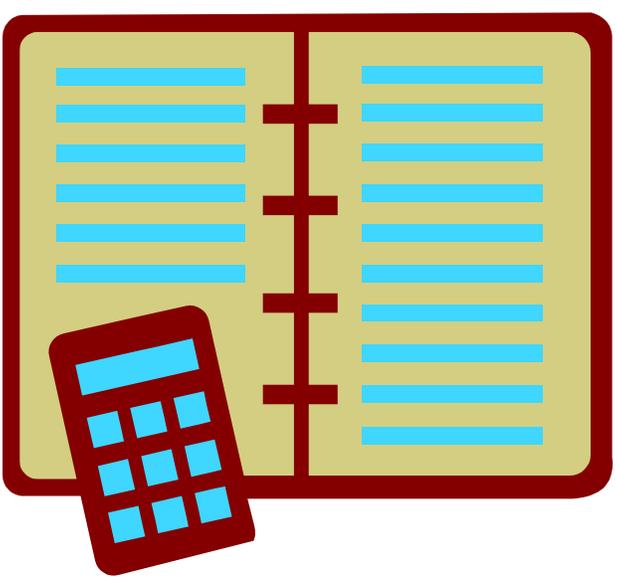
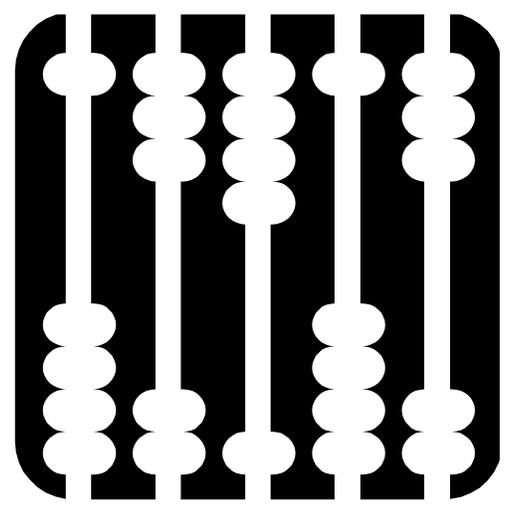




2015

**TREASURERS
GUIDE AND
RECORD
KEEPING
INSTRUCTIONS**



**CSR FINANCE
COMMITTEE
June 23, 2015**

CHAPTER TREASURER'S GUIDE

Disclaimer:

Guidelines are based on California State Retirees (CSR) Bylaws and Rules, guidance of the Chief Finance Officer, CSR Finance Committee and Headquarters Accounting

Updated: 6/23/2015

PREFACE

California State Retirees (CSR) Bylaws and Governing Rules will provide guidelines for the operations of the organization.

This guide is intended to help chapter treasurers carry out their duties and responsibilities in a way which (1) increases the understanding of the financial status of the chapter and (2) does not require excessive volunteer hours to accomplish.

This guide will also be useful to chapter presidents, who have overall responsibility for chapter operations. Other chapter officers should familiarize themselves with all aspects of chapter operations as it pertains to their office.

Well-informed chapter officers will have an easier task of consistently explaining to the members where their dues money has been used and how members benefit from the program expenditures. The ultimate objective of each chapter treasurer is to produce financial reports that are accurate and easy to understand. We hope that the material in this guide is helpful in achieving that objective.

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I. DUTIES OF THE CHAPTER TREASURER

The Chapter Treasurer is the chief financial officer of the chapter and, as such, must maintain accurate records of all chapter financial activities as required by the CSR Chief Financial Officer. Generally, the Chapter Treasurer duties are as follows:

- ◆ Accounts for all chapter revenue from dues and other sources
- ◆ Issues all checks for authorized expenditures
- ◆ Completes the monthly reconciliation of the Chapter Ledger(s) with bank account statement
- ◆ Prepares required written monthly financial reports for chapter and other meetings
- ◆ Prepares required written quarterly financial reports for submission by the Chapter President to headquarters accounting
- ◆ Is the custodian of all assets and records of the chapter
- ◆ Arranges for audit of the financial records of the chapter after change of Treasurer or for any other chapter reason
- ◆ Evaluates previous expenditures and resources for use in drafting the annual budget
- ◆ Works with the chapter secretary, if there is one, in the maintenance of membership records

Although the above duties may sound as though the Chapter Treasurer should have an accounting background, only a general understanding of basic record keeping is necessary to accomplish the treasurer's tasks.

II HANDLING CHAPTER FUNDS

The Treasurer is responsible for the funds of a chapter and thereby holds a vitally important position. The chapter relies on the Treasurer to follow good bookkeeping practices by insuring all monies are accounted for.

This section provides some suggestions on procedures that can aid the Treasurer in keeping the bookkeeping system functioning smoothly and effectively.

CHECKING ACCOUNTS:

1. Efforts should be made to establish the chapter's checking account with a financial institution that makes cancelled checks available
 2. Copies of front and back of cancelled checks printed from the internet are acceptable
 3. The service charge or other charge on the checking account should be listed as an expenditure in the "cash receipts and disbursements register" when the bank statement is received
- ◆ All chapter financial transactions require the signature of two authorized chapter members.
 - ◆ **There must always be 2 authorized signers on all checks**
 - ◆ The signers on any check must not be a payee of that check
 - ◆ The dual signatures must have no relation to each other, i.e. husband and wife, mother and daughter

All incoming money should be deposited without delay, to prevent loss

- ◆ **BLANK CHECKS SHOULD NEVER BE SIGNED IN ADVANCE, BY ANY OFFICER.**
- ◆ Checks shall be used **in numerical order** and immediately recorded in the Ledger and accounted for
- ◆ Only one sequence of checks should be used
- ◆ **Bank statements shall be reconciled monthly**

A permanent running record of all receipts and expenditures of the chapter must be maintained on a current basis. This will be done by using the "Cash Receipts and Disbursements" Ledger (CSR Form)

1. The “Cash Receipts and Disbursements Ledger” should present an accurate record of available monies in the account after all deposits and expenses have been paid
2. **All expenditures must be paid by check** and all monies received must be deposited in the bank as soon as they are received
3. A separate Ledger is kept for each account the chapter has – Savings, CD, Money Market, Scholarships and donations, etc

CREDIT CARDS

1. Chapters are **NOT AUTHORIZED** to have credit cards or debit cards in the name of the Chapter or California State Retirees (CSR).
NO ATM – DEBT/CREDIT CARDS ALLOWED
2. A member’s personal credit or debit card may be used. Member will be reimbursed by use of the Check Request form or TEC submitted to the chapter with the receipt for services, credit card receipt and back up documentation.
3. Correct support for the transaction must include itemized invoice or bill from the vendor and NOT merely the credit or debit card receipt

RECORDS RETENTION

All canceled checks, bank statements, receipts, vouchers, completed cash receipts and disbursement registers and other financial transaction records **must** be saved for at least **four** years

All chapter financial records must be turned over to the new treasurer or the president, when a treasurer retires or resigns.

MONTHLY FINANCIAL STATEMENT

1. A monthly financial statement will be prepared by the treasurer and presented at all chapter meetings
2. It should be available at all times for inspection by the members of the chapter
3. A copy of this chapter financial statement should be kept on file by the chapter President, Secretary and Treasurer
4. Financial statements should be uniform, from month to month, and arranged in logical order according to groups and categories

III

FINANCIAL ACCOUNTING AND REPORTING TERMS

1. **Fiscal Year**

For purposes of satisfying state and federal financial reporting and filing requirements, the fiscal year of the chapter is from January 1 to December 31, inclusive

2. **State and Federal Reports**

The Corporation has obtained a federal tax ID number for each chapter, to be used by the chapter for the establishment of bank accounts and Post Office Non-Profit and Raffle Permit.

3. **Chapter Accounting**

To comply with state and federal regulations regarding the collection and disbursement of dues, it is necessary for chapters to follow standardized procedures in accounting for the portion of dues allocated to them.

The Corporation shall provide each chapter with a handbook containing the information and forms necessary to account for and report its income and expenditures.

Chapters shall be required to use the format provided in maintaining its financial records, except that chapters with personal computers may use the Excel forms on the CSR Website. Forms are also in PDF for printing.

NO CHAPTER may create their own forms for substitution of CSR Official Forms.

4. **Chapter Financial Reporting**

On the Chapter's Quarterly Financial Report each chapter shall report its income, expenditures, reserves and assets as of the end of the quarter.

Quarterly Financial reports are due to CSR Headquarters, by the **15th day of the month following the end of each quarter**, unless the books are being kept at HQ.

5. **Budget**

Chapters are required to prepare a three-year budget, which can be revised at a later date. Each chapter shall submit to CSR headquarters, a copy of its approved 3 year budget no later than the last working day of February.

6. **Chapter Review**

The Chapter will provide all backup documentation to CSR Headquarters on a monthly or quarterly basis. Chapters will determine which filing method they will use.

Any chapter that chooses to have their accounting done by CSR Accounting will be exempt from submitting a quarterly and year end report.

Chapters choosing to do quarterly reports – will be reviewed by Headquarters quarterly and the 4th quarter report will be considered their final review for the year.

7. **Certification**

Quarterly reports and copies of the budget shall be **signed by the chapter President and Treasurer,** certifying that the information provided is correct.

8. **Assets**

Liquid assets include cash accounts on deposit in financial institutions including checking and savings accounts, Certificates of Deposit, Money Market Accounts, any other accounts that are convertible to cash, with or without penalty, and accounts receivables, including travel and standing advances

9. **Funds Withheld**

Any chapter that fails to comply with the provisions of paragraphs 3, 4, 5, 6 and 7, above, or at the discretion of CSR's CFO, shall be notified and **future dues will be withheld until that chapter is in compliance.**

10. **Exceptions to Funds Withheld**

Extensions of the reporting requirement deadlines of paragraphs 3, 4, 5, 6 and 7 may be granted for good cause. Extensions are limited to 30 days beyond the initial due date and may be renewed only once.

11. **Chapter Grant & Award Funds**

The CSR Chapter Grant Fund is established to assist chapters that require additional funding. The amount of a chapter grant will depend upon the sustained need and the availability of funds. All Grants are approved by the Board of Directors.

Awards and specials allocations are approved by the CSR Board of Directors and given to the chapters for special purposes.

Expenditure status of these funds must be reported **quarterly** on the regular Quarterly Financial and Disbursement Reports.

12. **Dues CAP**

Effective January 1, 2014, Dues CAPS were established for Chapters. This CAP is based on 12 times the monthly dues allocation to the chapter.

Chapters are authorized to maintain the equivalent of that amount without penalty.

Scholarship Funds, Grants, Special Awards and other non-dues allocation funds are **not** to be included in the calculation of the "CAP".

13. **Equipment**

All purchases or retirements of equipment . (Property) should be reported on the Inventory Listing, when the change occurs. These are assets of the Corporation.

Inventory records should be kept for four (4) years.

For our purposes, Equipment consists of computers, printers, fax machines, scanners, projectors, etc. Computer software is NOT counted as it is disposable as it become outdated.

The price, serial number and date of purchase and location, along with the intended use of the item should be shown on the Inventory Listing.

14. **1099**

If the chapter pays **\$600 or more in a year to one individual for a service**, an **IRS form 1099** must be issued, and the total paid must be reported to the IRS and FTB.

\$599 and less does not need to be reported by the chapter, although the recipient is still responsible for paying the taxes.

These payments would include Officer Stipends issued.

IV CHAPTER REVENUE

The basic source of revenue for all chapters is the Dues Allocation for local representation provided for in the Corporation's Bylaws and Governing Rules.

Grants and Funds authorized by the Board and received from HQ, shall be treated as Income and separately itemized under Account 001A Grants

CHAPTER DUES - Section 5. Local Representation

- (a) Local representation funding for chapters assigned to CSR shall be determined by the CSR Board of Directors
- (b) The amount of dues collected from members is fixed by the CSR delegates at Delegate Assembly
- (c) The amount of dues allocation to a specific chapter is determined by and may be augmented by the CSR Board of Directors, to meet the needs of the affiliate as a whole, as well as the needs of the specific chapter.

As of January, 2014, the approved dues allocation rates for CSR chapters are:

- ◆ \$1000.00 per chapter, plus \$.35 per member
- ◆ Chapters receive a monthly report of *the* number of members in all dues allocation categories for each month. This will be stamped with the ACH date (direct deposit) sent to the chapter bank account.

CHAPTER CAPS

In accordance with Governing Rules 2.9 Chapter's Portion of Member's Dues, (b) Implementation of Chapter Dues Allocation Cap

Effective January 1, 2014, Dues CAPS were established for Chapters. CAPS are determined by the quarter month balance for ALL Chapters regardless of filing method chosen.

- ◆ The Dues Allocation Report issued to the chapter monthly determines the amount of Dues the chapter receives
- ◆ This amount will be multiplied by 12 and will determine the amount of the CAP for the chapter for 12 consecutive months
- ◆ Each Chapter may retain up to 12 months of estimated dues income
- ◆ The initial calculation will be based on the 2nd quarter ending balance

- ◆ Each quarter thereafter will be used for calculation
- ◆ Any chapter, whose chapter funds exceed the established CAP, shall have their remaining dues allocation(s) above the CAP forfeited until their fund balance conforms to the CAP amount for that chapter
- ◆ Those funds are delivered back to the general operations budget

Scholarship Funds, Grants, Special Awards and other non-dues allocation funds are **not** to be included in the calculation of the “CAP”.

DONATIONS– 7% Rule – per year

Chapters are able to make donations to charities, scholarships, etc. Total Chapter donations cannot exceed 7% of their annual dues allocation.

Member personal contributions towards scholarship and donations to charities DO NOT get deposited into the Chapter Operating Account and DOES NOT count towards the 7% limit.

These funds MUST be separated from the Dues money issued from CSR

SEPARATE BANK ACCOUNTS

Chapters shall have:

1. ONE CHECKING ACCOUNT for Operations of the Chapter

- a. Chapter will establish one checking account to receive funds issued by the Corporation i.e. Dues, Grants, Awards, and special funding determined by the Board of Directors
- b. Deposit any member contributions to be applied towards a Account Code of the Corporation – Example - Members paying for lunch at a chapter meeting will be credited against Code 101 – Chapter meetings
- c. Chapter will pay all expenses from this account

2. SEPARATE ACCOUNTS for scholarships, donations from members for charity or other projects.

- a. Chapters who “collect” funds from members for these purposes must deposit those funds into a separate bank account. Personal funds are NOT

considered DUES Monies and **cannot** be deposited in the same account.

b. This account **does not** count towards the CAPS

3. REPORTING - All accounts must be reported to Headquarters and identified for purpose i.e.:

a. Chapter Operations

b. Member Contributions

c. Scholarships

d. Savings

e. CD

f. Must have a Receipts and Disbursement Ledger for each account

V CHAPTER ACCOUNT CODES

To provide a standardized system to help the chapters in accounting for receipts and expenditures of chapter funds, the Corporation has devised a list of accounts which corresponds to the format of the quarterly financial reports required by the Corporation. All chapters must use these accounts. This section provides a description of the accounts and their use. New account numbers must be approved by the Board/CFO.

a). INCOME

001 Dues.

This represents the total the chapter receives from the Corporation for dues only.

001A Grants

Grants and other Board allocations i.e. Special Awards, should be listed separately as sub categories of “001 Dues”, and can be received in varying amounts from various sources, i.e. Grant Committee or CSR Board motion. Chapters should consult the Governing Rules Section 14, for Grant procedures. Forms can be found on the CSR Website and Exhibits at the back of this Guide.

002 Interest.

This account is used for tracking and reporting all interest income. Interest is posted in the month in which the bank, S & L, or credit union pays it. All interest should be posted, including interest from checking accounts, savings accounts, and CDs. They are reported separately on the Quarterly Report.

Chapter Expense Account Code Definitions

b). EXPENSES

General. Accurate recording of expenses simplifies the procedure for completing the quarterly reports. It simplifies the year-end audit, assists in the preparation of the Budget and allows the Secretary-Treasurer to spot trends in overspending in particular areas, so that he/she may inform the executive committee.

100 **Local Operations.**

All local (chapter) operations are charged to one of these accounts.

101 Chapter Meetings

All expenses incurred in conducting chapter meetings, such as general membership and committee meetings of the chapter. Expenses include banquet charges, announcements, door prizes, travel and any other expenses incurred directly as a result of having a meeting. **Door prizes and give always are permitted.**

Please Note: "Raffles" (which require purchasing a ticket) are permissible, but require the chapter to secure an annual permit. Please check www/aq.ca.gov to ensure that you are in compliance .

102 Chapter Executive Officer Meetings

All expenses incurred in conducting chapter executive committee meetings. Expenses include meals and travel expense or other direct costs relating to executive committee meetings.

103 Officers' Stipends

This is a discretionary account used to offset out of pocket expenses of the officers, usually the president. Stipends can be paid out monthly or quarterly and should also be set up as a budgeted item even if only provided on an "as needed" basis. **Written requests** are submitted for approval and payment, although receipts and expense claims are not usually required. Stipends amount allowed, on a monthly or annually basis and how they are used, shall be approved by a motion at a chapter meeting. If receiving over \$599/year a 1099 **must** to be issued.

104 Newsletter/Website

All costs involved in publishing a chapter newsletter and/or website on the internet, including supplies, printing, mailing labels, design, and postage are charged to this account.

106 Member Recruitment and Retention
Costs involved in recruitment and retention programs are charged to this account.

Any expenses incurred by the chapter for the Ambassador Program, not reimbursed by HQ, would be reported here.

200 Community Operations

These accounts are used for charitable donations.

201 Community Relations
Charges to this account include such items as donations to charities and special funds (i.e. CSEA Foundation, scholarships). **A chapter CANNOT donate more than 7% of its annual CAP from Dues Monies**

300 Statewide Activities

These accounts are for the costs of sending chapter leaders to the various statewide meetings of the Corporation. All chapters are encouraged to provide representation of their members by participating in the statewide activities of the Corporation and affiliates

301 General Council
This account is used for any chapter costs associated with General Council. Examples would include the cost of sending additional alternate delegates, additional nights for delegates (e.g., the meetings before and/or the night after GC), and an additional expense to delegates for incidental expenses

302 CSR Board Meetings
This account is for any chapter costs incurred to attend CSR Board of Directors meetings

304 CSR Committee Meetings
This account is for any chapter costs incurred to attend CSR committee meetings, Bylaws & Rules; Financial; Health Benefits; Membership and PAC

305 CSR Delegate Assembly
This account is for any chapter costs, not paid by headquarters, incurred to attend the CSR Delegate Assembly

306 CSEA Statewide Meetings
This account is for any chapter costs incurred to attend CSEA meetings and not reimbursed by CSEA

307 PERS Board and Lobby Day
This account is for expenses to attend PERS Board meetings and Lobby Day (only if member is not paid from PAC funds).

400 Other Expenses

401 Training
This account is for costs incurred for member training and conferences that are not covered by other line items. Examples could be the Women's Conference, officers' financial training, and any other Training not reimbursed by HQ

402 Advances
This is for any advance not just travel. This "clearing" account is set up for any money issued as an advance prior to a meeting or event before actual costs are incurred

Please note: This account is not to be used as a budget line item. The goal of this account is to always have its balance returned to \$0.00.

Expense claims must be submitted with receipts upon completion of purchase or travel or the money repaid to clear the advance.

403 Telephone/Internet/Website
Telephone, internet and website setup and maintenance costs are charged to this account. This includes the entire cost of a phone if located in a chapter office, and long distance and message unit charges incurred by chapter officers, unless they receive a stipend. All reimbursements for **expenses must have backup of an invoice.**

404 Supplies
Miscellaneous supplies, such as paper, printer ink/toner or cartridges, etc. are charged to this account.

DO NOT include supplies (paper, labels) for production of the chapter newsletter, chapter meetings or recruitment. Charge to appropriate code.

405 Postage
This account is for postage costs such as stamps and certified letters, **unless the postage is for a specific mailing** such as a newsletter or a meeting flyer. Then it should be charged to 104 (Newsletters) or 101 (Chapter Meetings), whichever is the appropriate account.

407 Rent
This account is for any rent paid for a chapter office or storage

- 408 Equipment Maintenance/Rental
This account is for equipment rented or leased by the chapter, and the maintenance of chapter equipment. Examples include but are not limited to copiers, fax machines and computers.
- 409 Equipment Purchase
This account is for the purchase of equipment such as computers, phones, file cabinets, tape recorders, etc. Equipment has been defined as items costing \$100 or more. Items costing less should be charged to miscellaneous expense.
- 410 Service Charges
This account is for any bank services charged to the chapter. These charges would be reflected on your monthly bank statement; service charges, printed checks, non-sufficient-funds (NSF) check charges or copying fees.
- 411 Miscellaneous
Other expenses that are unique to the chapter or do not fall into another category go into this account. Explain the expense in the comments section of the quarterly report.

VI

CHAPTER REPORTING

In accordance with Governing Rules Section 16.10 Chapter Activities, Section d. Financial Reporting, chapters have a choice of one of three methods that will satisfy chapter financial reporting requirements:

Choice #1: CHAPTERS CONTROL CHECKBOOK and DO QUARTERLY REPORTS

Quarterly Reports will be due in headquarters by the 15th day following the end of the quarter. Dues allocation check will be issued after the quarterly report is reviewed by headquarters.

Chapter will:

1. Maintain their own checking account
2. Write their own checks
3. Submit quarterly financial reports
4. Provide complete backup information on a quarterly basis
5. Sign-in sheets for chapter meetings, if held, Expense vouchers to support all checks written, Minutes, cancelled checks (front & back), bank statements
6. Chapters shall submit a copy of the Ledger or Treasurer's Report showing revenue of expenses to HQ monthly
7. Equipment Inventory: Whenever any changes are made to the Equipment Inventory, a copy of that report will be included
8. Must retain copies of all records and documentation for a minimum of 4 years

Chapters are REQUIRED to submit their records quarterly, in their entirety, to HQ who will audit each report as received.

The fourth quarter report would provide the 12 month reporting as needed by headquarters to complete their annual report.

Choice #2: HEADQUARTERS DOES MONTHLY REPORTS FOR CHAPTER, CHAPTER CONTROLS THE CHECKBOOK

Chapters must submit the following to headquarters monthly:

1. Monthly Ledger for each bank account, back-up documentation for expenditures, minutes if meetings held, copies of checks written, cancelled checks (front & back), bank statements
2. HQ will prepare the Monthly Financial Reports and forward it to the Chapter President and Treasurer for signatures. **The Chapter will not have to**

prepare their Quarterly Financial Reports

3. Chapter records will be audited by central accounting personnel or other personnel, as directed by CSR's CFO, at no charge to the chapter, and **a full year report will not be required**
4. Equipment Inventory: Whenever any changes are made to the Equipment Inventory, a copy of that report will be included
5. If ALL supporting documentation is not received in Headquarters monthly to complete the report, Dues **WILL** be withheld from the chapter until back up documentation is received
6. Must retain copies of all records and documentation for a minimum of 4 years

Choice #3: HEADQUARTERS CONTROLS CHECKBOOK AND DOES ALL REPORTS

Chapter will allow CSR Headquarters to:

1. Open a checking account in the Chapter's name
2. All chapter dues will be deposited into the Chapter's account established by HQ in Sacramento
3. HQ will issue checks for all bills, invoices and TEC's that are submitted and approved by the officers of the Chapter. Chapters may submit documents by Email, fax or US Mail
4. There may be a delay in paying of bills based on how quickly the chapter submits invoices and TEC's for payment
5. HQ will prepare the monthly financial statements for the review and signatures of the Chapter President and Treasurer. It is imperative that all documents be labeled with the chapter number and has the proper approvals
6. Equipment Inventory: Whenever any changes are made to the Equipment Inventory, a copy of that report will be included
7. Must retain copies of all records and documentation for a minimum of 4 years

Any chapter that chooses to have their accounting done by CSR Accounting will be exempt from submitting report information.

The Chapter may continue to use a chapter checking account for money collected

from members at a meeting for scholarships and community services

All standard finance forms are available on our web site and chapters are **REQUIRED** to use them. All are in both Excel or PDF format

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VII

CHAPTER REVIEWS

Chapter financial records will be subject to reviews by Headquarters or a member of the Statewide Finance Committee at the discretion and assignments of the CFO.

- ◆ Reviews ensure compliance with the FPP, IRS, FTB, Secretary of State, State of California Corporate Rules and Laws.
- ◆ MEMBERS have a right to review chapter records to ensure dues money is spent in a reasonable way to accomplish the goals of CSR. A member must submit a written request to review chapter financial records to the Chapter President with a copy to CSR's CFO.
- ◆ Doing Reviews more often will likely find many small errors which will help avoid big mistakes and missing funds. The chapter will know that records are accurate throughout the year.

CHAPTER SHALL

1. Do a complete review of the chapter books any time the Treasurer changes. This insures the books are in order and the chapter officers have accepted them as complete. Appropriate documentation, signed by the reviewers, shall be sent to Headquarters showing this review has taken place.
2. Checking account signatories or Chapter Officers cannot complete the review. The review must be performed by a non-related party, such as a, member of the chapter, a finance committee member or any member designated by the CFO.
3. Annual Reviews are not necessary for chapters to perform since all reports are review by headquarters either monthly or quarterly.

The CFO can require a chapter review be performed by a member of the Finance Committee or Headquarter staff if he/she determines a need.

4. Chapters submitting quarterly reports will have their reports reviewed quarterly by headquarters and the 4th quarter report will be the final for the year.

VIII CASH RECEIPTS AND DISBURSEMENTS

The chapter **MUST** maintain a Receipts and Disbursements Ledger on a continuing basis to monitor chapter revenue and expenses. This is covered thoroughly in the TRAINING section of this manual.

- ◆ Regardless of which bookkeeping method your chapter chooses the Ledger is a critical part of the operations of your chapter
- ◆ A copy is **ALWAYS** maintained in the chapter and would be sent to Headquarters with your books on a monthly basis or, if you do quarterly reports, it would be sent to Headquarter with your quarterly report

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IX

PREPARING THE BUDGET

Prior to the end of each calendar year, a budget (an estimate of expected costs) should be prepared for each account for which there is expected activity for the next year. This budget shall be approved by the general membership of the Chapter, by a **motion**, and entered into the Chapter minutes, then submitted to CSR headquarters with appropriate authorizing signatures.

1. CSR requires that chapters make a three-year budget, which can be revised at a later date
2. The 3 year Budget will be reviewed by the chapter annually and the current year adjusted if needed
3. If adjustments are made the adjusted budget for the current year, the copy shall be submitted to headquarters for their records, with appropriate signatures
4. If no adjustments are made for the current year, a note shall be sent to headquarters, by the Chapter President, indicating there are no changes to the budget

X

EXPENSE CLAIMS

Travel expense shall be reimbursed by the least expensive method of transport.

1. A member may choose to travel by another method but the reimbursement shall be by the least expensive method
 - a. i.e. Airfare, round trip mileage to the airport, parking and shuttle service at the destination vs. Round trip mileage from home to destination
 - b. 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 days of the week.
 - c. The amounts shall be calculated for each individual round- trip.
 - d. The member can drive but would **not** receive the full mileage calculation if the other option is less expensive
 - e. Mileage will not be reimbursed for rental vehicles.
 - f. Payment of additional cost of hotel night and meals are determined by the chapter if the member's method of choice takes longer than the least expensive.
2. The mileage rates are adjusted to the IRS rate on January 1st and July 1st each year. Chapters will be notified of the changes in rates.

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CSR CHAPTER CHART OF ACCOUNTS

INCOME ACCOUNTS

- 001 Dues Revenue
- 001A Grants, Awards –Non-dues issued by the Board of Directors
- 002 Interest – Checking and ALL Savings, CDs, etc

EXPENSES Disbursement Accounts

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

COMMUNITY RELATIONS

- 201 Community Relations – cannot exceed 7% of Dues Revenue)

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 Meetings and Lobby Day

OTHER EXPENSES

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

