Serial # 3546755886578; Amount (\$600.00)

**Entry 10 - Scenario 2 - Advance Cleared** – 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** - 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** – Description – 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)

## EXAMPLE 2

**Working Fund for event - THIS WOULD REQUIRE A MOTION FROM THE MEMBERS – and would need to be submitted to Treasurer on a Check Request form – noting the motion in the Description.**

**Entry 16: ADVANCE** for Working Fund for event. Date check written; Code 402; Check # (350); Description including member name and purpose; amount (\$500.00)

**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. Three entry examples are on the sample ledger.

**Entry 17 - Scenario 1 - ADVANCE CLEARED** – Date advance cleared; Code 402; Description with member name and purpose; total cost (\$500.00)

**Entry 18 – Charge to appropriate code** for meeting Code 101; Description; Amount (\$500.00)

**Entries 19 thru 21 - Scenario 2 – Personal Check from member to clear advance**

**Entries 22 thru 24 – Scenario 3 – Balance due member for expenses**

## TRAVEL ADVANCE REQUEST - CLEARED BY EXPENSE CLAIM

**Entry 25 - TRAVEL ADVANCE** - Enter date Check issued (1/2/2014); Check Number (351) and 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 26 - ADVANCE CLEARED** – Date cleared (2/28/2014), Code 402 Description; Amount of Advance -\$500.00 with show as (\$500.00).

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

**Entry 28 - Balance due Member:** Date (2/28/2014); Code 302; Check # (353); Description; Amount due (\$200.00)

For other examples see above – see entries on sample ledger

## 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 29 - Date of Transfer** (3/2/3014); Code 003; Check # - TSFR; Description - show Savings Account Number and reason for transfer; Amount (\$500.00)

**Entry 30 - Use of funds transferred** – Date check written (3/2/2014) Code 411; Description: if funds are transferred for a specific purpose this must show in the description (Scholarship). Amount (\$500.00)

**Entry 31 - Transfer from Checking to Savings** – 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 are coded 003 – Other and Description made in ledger.

**Entry 32: Date of Transfer** (3/2/2014) Code 003; Check (TSFR); Description – purpose to whom; Amount coming into checking (\$500.00)

**Entry 31:** Donations to something is coded appropriately – Date check written (3/2/3014) Code 411 Misc; Check # (353) Description (Scholarship Jean Thomas); Amount (\$500.00) If for a Community Relations Project- Code 201 Community Relations, etc.

**Entry 33 – Transfer from Checking to Savings** – same as above – Description – make a note of which Savings Account you are transferring to

**Entry 34 - VOID** – 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.

**Entry 35: Reimbursement for Supplies** – Date; Code 404; Check # (355); Description - member name who purchased and what was purchased; Amount (\$50.00)

## **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.**

CHECKING ACCOUNT - OPERATING FUNDS

DATE	CODE	CHECK #	DESCRIPTION	DEPOSIT	EXPENSE	BALANCE
1/1/2014			Beginning Balance - <b>THIS IS THE SAME AS ENDING BALANCE THE PREVIOUS MONTH</b>			\$ 5,000.00
12/31/2013	002	Dep	Interest from Checking Account	\$ 0.38		\$ 5,000.38
1/5/2014	001	Dep	Dues Allocation - January 2014 - HQ Ck# 12345 - (1465)	\$ 1,512.75		\$ 6,513.13
1/10/2014	101	345	Sizzler - Member Meeting - 25 members, 3 guests		\$ 300.00	\$ 6,213.13
1/10/2014	101	Dep	Member Meeting - Member contribution for lunch - 25@\$10.00		\$ (250.00)	\$ 6,463.13
1/13/2014	104	346	Mail Mgmt Group - Newsletter print/mail - Jan/Feb 2014 Issue 1		\$ 700.00	\$ 5,763.13
		EXAMPLE 1	USE OF CHECK REQUEST FORM - 2 EXAMPLES CLEARED BY RECEIPTS			\$ 5,763.13
1/14/2014	402	347	ADVANCE - T Jones - purchase of laptop/software/etc - total unknown		\$ 600.00	\$ 5,163.13
	402	Scenario 1	ADVANCE CLEARED - T Jones		\$ (600.00)	
	409		Purchase of laptop and software; Serial # 3546755886578		\$ 600.00	
1/20/2014	402	Scenario 2	ADVANCE CLEARED- T Jones - purchase of laptop/software/etc - total \$625.00		\$ (600.00)	\$ 5,763.13
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	\$ 5,163.13
1/20/2014	409	348	T Jones - purchase of laptop/software - total \$625.00 - ck to T Jones		\$ 25.00	\$ 5,138.13
1/20/2014	402	Scenario 3	ADVANCE CLEARED- T Jones - purchase of laptop/software/etc - total \$575.00 -		\$ (575.00)	\$ 5,713.13
1/20/2014	402	Dep	Personal Ck # 6789 received from T Jones to clear advance \$25.00		\$ (25.00)	
1/20/2014	409		T Jones - Purchase of Laptop and Software, Serial # 3546755886578		\$ 575.00	\$ 5,138.13
		EXAMPLE 2				\$ 5,138.13
1/20/2014	402	349	ADVANCE - L Collins - Holiday Meeting- Committee Working Fund		\$ 500.00	\$ 4,638.13
1/30/2014	402	Scenario 1	ADVANCE CLEARED - L Collins - Holiday Mtg - Total Expense \$500.00		\$ (500.00)	\$ 5,138.13
1/30/2014	101		Holiday Meeting - Working fund cleared		\$ 500.00	\$ 4,638.13
1/30/2014	402	Scenario 2	ADVANCE CLEARED - L Collins - Holiday Mtg - Total Expense \$475.00		\$ (475.00)	\$ 5,113.13
	402		Personal ck# 9880 from L Collins for \$25.00		\$ (25.00)	
1/30/2014	101		Holiday Meeting - Working fund cleared		\$ 475.00	\$ 4,638.13

CHECKING ACCOUNT - OPERATING FUNDS

1/30/2014	402	Scenario 3	ADVANCE CLEARED - L Collins - Holiday Mtg - Total expense \$525.00		\$ (500.00)	\$ 5,138.13
1/30/2014	101		Holiday Meeting - Working fund cleared - total expense \$525.00 balance due to L Collins \$25.00		\$ 500.00	\$ 4,638.13
1/30/2014	101	350	L Collins - Holiday Meeting - Balance due		\$ 25.00	\$ 4,613.13
			REQUEST BY TRAVEL ADVANCE FORM CLEARED BY EXPENSE CLAIM		\$	\$ 4,613.13
1/2/2014	402	351	TRAVEL ADVANCE - B Smith - CSR BOD Mtg - Feb 25th thru 27th 2014 - Burlingtoname		\$ 500.00	\$ 4,113.13
2/28/2014	402		TRAVEL ADVANCE CLEARED - B Smith - CSR BOD Mtg -Feb25 thru 27th 2014 - Burlingtoname - TOTAL EXPENSE \$700.00 - CLEARED BY USE OF EXPENSE CLAIM		\$ (500.00)	\$ 4,613.13
2/28/2014	302		B Smith - CSR BOD Mtg -Feb 25th thru 27th 2014 - Burlingtoname total expense \$700.00 Balance due B Smith \$200.00		\$ 500.00	\$ 4,113.13
2/28/2014	302	352	B Smith - CSR BOD Mtg -Feb 25th thru 27th 2014 - Burlingtoname total expense \$700.00 Balance due B Smith \$200.00		\$ 200.00	\$ 3,913.13
			TRANSFER OF FUNDS		\$	\$ 3,913.13
3/2/2014	003	TSFR	From Savings Acct# 6476589 to Checking - for scholarship to Jean Thomas MOTION MADE BY MEMBERS to give scholarship	\$ 500.00	\$	\$ 4,413.13
3/2/2104	411	353	Scholarship to Jean Thomas -		\$ 500.00	\$ 3,913.13
3/13/2014	411	TSFR	Checking to Savings Acct# 5678910 - to regular savings		\$ 400.00	\$ 3,513.13
			DONATIONS		\$	\$ 3,513.13
3/15/2014	003	Dep	Donations to chapter for Service Project - Food Bank	\$ 300.00	\$	\$ 3,813.13
3/20/2014	201		Donation to Food bank		\$ 300.00	\$ 3,513.13
3/21/2014		354	VOID - Check returned by Jane Downer, wrong amount - re-issued new check		\$	\$ 3,513.13
3/25/2014	404	355	Jane Doer - reimbursement for supplies		\$ 50.00	\$ 3,463.13
3/30/2014			1st Qtr Ending Balance	\$ 2,313.13	\$ 3,800.00	\$ 3,513.13



# Example

## 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
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
						\$ 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	\$ 56.00		\$ 5,056.00
						\$ 5,056.00
						\$ 5,056.00
						\$ 5,056.00



## **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**



## CSR CHAPTER CHART OF ACCOUNTS

### INCOME ACCOUNTS

001	Dues Revenue
001A	Grants
002	Interest
003	Other Income

### 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
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#### 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 and Legislative Issues

#### Other Expense

401	Training
402	Travel Advance <b>(DO NOT SHOW ON BUDGET)</b>
403	Telephone/Internet
404	Supplies
405	Postage
406	Dues/Publications
407	Rent
408	Equipment Maintenance/Rental
409	Equipment Purchase
410	Service Charge
411	Miscellaneous



-15-

1-23-2014 CHP FORMS-ALL-TRNG- FINAL - Totals by CODE



[illegible]



## **QUARTERLY FINANCIAL REPORT**

**Quarterly Financial Reporting is required by law.** It 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. Dues, Donations, 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

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





# CHAPTER FINANCIAL REPORT

**Example**

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

## INCOME

001	Dues	Check #	12345	\$	1,512.75	
	Dues	Check #		\$	-	
	Dues	Check #		\$	-	
001A	Grant	Check #		\$	-	<b>Sub Totals</b>
001A	Grant	Check #		\$	-	\$ 1,512.75
002	Interest	Checking	\$ 0.38	Savings	\$ - (In Savings total below)	\$ 0.38
003	Other - Explain Below					
	Transfer from Savings Acct # 5678910			\$	500.00	
	Donations to chapter for Service Project - Food Bank			\$	300.00	
				\$	-	\$ 800.00

## EXPENSES

## TOTAL INCOME

\$ 2,313.13

101	Chapter Meeting	\$	1,550.00	401	Training	\$	-
102	Chapter Executive Meetings	\$	-	402	Travel Advance -	\$	(1,600.00)
103	Officer's Stipends			403	Telephone/Internet/Website	\$	-
104	Newsletter	\$	700.00	404	Supplies	\$	50.00
106	Membership Recruitment	\$	-	405	Postage	\$	-
201	Community Relations	\$	300.00	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)	\$	1,200.00
305	CSR Delegate Assembly	\$	-	410	Service Charges	\$	-
306	Affiliate/CSR Statewide Affiliate	\$	-	411	Misc. Expenses (explain below)	\$	900.00
				<b>TOTAL EXPENSES</b>		\$	3,800.00

## HQ ALLOCATIONS - other

Grant	Total	\$	1,000.00	Spent		Balance	\$	1,000.00	
Grant	Total	\$	-	Spent	\$	-	Balance	\$	-
	Total	\$	-	Spent	\$	-	Balance	\$	-
	Total	\$	-	Spent	\$	-	Balance	\$	-
SUB TOTAL								\$	1,000.00

## SUMMARY

Advances (name & amount)

			Balance Forward (last report)	Checking	Savings	Other - CD
1	TJones-Laptop/software	\$	600.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
2	LCollins-Holiday WkgFd	\$	500.00	Add INCOME	\$ 2,313.13	\$ 595.00
3	Bsmith-Travel-BOD	\$	500.00	Deduct EXPENSES	\$ 3,800.00	\$ 500.00
4		\$	-			\$ -
5		\$	-	<b>Balance at end of Quarter</b>	<b>\$ 3,513.13</b>	<b>\$ 4,095.00</b>
	<b>TOTAL</b>	<b>\$</b>	<b>1,600.00</b>		<b>\$ 5,056.00</b>	

## COMMENTS

409: Purchase Laptop/Software - Serial # 3546755886578  
 411: Scholarship to Jean Thomas - \$500.00  
 411: Transfer to Savings Acct# 5678910 - regular savings - \$400.00

## GRAND TOTAL ALL ACCOUNTS

\$ 12,664.13

Minus HQ Grants & Misc - Non Chapter Dues Money) \$ 1,000.00

**TOTAL ACTUAL MONTHLY DUES ALLOCATION IN OPERATING ACCOUNT \$ 2,513.13**

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

Chapter President

Date

Chapter Treasurer



## GRANT DISBURSEMENTS

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

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







# CALIFORNIA STATE RETIREES

## DISBURSEMENT REPORT

**EXAMPLE**

Grant	Chapter #	State Purpose of Grant	\$ Amount	Check #
11/1/2012	17	Travel & Meetings - Establish Sub-chapter & Recruitment	\$ 2,500.00	

### Disbursements and Expenditures

Balance from Previous Report		\$ -	
DATE	ITEM DESCRIPTION	AMOUNT	Check #
3/7/2013	Feb Postcard to Imperial Valley Members - Mail Mgmt Grup	\$ 135.47	2182
3/7/2013	Feb Postage for Postcards - Diane Whorton	\$ 57.50	2183
3/22/2013	Rental Van - Officers travel to Imperial Valley for Mtg - Steve Haley	\$ 381.99	2186
4/24/2013	Meals for Sub-Chapter Mtg 3/20/2013 -Diane Whorton - Re-issue Check # 2188	\$ 221.50	2195
<b>1st Quarter SUB TOTAL</b>		<b>\$ 796.46</b>	
6/22/2013	Imperial Valley Sub-chapter Mtg - Calexico - Family Buffet - Diane Whorton	\$ 151.75	2200
6/22/2013	Rental car - Officers, PAC Chair & District Director - Steve Haley	\$ 204.77	2198
<b>2nd Quarter SUB TOTAL</b>		<b>\$ 356.52</b>	
		\$ -	
<b>3rd Quarter SUB TOTAL</b>		\$ -	
10/16/2013	Rental car - Officers, PAC Chair & District Director - Steve Haley	\$ 211.91	2214
10/16/2013	Imperial Valley Sub-chapter Mtg - El Centro-Golden Corral- Diane Whorton	\$ 271.49	2217
		\$ -	
<b>4th Quarter SUB TOTAL</b>		<b>\$ 483.40</b>	

PERIOD ENDING ( Date) 6/30/2013 TOTAL AMOUNT \$ 1,636.38

GRANT BALANCE REMAINING \$ 863.62

ESTIMATED GRANT COMPLETION DATE 10/31/2014

Approved By \_\_\_\_\_ Date \_\_\_\_\_

Chapter President

Chapter Treasurer



# CALIFORNIA STATE RETIREES

**EXAMPLE**

## Report of Grant Disbursements

Date Grant Received	Chapter Number	State Purpose of Grant		Grant Amount
12/3/2012	17	Newsletter - Recruitment	Grant # 2012-13	\$ 2,500.00

### Disbursements and Expenditures

Total of any Prior Reports: \$ -

DATE	ITEM DESCRIPTION	AMOUNT	CHECK NO
11/27/2012	BEGINNING BALANCE	\$ 2,500.00	54419
1st Qtr			
2/6/2013	Feb 2013 Chapter Newsletter-MailMgmtGroup	\$ 1,106.52	2175
2/6/2013	February 2013 Newsletter Postage	\$ 283.34	2173
2nd Qtr			
4/24/2013	April 2013 Newsletter - Mail Mgmt Group	\$ 1,017.88	2197
	April 2013 Newsltr - Postage - Diane Whorton	\$ 271.33	2196

TOTAL THROUGH (date) 4/30/2013 \$ 2,679.07

GRANT BALANCE REMAINING: \$ (179.07)

ESTIMATED GRANT COMPLETION DATE 4/30/2013

Dated 8/28/2013

APPROVED BY

Chapter President

Chapter Treasurer

## 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 general membership of the Chapter, by a **motion**, and then submitted to CSR headquarters

The Budget **MUST** include the following:

1. **INCOME** received in the chapter
  - a. Dues Allocations
  - b. Miscellaneous Chapter Income – expected offsets for meetings, etc.
2. **EXPENDITURES** – only for those you are anticipating for the year
3. Totals **MUST** be included for:
  - a. **DUES & MISCELLANEOUS INCOME FOR CURRENT YEAR** (year you are doing budget for)
  - b. **RESERVES FROM PRIOR YEAR** (Ending Balance from previous year – 4<sup>th</sup> 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 & Miscellaneous and Reserves (a. & b. above)
  - d. **TOTAL GRANTS AND SPECIAL ALLOCATIONS TO CHAPTER** – from previous year. This will be a carryover amount
  - e. **SUB TOTAL of INCOME** – Totals from above (c. + d.)
  - f. **TOTAL EXPENDITURES BUDGETED FOR CURRENT YEAR** – This is total of entries by code under Expenditures

- g. **PROJECTED RESERVES FOR CURRENT YEAR** – this is what you expect to be left after the new year is over. (e. – f.)
- h. **TOTAL BUDGET** – Total of Expenditures and Projected Reserves (f. + g.)

**\*\*\*\* SEE SAMPLE \*\*\*\***

**3 Year Budget is on the website**

**1 year Budget is in this material**



# CALIFORNIA STATE RETIREES

CHAPTER 101  
BUDGET YEAR 2014

**Example**

This is an estimated Budget for the year listed

## INCOME

Average monthly dues check	\$ 1,495.00	X 12 =	\$ 17,940.00
Miscellaneous Chapter Income			\$ 2,700.00

**\$ 20,640.00**

## EXPENDITURES

<b>101</b> Chapter Meetings	\$ 4,000.00	<b>401</b> Training	
<b>102</b> Chapter Executive Mtgs	\$ 500.00	<b>403</b> Telephone/Internet/Website	\$ 500.00
<b>103</b> Officer's Stipend		<b>404</b> Supplies	\$ 300.00
<b>104</b> Newsletter/Website	\$ 6,000.00	<b>405</b> Postage	\$ 100.00
<b>106</b> Member Recruitment	\$ 100.00	<b>406</b> Publications/Affiliate Dues	
<b>201</b> Community Relations	\$ 1,000.00	<b>407</b> Rent	
<b>301</b> General Council		<b>408</b> Equipment Mtce/Rentals	
<b>302</b> CSR Board Mtgs	\$ 3,000.00	<b>409</b> Equipment Purchase	\$ 300.00
<b>304</b> CSR Committee Mtgs	\$ 3,000.00	<b>410</b> Service Charges	
<b>305</b> CSR Delegate Assembly		<b>411</b> Misc Expense	\$ 1,000.00
<b>306</b> Affiliate/CSEA/CalPERS Mtgs			
<b>307</b> PAC/Lobby Day			

Dues & Miscellaneous Income for current year	<b>2014</b>	<b>\$ 20,640.00</b>
Reserves from Prior Year (Ending Balance)	<b>2013</b>	<b>\$ 5,000.00</b>
Total Projected Income for current year	<b>2014</b>	<b>\$ 25,640.00</b>
Total Grants and Special allocations to chapter	<b>2013</b>	<b>\$ 863.62</b>
<b>SUB-TOTAL of INCOME</b>	<b>2014</b>	<b>\$ 26,503.62</b>
Total Expenditures budgeted for current year	<b>2014</b>	<b>\$ 19,800.00</b>
Projected reserves for current year (expected carryover)	<b>2014</b>	<b>\$ 6,703.62</b>

DATE BUDGET ADOPTED \_\_\_\_\_

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary/Treasurer

Date Sent to Headquarters \_\_\_\_\_



## 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 BARRISTERS

**EXAMPLE**

CHAPTER	INVENTORY CONTROL LIST			
17	DESCRIPTION	COST	LOCATION	DISPOSITION
DATE				
8/14/2011	HP Laptop, printer and software <b>7/1/2012 NO LONGER IN INVENTORY - RETAINED BY PEARL PACHECO</b>	\$809.98 Check # 1928	Pearl Pacheco, President 4182 Texas, Apt 1 San Diego, CA 92104	<b>6/1/2013-reimbursed Chp and kept-no longer in office</b>
9/1/2011	HP Laptop and software	\$918.53 Check # 1938	Diane Whorton, Secretary 4814 Hart Drive San Diego, CA 92116	7/1/2012 - Transferred to New Secretary Gloria Koch
12/1/2011	Laptop	\$719.99 Check # 2128	Mark Flahan, Treasurer 4858 Mount Harris Drive San Diego, CA 92117	
7/1/2012 TRANSFERRED	HP Laptop		Gloria Koch, Secretary 3387 Caminito Vasto La Jolla, CA 92037	Received from Diane Whorton, Past Secretary
10/1/2012	HP Laptop Serial # 584037-001	\$ 654.68 Check #	Diane Whorton, President 4814 Hart Drive San Diego, CA 92116	
12/1/2012	ION Portable PA System	\$126.33 Check #	Steve Haley, Vice President 11453 Meadow Creek Rd. El Cajon, Ca 92020	
DATE				
10/31/2013	CHAPTER PRESIDENT		CHAPTER TREASURER	



## AUDIT PACKAGE

An Audit 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.

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

The following documents **MUST** be included in every audit 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 – sent to HQ
5. Disbursement Report – for Grants and other HQ funds issued to a chapter
6. Inventory Report – for all chapter equipment – **send 4<sup>th</sup> quarter only**
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. Bank statements on a monthly basis
2. Copies of TEC's (with receipt support)
3. Invoices paid
4. Support for any deposits made (except dues)
5. Check copies

It would be a good idea to keep a Ledger on all of your transactions so the chapter will always know where they stand on their balances, deposits and expenses.



# **SAMPLE AUDIT 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 # _____	\$ _____	-	
001A	Grant	Check # _____	\$ _____	-	
					<b>Sub Totals</b>
					\$ -
002	Interest	Checking	\$ -	Savings	\$ - (In Savings total below)
003	Other - Explain Below				
			\$ -		
			\$ -		
			\$ -		
					\$ -
<b>EXPENSES</b>				<b>TOTAL INCOME</b>	\$ -

# 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

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

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUB TOTAL	\$ -					

## Disbursement Report

(Only if chapter has a grant or other HQ Resources)



**CALIFORNIA  
STATE RETIREES**

### DISBURSEMENT REPORT

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**

CHAPTER \_\_\_\_\_

**INVENTORY CONTROL LIST**

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**



## TREASURER'S REPORT TO CHAPTERS

### MONTHLY TREASURER'S REPORT

A monthly financial report will be prepared by the Treasurer and presented 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 – should come from the Ledger
- Income
- Expenses
- Movement and Balance of any Savings type accounts
- Ending Balance of ALL Chapter Funds – should come 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 form or you may use a copy of your Receipt/Disbursement Ledger. Your report must be uniform and consistent for members to follow.

**\*\*\*\* SEE EXAMPLES \*\*\*\***





# CALIFORNIA STATE RETIREES

## TREASURER'S REPORT

CHAPTER \_\_\_\_\_

DATE \_\_\_\_\_

### CHECKING

BALANCE FORWARD (date) \_\_\_\_\_ \$ -

### RECEIPTS

CODE	DESCRIPTION	AMOUNT
001	_____	_____
001A	_____	_____
002	_____	_____
003	_____	_____

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 \$ -

DATE SIGNED: \_\_\_\_\_

SIGNATURE OF TREASURER \_\_\_\_\_





## 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 – Travel 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)

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





# CALIFORNIA STATE RETIREES

# EXAMPLE

## CHAPTER CHECK REQUEST

Chapter

Recommended by (name)	<input type="text"/>	Date	<input type="text"/>
President's approval	<input type="text"/>	Date	<input type="text"/>
Treasurer's approval	<input type="text"/>	Date	<input type="text"/>

## CHECK REQUEST

Make check payable to:

T. JONES	Date Paid
ADDRESS	Check number
CITY, CA ZIP	Expense
<input type="text"/>	

Quantity	Description of Purchase and Activity	Price	Amount
	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		



## **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 accountable 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.





## 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<sup>st</sup> 2014 is \$0.56 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 least expensive 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 \$.56 per mile. Mileage reimbursement is for expenses incurred when driving the care 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, use the less expensive coach fare. These are from the AIRLINE WEBSITE –

**This DOES NOT mean Web Specials, CheapFares.com, Priceline, Experia, 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 \$.56 per mile
+ Shuttle (if required from airport to hotel)	
+ 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.

**ATTACH A COPY OF THE AIRFARE INFORMATION FROM THE WEBSITE ALONG WITH YOU CALCUALTIONS TO THE EXPENSE CLAIM FOR VARIFICATION –**

**SEE EXAMPLE**

## EXAMPLE 1

### Farthest city south - San Diego to Sacramento

DRIVE - San Diego to Sacramento 500 miles x 2 = 1000 miles x \$.56 = \$560.00

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 \$.56=    \$ 22.40

Shuttle (to hotel)-    \$ 36.00

---

TOTAL                      \$ 522.40

**LESSER AMOUNT \$522.40 (from FLY) - 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 \$.56 = \$436.80

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 \$.56 =    \$ 22.40

Shuttle (to hotel)    \$ 36.00

---

TOTAL                      \$ 480.40

**LESSER AMOUNT \$436.80 (from DRIVE) - GOES ON THE EXPENSE CLAIM UNDER PERSONAL CAR**



CALIFORNIA STATE RETIREES INC

1108 O Street, Ste 300 Sacramento, California 98514-9947  
CHAPTER #

EXPENSE CLAIM

Example

Name (print)

Mailing Address

E-Mail Address

Date

City/Zip

Phone Number

MILEAGE is LESS than flying

ACCOUNTING USE ONLY

Personal Car paid at lesser DRIVE Rate

Date	6/23/2014	2/24/2014	2/25/2014	2/26/2014	2/27/2014
Location	Los Angeles to Sac	Sacramento	Sacramento	Sacramento	Sac to Los Angeles
Time Depart	5:00 AM				
Time Return					8:00 PM
Activity	Travel to BOD Mtg	Membership Com & Treasurer's Trng	Committees and President Forum	BOD Meeting	Travel Home
Activity Code	302	304	304	302	302
	LODGING	LODGING	LODGING	LODGING	LODGING
1. Room	\$100.00	\$100.00	\$100.00	\$100.00	
2. Incidentals	\$12.00	\$12.00	\$12.00	\$12.00	
	MEALS	MEALS	MEALS	MEALS	MEALS
3. Breakfast	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
4. Lunch	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
5. Dinner	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
	TRAVEL	TRAVEL	TRAVEL	TRAVEL	TRAVEL
6. Common Carrier					
7. Airporter					
8. Personal Car	\$218.40				\$218.40
9. Parking	\$14.00	\$14.00	\$14.00	\$14.00	
10. Bridge Tolls					
	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS
11. Taxi cabs					
12. Tele/telegrams					
13. Other (explain)					
TOTAL	\$389.40	\$171.00	\$171.00	\$171.00	\$263.40

Date Item Comment

Airfare, Rd trip miles to airport, shuttle TOTAL \$480.00 -

DROVE to Sacramento for BOD Mtg - Total Round Trip miles = 780/\$.56 ea = \$436.80 USED FOR PERSL CAR

Parking is paid at hotel rate - NOT IN calculations

Drove home on Friday-leaving after 5:00 pm-unsafe- it is a 8-9 hour drive- would get home at 2 or 3 am or later

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

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

\$1,165.80

Total attached pages

\$1,165.80

Grand total expenses

Less - travel advances

Balance Due

Employee

CSR



APPROVED

## CALCULATIONS FOR AIRFARE AND MILEAGE TO AND FROM THE AIRPORT

AIRFARE IS BASED ON THREE WEEKS OUT FROM EVENT – 6/23 THRU 6/27, 2014

### Los Angeles, CA to Sacramento, CA

#### ITINERARY

Depart Jun 23 Mon	<b>09:40 AM</b> <b>10:55 AM</b>	Depart <b>Los Angeles, CA (LAX)</b> on Southwest Airlines Arrive in <b>Sacramento, CA (SAC)</b>	Flight #1105  WiFi available	Monday, June 23, 2014 Travel Time 1 h 15 m (Nonstop) <a href="#">Senior</a>
Return Jun 26 Thu	<b>07:55 PM</b> <b>09:25 PM</b>	Depart <b>Sacramento, CA (SAC)</b> on Southwest Airlines Arrive in <b>Los Angeles, CA (LAX)</b>	Flight #1933  WiFi available	Thursday, June 26, 2014 Travel Time 1 h 30 m (Nonstop) <a href="#">Senior</a>

PRICE: SENIOR

Trip	Routing	Fare Type   <a href="#">View Fare Rules</a>	Fare Details	Quantity	Total
Depart	LAX-SAC	<a href="#">Senior</a> Dedicated Pricing	<ul style="list-style-type: none"> <li>No Change Fees (applicable fare difference applies)</li> <li>Reusable Funds (nontransferable - no name changes allowed)</li> <li>Refundable</li> </ul>	1	<a href="#">\$212.00</a>
Return	SAC-LAX	<a href="#">Senior</a> Dedicated Pricing	<ul style="list-style-type: none"> <li>No Change Fees (applicable fare difference applies)</li> <li>Reusable Funds (nontransferable - no name changes allowed)</li> <li>Refundable</li> </ul>	1	<a href="#">\$212.00</a>

Enroll in Rapid Rewards and earn at least [2176 Points](#) per person for this trip. Already a Member? Log in to ensure you are getting the points you deserve.

Subtotal \$424.00

[Fare Breakdown](#)

You can't find this great fare on any other website. Southwest fares are only on Southwest.com. **1st and 2nd Checked Bags Fly Free.** [Weight and size limits apply.](#) Bag Charge\$0.00

**Air Total:**  
**\$424.00**

ROUND TRIP MILEAGE FROM HOME TO AIRPORT AND BACK HOME 40 miles x \$.56/mile = \$22.40, Shuttle = \$36.00 **TOTAL CALCULATION: \$480.40**

**ROUND TRIP FROM LOS ANGELES TO SACRAMENTO – 390 MILES X 2 = 780 X \$.56/MILE = \$436.80**

**\$436.40 CLAIMED ON TEC (LOWEST OF THE 2 OPTIONS)**



CALIFORNIA STATE RETIREES INC

1108 O Street, Ste 300 Sacramento, California 98514-9947

CHAPTER #

EXPENSE CLAIM

Example

Name (print)

Mailing Address

E-Mail Address

Date

City/Zip

Phone Number

ACCOUNTING USE ONLY

Personal Car paid at lesser airfare Rate

Date	6/23/2014	2/24/2014	2/25/2014	2/26/2014	2/27/2014
Location	San Diego to Sac	Sacramento	Sacramento	Sacramento	Sac to San Diego
Time Depart	5:00 AM				
Time Return					8:00 PM
Activity	Travel to BOD Mtg	Membership Com & Treasurer's Trng	Committees and President Forum	BOD Meeting	Travel Home
Activity Code	302	304	304	302	302
	LODGING	LODGING	LODGING	LODGING	LODGING
1. Room	\$100.00	\$100.00	\$100.00	\$100.00	
2. Incidentals	\$12.00	\$12.00	\$12.00	\$12.00	
	MEALS	MEALS	MEALS	MEALS	MEALS
3. Breakfast	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
4. Lunch	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
5. Dinner	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
	TRAVEL	TRAVEL	TRAVEL	TRAVEL	TRAVEL
6. Common Carrier					
7. Airporter					
8. Personal Car	\$261.20				\$261.20
9. Parking	\$14.00	\$14.00	\$14.00	\$14.00	
10. Bridge Tolls					
	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS	MISCELLANEOUS
11. Taxi cabs					
12. Tele/telegrams					
13. Other (explain)					
TOTAL	\$432.20	\$171.00	\$171.00	\$171.00	\$306.20

Date Item Comment

Airfare, Rd trip miles to airport, shuttle TOTAL \$522.40 - USED THIS ON CLAIM FOR PERSONAL CAR

DROVE to Sacramento for BOD Mtg - Total Round Trip miles = 1000/\$.56 ea = \$560.00

Parking is paid at hotel rate - NOT IN calculations

Drove home on Friday-leaving after 5:00 pm-unsafe- it is a 8-9 hour drive- would get home at 2 or 3 am or later



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

## CALCULATIONS FOR AIRFARE AND MILEAGE TO AND FROM THE AIRPORT

AIRFARE IS BASED ON THREE WEEKS OUT FROM EVENT – 6/23 THRU 6/27, 2014

### San Diego, CA to Sacramento, CA

#### ITINERARY

Depart Jun 23 Mon	<b>09:40 AM</b> <b>10:55 AM</b>	Depart <b>San Diego, CA (SAN)</b> on Southwest Airlines Arrive in <b>Sacramento, CA (SAC)</b>	Flight #1005  WiFi available	Monday, June 23, 2014 Travel Time 1 h 15 m (Nonstop) <a href="#">Senior</a>
Return Jun 26 Thu	<b>07:55 PM</b> <b>09:25 PM</b>	Depart <b>Sacramento, CA (SAC)</b> on Southwest Airlines Arrive in <b>San Diego, CA (SAN)</b>	Flight #1933  WiFi available	Thursday, June 26, 2014 Travel Time 1 h 30 m (Nonstop) <a href="#">Senior</a>

#### PRICE: SENIOR

Trip	Routing	Fare Type   <a href="#">View Fare Rules</a>	Fare Details	Quantity	Total
Depart	SAN-SAC	<a href="#">Senior</a> Dedicated Pricing	<ul style="list-style-type: none"> <li>No Change Fees (applicable fare difference applies)</li> <li>Reusable Funds (nontransferable - no name changes allowed)</li> <li>Refundable</li> </ul>	1	<b>\$232.00</b>
Return	SAC-SAN	<a href="#">Senior</a> Dedicated Pricing	<ul style="list-style-type: none"> <li>No Change Fees (applicable fare difference applies)</li> <li>Reusable Funds (nontransferable - no name changes allowed)</li> <li>Refundable</li> </ul>	1	<b>\$232.00</b>

Enroll in Rapid Rewards and earn at least **2176 Points** per person for this trip. Already a Member? Log in to ensure you are getting the points you deserve.

Subtotal \$424.00

[Fare Breakdown](#)

You can't find this great fare on any other website. Southwest fares are only on Southwest.com. **1st and 2nd Checked Bags Fly Free.** [Weight and size limits apply.](#) Bag Charge\$0.00

**Air Total:**  
**\$464.00**

ROUND TRIP MILEAGE FROM HOME TO AIRPORT AND BACK HOME 40 miles x \$.56/mile = \$22.40, Shuttle = \$36.00 **TOTAL CALCULATION: \$522.40**

ROUND TRIP FROM LOS ANGELES TO SACRAMENTO  
500 MILES X 2 = 1000 X \$.56/MILE = \$560.00

**\$522.40 CLAIMED ON TEC (LOWEST OF THE 2 OPTIONS)**



## CREATING A FILING SYSTEM

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

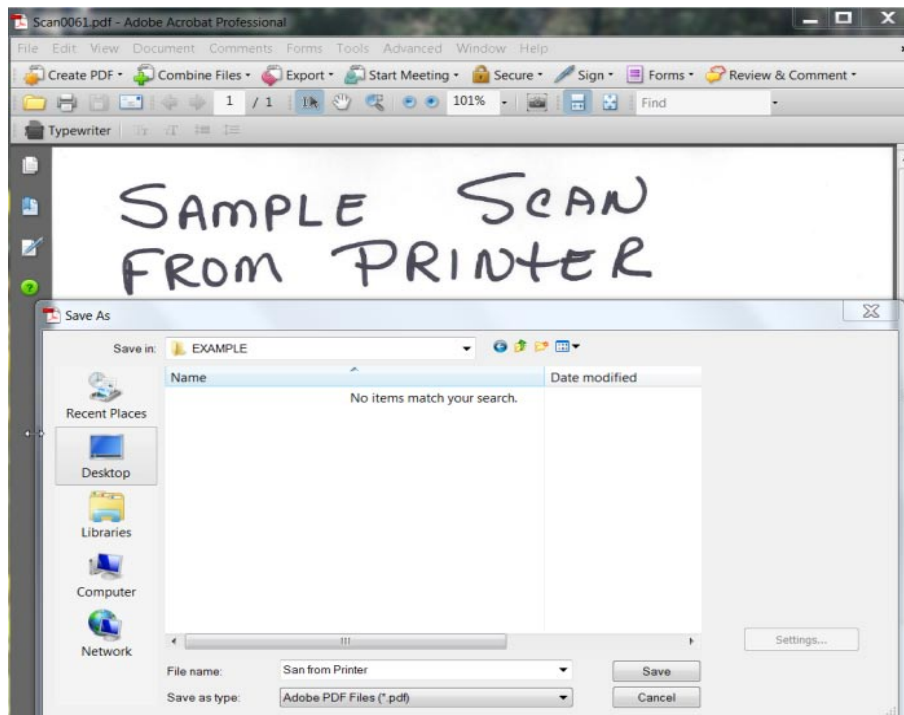
1. 3 Ring Binder
  - A. Put a divider tab in and label for 12 months
  - B. File every behind that tab as it is received for that month
  - C. At the end of each quarter do your quarterly report and file
  - D. At the end of the year store your binder and keep for 5 years
2. File Folder – Accordion,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

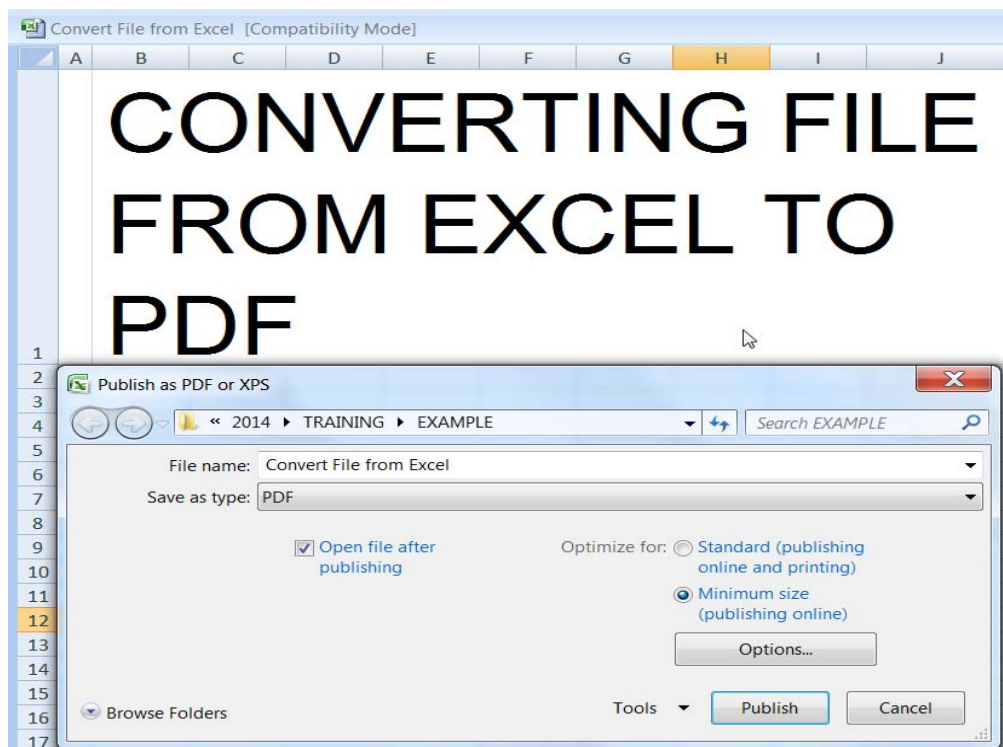
## SAVING AS A PDF FILE

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. Do not adjust settings on your computer to downsize the file
3. When saving your file on the computer save it to the SMALLEST size available.



4. **CONVERTING FILES** from WORD and EXCEL – Save as PDF
5. Save to smallest size available



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