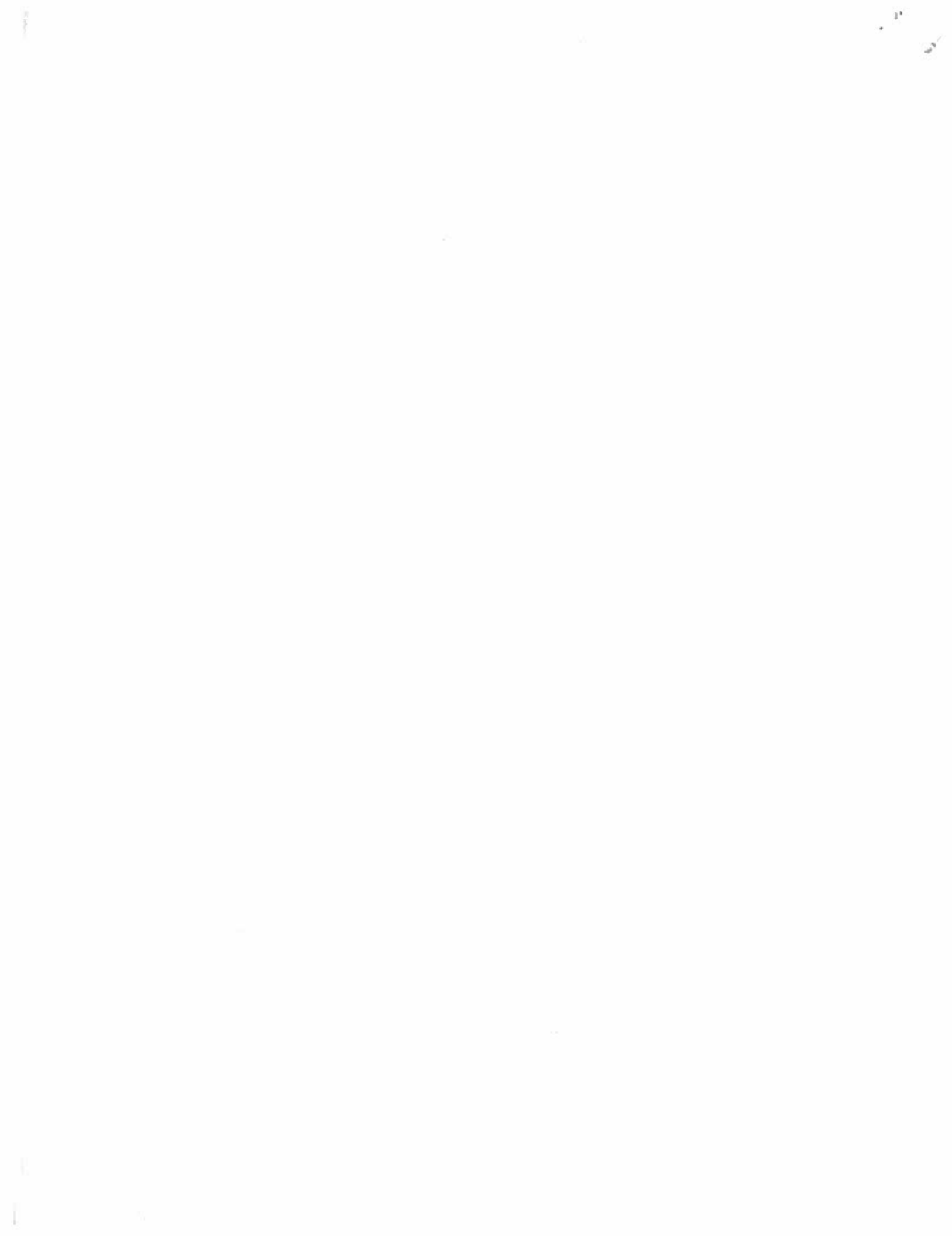




I WANT YOU TO SERVE OUR VETERANS

Budget 2017-2018





BUDGET RULES for 2017-2018

BUDGET SYSTEM: The American Legion Auxiliary, Department of Oklahoma, shall transact all business and activities under the Budget System as adopted in the year 2017-2018. No monies shall be expended by or reimbursed to, any officer, committee member, or employee that are not incorporated in the adopted budget, unless approved by the Department Finance Committee. Any request for expenditure or reimbursement not incorporated in the adopted budget shall be forwarded to the Chairman of the Finance Committee by the Secretary, Treasurer, or Department Secretary/Office Director for approval by the Finance Committee before issuance of check in payment thereof.

The accounting records of the Department of Oklahoma shall be maintained under designated funds as follows:

- A. **GENERAL FUND:** The General Fund shall be a non-restrictive business fund for the Department. All income and expenditures not restricted shall automatically become a part of the General Fund.
- B. **RESTRICTED FUNDS:** All Units are required to make annual contributions to the following:
- i. Unit Bond
 - ii. Children and Youth
 - iii. Veterans Affairs and Rehabilitation

These three (3) funds are therefore restricted funds of the Department of Oklahoma. All monies received for restricted funds must be used for the programs they are received for.

- C. **LIMITED PURPOSE ACCOUNTS:** Limited Purpose Accounts shall be maintained only so long as the purpose therefore has not been accomplished. At the close of each fiscal year, all monies remaining in accounts for which the purpose has been accomplished shall be automatically transferred into the General Fund and the Limited Purpose Account closed for the fiscal year.
- D. **PRESIDENT'S REIMBURSEMENT:** In order for the Department President to carry out the duties of her office, she incurs out-of-pocket expenses. Those expenses up to \$6,000.00 shall be reimbursed to her for her 2017-2018 Presidency. Receipts must be presented to

support distribution of the funds which shall be disbursed quarterly, beginning September 1, 2017.

- E. **PRESIDENT'S FUNDRAISING:** Project Each President shall have at least one fundraising project. Funds raised by the Department President's Fundraising shall automatically become part of the General Fund.

PROCEDURES FOR ISSUANCE OF CHECKS BY THE TREASURER, OR DEPARTMENT SECRETARY/OFFICE DIRECTOR

- A. All checks drawn on any fund of the Department of Oklahoma will be supported by a voucher with the proper invoices attached. The checks should be filed in numerical order and maintained for annual audit.
- B. Upon attendance of an Executive Board Meeting, members of the Department Executive Committee must present completed and signed itemized expense request forms to the Department Secretary/Office Director in the fiscal year in which the expenses were incurred. All statements paid by the Secretary/Office Director must be maintained for inspection by the Department President, Finance Committee and Auditor. No monies shall be advanced unless authorized in the adopted budget. All receipts and all advanced expense statements must be accounted for with invoices and receipts properly signed.
- C. The Department Representatives to District or Department meetings must be authorized by the Department President and approved by the Finance Committee. Notice of this authorization shall be provided to the Department Secretary/Office Director. The designated Representative shall be entitled to the greater of one-half (1/2) of a night's hotel room or mileage reimbursement at a rate of twenty-cents (20¢) per mile. The mileage shall be calculated by the Department Secretary/Office Director using an official highway map. The Department Secretary/Office Director shall forward such expenses to the Finance Committee Chairman for approval of the Finance Committee before issuance of payment.
- D. When Department Chairmen attend District Conventions and/or other Department functions, they do so at their own expense. Department Representatives to any authorized function of the American Legion Auxiliary Department of Oklahoma are asked to ride share, with only one person being compensated mileage. Any deviation from this rule must have the approval of the Finance Committee.

- E. Reimbursements for Executive Board meetings called by the President shall be paid on the following basis:
- i. Mileage at twenty cents (20¢) per mile, calculated by the Department Secretary/Office Director using an official highway map, *or* one-half (1/2) of a hotel room for one night only, except when the meeting requires longer stay, to be determined by the Department President. *(Hotel receipts must accompany vouchers when lodging reimbursements are requested.)* Members are encouraged to ride share whenever possible. Reimbursements must not exceed adopted budgeted amounts unless approved as in section B above.
 - ii. Department Chairmen receiving a Call from the Department President may be paid on the same basis and under the same rules as the Executive Board Members, providing funds are available.
 - iii. Payment will not be authorized for members not in attendance during the entire session.
 - iv. Checks will be mailed from the American Legion Auxiliary, Department of Oklahoma Office after authorization by the Department Finance Committee.
- F. Expenses for the Department Fall Conference shall be paid on the following basis:
- i. Registration one (1) each for the Department President, Department Secretary/Office Director and Department Secretary Assistant.
 - ii. Lunch one (1) each for the Department President, Department Secretary/Office Director and Department Secretary Assistant.
 - iii. One (1) night lodging for the Department President.
- G. Expenses for the Department Mid-Winter Conference shall be paid on the following basis:
- i. Registration one (1) each for the Department President, Department Secretary/Office Director and Department Secretary Assistant.
 - ii. Up to two (2) Banquet tickets shall be provided for the Department President, and one ticket each for the Department Secretary/Office Director and Secretary Assistant.
 - iii. Lodging for two (2) nights shall be provided for the Department President and the Department Secretary/Office Director.
- H. Expenses for Department Convention shall be on the following basis:
- i. Past Department President's Pin / Ribbon and outgoing NEC ribbon expenses are not to exceed budgeted amount.
 - ii. Up to two (2) banquet tickets shall be provided for the Department President, and one (1) each for the Department Secretary/Office Director and Secretary Assistant.
 - ii. Registration to the Department Convention shall be provided one (1) each for the Department President, Department Secretary/Office Director and Department Secretary Assistant.

- iii. Lodging for three (3) nights shall be provided each for the Department President and Department Secretary/Office Director.
- I. National Convention expenses for 2018 shall not exceed the approved budget amount Delegation Chairman (Retiring President) and Delegation Secretary (Incoming President). The National Convention budget shall cover:
- i. Coach air fare, at the lowest rate available approved by the Department office,
or
 - ii. Travel by automobile at the rate of twenty cents (20¢) per mile (not to exceed the air fare costs).
 - iii. Fifty dollars (\$50.00) per diem each, for each day in session not to exceed eight (8) days.
 - iv. Lodging for seven (7) nights not to exceed \$64.50 per night.
 - iii. Registration for Delegation Chairman, Delegation Secretary, and for Women of the Year, if attending.
 - iv. State dinner tickets are to be furnished as follows:
 - a. one (1) to the Delegation Chairman,
 - b. one (1) for the Delegation Secretary,
 - v. Woman of the Year Luncheon Tickets,
 - a. one (1) to the Delegation Chairman,
 - b. one (1) for the Delegation Secretary, and
 - c. one (1) for the Woman of the Year (if attending) from the Department of Oklahoma
- J. Restricted Fund expenses shall be allowed on the following basis:
- i. Each Veteran Center (VA) and V.A. Medical Hospital American Legion Auxiliary Representative will receive One Hundred (\$100.00) for a Christmas party.
 - ii. Each Oklahoma Veterans Administration Center or V.A. Medical Hospital American Legion Auxiliary Representative will be given \$80.00 in August to cover the August entertainment for her facility. At the end of August, the Representative must file the required monthly VA&R Report to the Department VA&R Chairman, along with a copy of the bank statement and copies of receipts for her expenditures. Once Department receives the required financial documents for August, it will issue the September allotment to the Representative. This process will be repeated each month. Funds will not be released until the required documents have been filed for the previous month.
 - iii. Unit Bonds shall be paid as required to the National American Legion Auxiliary as billed by same.
 - iv. Children and Youth funds shall be used for either scholarships *OR* programs that support children of military members or veterans.

K. Department Secretary/Office Director:

- i. The Secretary/Office Director may serve an unlimited number of terms and shall be confirmed annually by the Department Executive Committee. The Department Secretary/Office Director shall have a 20-hour work week.
- ii. Regular office hours shall be posted and adhered to; any variance shall be reported to the Department President immediately.

L. Department Secretary Assistant Part-time Employee:

- i. The Department Assistant Part-time Employee shall serve as an assistant to the Department Secretary/Office Director. Employee interviews will be conducted by the Department Secretary/Office Director and an interview committee which is established by the Department Executive Committee. Initial selection of the part-time employee will be confirmed initially and annually by the Department Executive Committee
- ii. Employee is responsible to perform tasks and duties instructed by the Secretary/Office Director and/or Department President. The current Department President will not be allowed to serve in this position.
- iii. The Department Assistant Secretary shall be paid an hourly rate according to the approved budget. The appropriate rate of federal taxes, FICA, Medicare, Social Security and state taxes shall be withheld based upon the W-4 Form that she will place on file.

- M. During the course of conducting business, the Department receives money on behalf of Units. It is estimated that it costs the Department approximately \$5.00 per check to prepare and issue, whereas sometimes the distribution amount due a Unit is less than \$5.00. In such cases, the Department will hold the Unit's funds until such time as the distribution amount meets or exceeds a minimum of \$5.00. If, within thirty (30) days of the close of the fiscal year, those funds have not met the minimum \$5.00 limit, the Department Treasurer shall issue a check for the amount of money being held regardless of the size of the distribution.

EXECUTIVE COMMITTEE APPROVAL

July 16, 2017

The 2017-2018 budget was presented to and approved by the American Legion Auxiliary, Department of Oklahoma Executive Committee on Sunday, July 16th, 2017.

As documented by:

The American Legion Auxiliary Department of Oklahoma
Department Secretary/Office Director

Sherree Cagle

Sherree Cagle, Department Secretary/Office Director

On this 16th day of July, 2017

WITNESSED BY:

The Finance Committee:

Linda Deutser

Linda Deutser, CHAIR

Jennifer Shaw

Jennifer Shaw, MEMBER

Patsy S. Chinn

Patsy S. Chinn, MEMBER

The original document bearing original signatures is on file in the Department Headquarters Office of the American Legion Auxiliary, Department of Oklahoma.

	A	B	C
1	AMERICAN LEGION AUXILIARY		
2	DEPARTMENT OF OKLAHOMA		
3	2017-2018		
4			
5	GENERAL FUND		
6		2017-2018 Budget	
7	Estimated Income		
8			
9	Emblem Sales (Unit Handbooks, misc)	\$200.00	
10	Fall Conference 2018		
11	Registration 50 @ \$15.00	\$750.00	
12	Lunch 50 @ \$10.00	\$500.00	
13	Fundraising Project	\$1,500.00	
14	Girls State Program	\$29,000.00	
15	Excess Girls State Funds from 2016-2017	\$3,000.00	
16	Interest on General Fund	\$140.00	
17	Membership		
18	Senior Members 4000 @ 6.00	\$24,000.00	
19	Junior Members 400 @ 1.75	\$700.00	
20	PUFL dues received from National	\$725.00	
25	Unit Bond 130 @ 5.50	\$715.00	
26	VA&R		
27	Pledges 130 @ \$25.00 / Donations	\$3,250.00	
28	Christmas Card Money (Buddy Fund and Gifts for Yanks)	\$2,400.00	
29	Rehab Ward Service	\$1,972.00	
30	Total Income		\$68,852.00
31			
32			
33	Estimated Expenses		
34			
35	Office Employee Expense		
36	Wages - Department Secretary/Office Director - 20 @ \$10.00	\$10,400.00	
37	Wages - Department Secretary Assistant - 20 x \$10.50	\$10,920.00	
38	DED Payroll Taxes- FICA/SSI	\$1,631.00	
39	Part-time Office (216 hours year - 54 hrs Qtr @ \$7.50 + FICA/SSI max)	\$0.00	
40	Payroll - OESC - OK Employment Tax	\$1,000.00	
41	Total Payroll Exp.		\$23,951.00
42			
43			
44	General Office Expense		
45			
46	Xerox Copy Machine - Maintenance/Usage	\$3,200.00	
47	Office Director Transportation Allowance	\$1,040.00	
48	Office Equipment/Training	\$600.00	
49	Office Supplies	\$1,500.00	
50	Postage - Stamps	\$1,000.00	
51	Utilities and Security		
52	Gas	\$636.00	
53	Electricity	\$900.00	
54	Water, Sewer, Trash	\$780.00	
55	Security	\$600.00	
56	Telephone, Fax, Internet	\$1,900.00	
57	Total General Office Expenses		\$12,156.00
58			
59			
60	Other Expenses		
61			
62	Emblems, Bank Charges and Office Insurance		
63	Auditor - CPA - Audit/Review	\$3,775.00	
64	Bank Charges	\$300.00	
65	Emblem sales (Unit Handbooks, misc)	\$200.00	

	A	B	C
1	AMERICAN LEGION AUXILIARY		
2	DEPARTMENT OF OKLAHOMA		
3	2017-2018		
4			
5	GENERAL FUND		
6		2017-2018 Budget	
66	Emblems, Bank Charges and Office Insurance (Continued)		
67	Insurance		
68	D&O Board Insurance/Employee Practice/Gen. Liab.	\$750.00	
69	Property Ins	\$2,000.00	
72	Stenographer 2017-2018	\$1,525.00	
75	Web Site Maintenance - Social Media	\$300.00	
76	Total Emblems, Bank Charges and Office Insurance		\$8,850.00
77			
78	Department President's Reimbursement		\$6,000.00
79	Distinguished Guests		\$600.00
80			
81	Out of State Conferences		
82	Awareness Assembly 1/2 hotel room	\$300.00	
83	per diem 50.00 not to exceed 3 days - NEC or ALT NEC	\$0.00	
84	Total Out of State Conferences		\$300.00
85			
86	Fall Conference		
87	3 Registrations @ \$15.00 (Dept. Pres., Office Director, Secretary)	\$45.00	
88	Lunch	\$400.00	
89	Meeting Rooms and Supplies	\$200.00	
90	Executive Comm Reimbursements	\$500.00	
91	Hotel Room 1 night Dept. President	\$100.00	
92	Total Fall Conference		\$1,245.00
93			
94	Mid-Winter Conference		
95	3 Registrations @ \$20.00 (Dept. Pres., Office Director, Secretary)	\$60.00	
96	Banquet (4 @ \$45.00) (President, 1 Guest, 2 Office Staff)	\$180.00	
97	Hotel rooms two (2) nights Dept. President and Dept. Sec./Office Dir	\$440.00	
98	Total Mid-Winter Conference		\$500.00
99			
100	Department Convention 2018		
101	3 Registrations @ \$20.00 (Dept. Pres., Office Director, Secretary)	\$60.00	
102	Banquet Tickets - (5 @ \$45) 2 Dept. President and 2 Dept. Sec./Office Dir., 1 W of Y	\$225.00	
103	Dept. President's Pin - Ribbon & NEC Ribbon	\$460.00	
104	Executive Committee Reimbursement	\$500.00	
105	Hotel rooms three (3) nights Dept. President and Dept. Sec./Office Dir	\$600.00	
106	Total Department Convention 2018		\$1,845.00
107			
108	National Convention 2018		
109	Two (2) Travel Exp Delegation President and Delegation Secretary	\$800.00	
110	Per Diem \$50 day maximum 8 days	\$400.00	
111	Lodging (7 nights @ \$64.50)	\$900.00	
112	2 States Banquet Tickets Delegation Pres and Delegation Secretary	\$90.00	
113	Registration Delegation Pres, Delegation Sec. & W of Y (3 @ 25.00)	\$75.00	
114	3 Woman of Year lunch - Dele Pres, Sec, and W of Y @ 35.00	\$105.00	
115	Total National Convention 2018		\$2,370.00
116			
117	Program Promotion & Recognition		
118	Americanism	\$0.00	
119	Auxiliary Emergency Fund	\$0.00	
120	Children & Youth	\$0.00	
121	Children & Youth Scholarships	\$0.00	
122	Cavalcade of Memories	\$50.00	
123	Chaplain - Memorial	\$25.00	
124	Community Service	\$0.00	
125	Constitution & By Laws	\$0.00	

	A	B	C
1	AMERICAN LEGION AUXILIARY		
2	DEPARTMENT OF OKLAHOMA		
3	2017-2018		
4			
5	GENERAL FUND		
6		2017-2018 Budget	
126	Program Promotion & Recognition (Continued)		
127	Education & Scholarship	\$0 00	
128	Girls State (see individual budget)	\$0 00	
129	Gold Star	\$0 00	
130	History	\$25 00	
131	Junior Activity	\$0 00	
132	Leadership	\$0 00	
133	Legislative	\$0 00	
134	Membership	\$200 00	
135	Memorial (see Chaplain)	\$0 00	
136	Music	\$0 00	
137	National Security	\$0 00	
138	Parliamentarian	\$0 00	
139	Past Presidents Parley	\$0 00	
140	President's Special Project	\$0 00	
141	Poppy	\$40 00	
142	Public Relations	\$25 00	
143	U.D. & R (included in Membership)	\$0 00	
144	Veterans Affairs & Rehabilitation - <i>Field Service - Gifts for Yanks</i>	\$0 00	
145	Program Promotion & Recognition		\$365.00
146			
147			
148	Total Other Expenses		\$21,710.00
149			
150	Restricted Fund Expenses		
151			
152	Unit Bond: 130 @ \$5 50	\$715.00	
153			
154	Veterans Affairs & Rehabilitation - Hospitals and Centers		
155	Hospital Entertainment (80 00 per mo 11 mos to ea Hosp & Ctr)	\$7,920 00	
156	Gifts for Yanks/Buddy Fund (Christmas party \$100 00 & \$1 00 gift)	\$2,400 00	
157	Total Restricted Fund Expenses		\$11,035.00
158			
159	Total Estimated General Fund Expenses		\$68,852.00
160			
161			
162	2017-2018 Budget Summary		
163			
164	Total Estimated General Fund Income		\$68,852.00
165	Less Total Estimated General Fund Expenses		(\$68,852.00)
166	Estimated General Fund Balance		\$0.00
167			
168			
169			
170	Linda Deutser, Chair: _____	Date: _____	
171	Jennifer Shaw, Member: _____	Date: _____	
172	Patsy S. Chinn, Member: _____	Date: _____	
173			
174			
175	The original document bearing original signatures is on file in the Department Headquarters Office of the American Legion Auxiliary Department of Oklahoma.		
176			

**AMERICAN LEGION AUXILIARY
DEPARTMENT of OKLAHOMA
OKLAHOMA GIRLS STATE BUDGET**

2017-2018

Estimated Income		
448 Delegates @ 200.00		\$89,600.00
Girls State Store		12,500.00
Total Estimated Income		\$102,100.00
Estimated Expenses		
Rooms, Meals Guests		\$45,000.00
Pictures		5,000.00
Printing - Blue Books, Certificates, Etc.		4,000.00
Girls Stater Expenses (Lanyards, etc)		1,500.00
Committee & Staff Expense		1,400.00
Postage		1,000.00
Office Supplies		350.00
Insurance		1,500.00
Girls Nation Fee (2 Delegates)		600.00
Nurse's Expense - First Aid Supplies		200.00
Staff's Meals		400.00
Special Events		200.00
Public Relations		0.00
Writing Pens		600.00
Director Expense		0.00
Girls State Conference (Indianapolis, Indiana)		2,000.00
Girls State Store Merchandise		8,500.00
Storage Building		850.00
Transfer to General Fund		29,000.00
Total Estimated Expense		\$102,100.00

** The Finance Committee and Girls State Committee shall coordinate efforts to limit Girls State Delegates from only those Units which have paid mandatory V.A.&R. and Children and Youth Contributions and Bond and have obtained at least ten (10) paid Senior memberships ninety (90) days prior to the Girls State Session.