

**Department of Indiana School of
Instruction for Quartermasters and
Trustees**

August 20, 2016

Indianapolis Marriott East

State Commander Jerry Blake

Dean of School Gene Kijanowski

- **By-Laws, Manual of Procedure, & Ritual**
- **VFW.org**
- **OMS, Leadership Reference Manual, Quartermaster Manual**
- **VFWIN.org**
- **General Orders, Forms, Misc.**

Trustee Audit



TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____ (District/County Council/Post No.)
Department of _____ for the Fiscal Quarter ending _____, 20 _____

FISCAL QUARTERS: Jan. 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct. 1 to Dec. 31

FUNDS:

	Net Cash Balances at Beginning of Quarter 10.	Receipts During Quarter 11.	Expenditures During Quarter 12.	Net Cash Balances at End of Quarter 13.
1. National and Department Dues (Per Capita Tax)	\$	\$	\$	\$
2. Admission or Application Fee (Department)				
3. Post General Fund				
4. Post Relief Fund (Poppy Profits, Donations, etc.)				
5. Post Dues Reserve Fund (See Sec. 215, Manual of Procedure)				
6. Post Honor or Building Fund (Including Sewing but Not Post Estab)				
7. Post Campaign or Club Fund				
8. Other				
9. Bonds and Investments Not Charged to Funds				
14. TOTALS:	\$	\$	\$	\$

OPERATIONS

Have required payroll deductions been made? _____
 Have payments been made to the proper State and Federal agencies this quarter? _____
 Have sales taxes been collected and paid? _____
 Are club employees bonded? _____
 Amount of outstanding bills \$ _____
 Value of Real Estate \$ _____
 Amount of liability insurance \$ _____
 Owed on Mortgages and Loans \$ _____
 Value of Personal Property \$ _____
 Amount of Property Insurance \$ _____

17. RECONCILIATION OF FUND BALANCES

Checking Account Balance \$ _____
 Less Outstanding Checks _____ \$ _____
 Actual Balance _____ \$ _____
 Savings Account Balance _____ \$ _____
 Cash on Hand _____ \$ _____
 Total _____ \$ _____
 Bonds and Investments (cost value) _____ \$ _____
 Total _____ \$ _____

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____, 20 _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____ (District/County Council/Post No.) for the Fiscal Quarter ending _____ in accordance of the National By-Laws and that this Report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly cashed.

Post Quartermaster _____ (Name) Signed: _____ Trustee
 _____ (Address) Signed: _____ Trustee
 _____ Signed: _____ Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ in the amount of \$ _____ and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: _____ Commander
 NOTE: Forward Original (Blue) Copy to your Department Quartermaster - See Instructions on reverse side of both Yellow and Blue Copies.

Second Quarter

TRUSTEES' REPORT OF AUDIT of _____ (Trust Company/Company Name)

Department of _____ for the Period Ending _____ July 1 to June 30 OR 7 to Dec 31

FISCAL QUARTER: Jan. 1 to March 31 APRIL 1 to June 30 JULY 1 to Sept. 30 OCT. 1 to Dec. 31

PERIOD: _____

1. Balance and Operations from the Cash to _____
2. Dividends and Interest from _____
3. Other Income from _____
4. Other Income from _____
5. Other Income from _____
6. Other Income from _____

16. TOTALS: _____

OPERATIONS
Have any special dividends been received? _____
Have any special dividends been received from _____?
Have any special dividends been received from _____?
Have any special dividends been received from _____?

RECONCILIATION OF FUND BALANCES

TRUSTEES AND COMMISSIONER'S CERTIFICATE OF AUDIT
I, _____, Trustee and Commissioner, do hereby certify that the above is a true and correct statement of the operations of the Trust Company for the quarter ending _____ and that the same have been audited and found correct by me.

First Quarter

TRUSTEES' REPORT OF AUDIT of _____ (Trust Company/Company Name)

Department of _____ for the Period Ending _____ July 1 to June 30 OR 7 to Dec 31

FISCAL QUARTER: Jan. 1 to March 31 APRIL 1 to June 30 JULY 1 to Sept. 30 OCT. 1 to Dec. 31

PERIOD: _____

1. Balance and Operations from the Cash to _____
2. Dividends and Interest from _____
3. Other Income from _____
4. Other Income from _____
5. Other Income from _____
6. Other Income from _____

16. TOTALS: _____

OPERATIONS
Have any special dividends been received? _____
Have any special dividends been received from _____?
Have any special dividends been received from _____?
Have any special dividends been received from _____?

RECONCILIATION OF FUND BALANCES

TRUSTEES AND COMMISSIONER'S CERTIFICATE OF AUDIT
I, _____, Trustee and Commissioner, do hereby certify that the above is a true and correct statement of the operations of the Trust Company for the quarter ending _____ and that the same have been audited and found correct by me.

Fourth Quarter

TRUSTEES' REPORT OF AUDIT of _____ (Trust Company/Company Name)

Department of _____ for the Period Ending _____ July 1 to June 30 OR 7 to Dec 31

FISCAL QUARTER: Jan. 1 to March 31 APRIL 1 to June 30 JULY 1 to Sept. 30 OCT. 1 to Dec. 31

PERIOD: _____

1. Balance and Operations from the Cash to _____
2. Dividends and Interest from _____
3. Other Income from _____
4. Other Income from _____
5. Other Income from _____
6. Other Income from _____

16. TOTALS: _____

OPERATIONS
Have any special dividends been received? _____
Have any special dividends been received from _____?
Have any special dividends been received from _____?
Have any special dividends been received from _____?

RECONCILIATION OF FUND BALANCES

TRUSTEES AND COMMISSIONER'S CERTIFICATE OF AUDIT
I, _____, Trustee and Commissioner, do hereby certify that the above is a true and correct statement of the operations of the Trust Company for the quarter ending _____ and that the same have been audited and found correct by me.

Relief Fund & Dues Reserve

Relief Fund

- Proceeds from Buddy Poppy
- Donations to Post
- Pay for Poppies
- Assist Pay Member Dues
- Help Vets, Community
- VOD, PP, Scouting Programs

Dues Reserve

- No expenditures Allowed
- Amass ½ of all dues received including Life Membership fees
- Amass from 1 July thru 30 June
- Transfer balance after July 1 to General fund

Quartermaster Bond

- Available through Department
- Expires August 31
- \$5.00 per Thousand
- Position coverage not person
- If using outside carrier, eschew deductible

NEW FOR 2016 – QM Bond  2

1.) VFW Liquid Assets

2.) Gaming Money

Election Report

Inspections

Fees

- National Convention Registration (1 per 30)
- State Convention Delegate Fees (1 per 30)
- State Admission Fees (\$1 per each new)

State, County, City, Municipality, Local Items

- Indiana NP 20 Taxes
- Employee Withholding taxes
- Indiana Workforce Development
- Sales Tax
- Food and Beverage Tax
- Annual Secretary of State Filing (business entity report)
- County Assessor Form 103 & 104
- County Assessor Form 136
- Liquor Permit
- Gaming License(s)

- List Not All Inclusive

Federal Items

- 990 Taxes
 - Protect Not For Profit Status
 - Due NLT 15th Day of 5th Month after year end
- Gaming Tax
- Employee Withholding Taxes
- List Not All Inclusive