AMERICAN LEGION AUXILIARY
DEPARTMENT OF COLORADO

Finance Committee

Training Workbook

August 2025

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Introduction

The intent of these materials and the corresponding training is to help develop a basic skill set for anyone who is interested in serving on the Finance Committee. To serve on the committee, one must be a member in good standing, may not be the current Secretary or Treasurer, may not be a current member of the Audit Committee and should complete this training.

Finance Committee Responsibilities

The role of the finance committee is primarily to provide financial oversight for the Department. Typically this includes budgeting and financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies. These responsibilities may include:

Budgeting and Financial Planning

1. Develop an annual operating budget in collaboration with the Treasurer.
2. Approve the budget within the finance committee.
3. Monitor financial transactions on an ongoing basis.
4. Recommend long-range financial goals along with funding strategies to achieve them.
5. Present all financial goals and proposals to the Executive Committee/Board and general membership.

An effective finance committee is fully engaged in an annualized budgeting process in cooperation with the Treasurer. In addition to developing an annual budget, the committee should also develop long-term financial goals to present to the Executive Board for consideration. These goals might include, for example, the creation of a working capital or cash reserve fund (retained earnings in QuickBooks) and the creation of a fund for maintaining or replacing equipment in connection with a replacement schedule. If the organization has a strategic plan, the finance committee should work with the Strategic Planning Committee to determine the financial implications of the plan and map out a multi-year organizational budget that could financially support the implementation of any identified strategies.

Reporting

1. Develop useful and readable report formats in collaboration with staff.
2. Work with staff to develop a list of desired reports noting the level of detail, frequency, deadlines, and recipients.
3. Assure development and distribution of reports that comply with the mandates of the Constitution and Bylaws.
4. Collaborate with the Treasurer to assure the committee both understands and can explain the implications of the reports.
5. Present the financial reports at Mid-Year, Convention and any other times requested by the Executive Committee and Board or as mandated by Constitution and Bylaws.

An effective finance committee requests that the Treasurer provide monthly and quarterly reports that clearly communicate the Department's financial and cash position, its adherence to the budget, its allocation of resources toward the accomplishment of its mission, and its support of any donor-imposed restrictions on contributions and/or any restricted funds. Developing and providing a predetermined list of reporting expectations permits the Treasurer to allocate enough time to produce accurate, high quality reports and not be caught off guard by ad hoc requests. In addition, these reports should help to focus the Executive Committee's discussion about expected outcomes and potential strategies for overcoming setbacks or changes in the financial environment.

Internal Controls and Accountability Policies

1. Create, approve, and update (as necessary) policies that help ensure the assets of the organization are protected.
2. Ensure policies and procedures for financial transactions are documented in a manual (written or digital), and the manual is reviewed annually, and updated as necessary.
3. Ensure approved financial policies and procedures are being followed.

Although the entire Executive Board carries fiduciary responsibility for the Department, the finance committee serves a leadership role in this area, making sure appropriate internal control procedures for all financial transactions are documented in some manner, such as a manual, they are followed by staff and by volunteers. The committee should also play a role in determining and updating bank account signatories as well as overseeing that all legal and governmental filing deadlines are met.

Budget Terminology

As you work with the Department's Treasurer you will encounter a variety of terms that may be new to you.

Debit and Credit: these are accounting terms that allow us to add and subtract money from an account. Generally debits refer to money that comes in (cash or accounts receivable); and credits generally refer to money that goes out (expenses and accounts payable). Fortunately the Treasurer and QuickBooks take care of all those additions and subtractions

General Ledger: pre computer accounting was done using a paper ledger. For each source of revenue and for each type of expense, an accountant would set up a ledger page. This ledger would be assigned a name or number to identify it, and on this ledger were recorded all the transactions for that specific revenue/expense item. To total all the transactions to create reports such as the Balance Sheet or Profit and Loss Statement, each individual ledger rolls up to one master ledger, which is referred to as the General Ledger or GL. QuickBooks operates in the same manner with electronic ledgers, each of which is assigned a number, that all role up into the GL.

Line item: this refers to each line of the budget. Depending on how a budget is set up, it can refer to an individual GL account or a group of similar GL accounts.

Line Item Budget: This defines how money can be allocated; specifically, in a line item budget one cannot spend more than is allocated to each line item. For example, if the President is allocated $1,000 for travel during the year, once she has spent her $1,000, she may not be allocated any additional money. It should be noted there is guidance for additional expenditures in the standing rules/constitution and bylaws. The finance committee is responsible for assuring these guidelines are adhered to no matter who is making the request to spend additional moneys.

Bottom Line Budget: This defines how money can be allocated; specifically expenditures can be equal to but cannot exceed the total of the budget. Using the example above, if the President spends her entire budget of $1,000, she may be allocated additional moneys to cover her costs as long as at the end of the year the total of all expenses do not exceed the bottom line, or total of budgeted expenses. It should be noted there is guidance for additional expenditures in the standing rules/constitution and bylaws. The finance committee is responsible for assuring these guidelines are adhered to no matter who is making the request to spend additional moneys.

Restricted Fund: This refers to a pot of money, often held in a separate account, which can only be spent for a specific item and/or expense. An example would be Permanent Membership. The money in this account is restricted to only paying for Colorado members with Permanent (life time) memberships.

General Fund: This refers to a pot of money available for all expenses that may be incurred by the Department. Because it is general, it can be spent on anything including items that might normally be paid from restricted funds.

Personnel Costs: all costs related to an employee. This may include but not be limited to salary, payroll taxes, Social Security and FICA.

Direct Costs: all non-personnel related costs for anything except for capital purchases. Examples of direct costs are: travel reimbursement, office supplies, poppies, printing, rent, internet and phones. The majority of Department costs are direct costs.

Capital Costs: all costs related to items that exceed a predetermined cost and/or have a defined life and can be depreciated over that life. Generally the Department does not purchase capital items. Examples range from a building or vehicle to a copy machine or phone system.

Components of an ALA Budget

The purpose of a budget is to develop a financial road map for the organization for the fiscal year. In general, a budget reflects what the organization anticipates earning, or revenues; and what the organization anticipates spending, or expenses.

Revenue

Revenues are any and all moneys coming into Department, or its income. Revenue includes but is not limited to: Junior and Senior Per Capita, Department Fund Raising, General Interest Income.

The Budget and Budget Breakdown for 2013-2014 is included in the Appendix and gives a nice detail of anticipated revenues and how those revenues were calculated.

Expense

Expenses are any and all outflows from Department, or generally what Department spends. Department Expenses are made up of Personnel Costs and Direct Expenses. To date equipment that Department has purchased has been considered "Minor Equipment" and thus is expensed at the time of purchase and is not recorded as a Capital Expense.

Things to consider when identifying and calculating expenses:

Per Diem: confirm any changes made by the IRS and confirm what is allowed per standing rules and/or constitution and bylaws. Clarify if Per Diem includes food for volunteers; clarify what is reimbursed for the Distinguished Guests Committee.

Personnel Costs: confirm if there was an increase/bonus awarded to paid staff. Confirm if there were changes to state/federal payroll taxes. Confirm if any paid staff development was included in any annual appraisals.

Replacement Costs: review and/or develop a replacement schedule for office equipment, furniture and software. Consider setting up an accrual account so money is set aside each year to fund the replacement schedule.

The Budget and Budget Breakdown for 2013-2014 is included in the Appendix and gives a nice detail of anticipated revenues and how those revenues were calculated.

Cash Management

Cash management refers to assuring that the Department has cash flow to pay any/all bills when they come do. Things to consider are:

- Peaks of inflows/outflows of money: An example would be Girls State when delegate fees and program bills come in, reaching as much as $60,000 in a short period of time.
- Appropriate investment of reserves/restricted funds: Review how money is invested to assure it comes available when needed and is earning as much interest as it can in safe, insured accounts. Review and/or consider developing guidance for investments.
- Reserves/Retained Earnings: Reserves/Retained Earnings refer to money set aside when revenues were greater than expenses. It is also the pot Department dips into when expenses exceed revenues. Review and/or consider developing guidance regarding how much of an "emergency fund" should be maintained to protect the Department during lean years.

- Per Capita: Review anticipated revenue from per capita to assess whether there needs to be any change to the current/future per capita, specifically, is a dues increase warranted to assure the financial stability of the Department.

The Budget and Budget Breakdown for 2013-2014 is included in the Appendix and gives a nice detail of anticipated expenses and how those expenses were calculated.

Financial Reports

The finance committee in collaboration with the Executive Committee determines what reports should be provided by the Treasurer, to whom they should be distributed and what they should include. Generally the reports include the Year to Date Balance Sheet and Profit and Loss statement, although the finance may determine if additional and/or different reports should be included.

Role of the Finance Committee Chair

The finance committee chair assumes an oversight role where transactions are largely handled by the Treasurer. The chairman makes sure the committee does its job. Specific duties of the chair include:

1. Serving as the principal liaison between the committee and the Executive Board.
2. Working with the Secretary and/or Treasurer to set an agenda for each committee meeting,
3. Notifying members about the meeting.
4. Ensuring handouts and reports are prepared and sent to committee members in advance.
5. Review and approve all distributions OR assure a member of the finance committee is doing so on behalf of the chairman.
6. Act as cosigner on checks OR assure a member of finance committee is doing so on behalf of the chairman.

An annualized committee task list is a useful tool for organizing the committee's work. This could take the form of a month-by-month timeline or calendar that integrates budgeting and financial planning deadlines, governmental and legal filing deadlines, internal report deadlines, dates to review and update policies and procedures, and dates of finance committee meetings and Executive Committee/Board meetings.

The finance committee chair does not always have to be a professional "numbers" person but good judgment, logic, curiosity, and a commitment to accountability and the long-term financial stability of the organization are vital traits. A good finance committee chair will have, or quickly develop, an understanding of nonprofit financial reporting and the IRS 990.

Appendix

APPENDIX

Appendix

Sample Financial Statement – Balance Sheet

American Legion Auxiliary-2
Balance Sheet
As of April 30, 2015

	Apr 30, 15
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bellco Shares #2667	25.00
1101 · General Checking #2717	10,603.38
1102 · General Money Market #2741	19,613.70
1103 · General Credit Union(Xmas Club)	50,357.91
1104 · Permanent Membership #4358	443.26
1201 · Restricted Checking #2691	30,209.42
1202 · Restricted Money Market #2709	16,032.60
1302 · Perm Membership CU Shares	28.31
1304 · Perm Membership CU #3442	25,314.69
1305 · Perm Membership CU#3586	9,823.95
1401 · Girls State Checking # 8549	27,083.64
Total Checking/Savings	189,535.86
Accounts Receivable	
11000 · Accounts Receivable	651.65
Total Accounts Receivable	651.65
Total Current Assets	190,187.51
TOTAL ASSETS	**190,187.51**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,292.89
Total Other Current Liabilities	1,292.89
Total Current Liabilities	1,292.89
Total Liabilities	1,292.89
Equity	
30000 · Opening Balance Equity	106,867.03
32000 · Unrestricted Net Assets	6,061.43
Net Income	73,926.16
Total Equity	188,894.62
TOTAL LIABILITIES & EQUITY	**190,187.51**

Sample Financial Statement – Profit and Loss

American Legion Auxiliary-2
Profit & Loss
July through September 2014

	Jul - Sep 14
Ordinary Income/Expense	
Income	
4000 · Senior Membership	19,362.50
4001 · Junior Membership	322.00
4002 · 211 Membership Income	138.00
4020 · Interest	
4020-1 · Interest - General	83.68
4020-2 · Interest - Restricted	8.07
4020-3 · Interest - Permanent Membership	51.26
Total 4020 · Interest	143.01
4050 · Bond Assessment	517.00
4090 · Prior Year Income	40.00
4450 · Meetings	
4450-2 · National Convention	903.50
Total 4450 · Meetings	903.50
4550 · Office	
4550-2 · Postage & Shipping	17.65
4550-4 · Unit Supplies	160.97
Total 4550 · Office	178.62
4575 · Poppy	
4575-2 · Poppy Purchase	520.00
Total 4575 · Poppy	520.00
4800 · Auxiliary Emergency Fund	35.00
4810 · Cavalcade of Memories	520.78
4830 · Children & Youth	3,399.22
4850 · Education - Scholarships	9,389.94
4870 · Junior Activities	1,917.77
4890 · Past Dept Pres Club	673.67
4900 · Past Presidents Parley Dues	660.73
4910 · Past Pres Parley Scholarship	6,487.82
4920 · Poppy %	1,246.29
4930 · Presidents Pins	190.00
4940 · Presidents Project	100.00
4950 · Inactive Unit Holding Account	1,100.91
5100 · Denver VAMC	
5100-1 · Denver VAMC General	200.00
5100-2 · Denver VAMC Gift Shop	500.00
5100 · Denver VAMC - Other	13,216.95
Total 5100 · Denver VAMC	13,916.95
5200 · Grand Jct VAMC	
5200-1 · Grand Jct VAMC General	200.00
5200-2 · Grand Jct VAMC Gift Shop	150.00
Total 5200 · Grand Jct VAMC	350.00
5450 · Fisher House	10.00
5600 · Homelake Nursing Home	
5600-1 · Homelake NH General	200.00
Total 5600 · Homelake Nursing Home	200.00
5750 · Rifle Nursing Home	
5750-1 · Rifle NH General	200.00
Total 5750 · Rifle Nursing Home	200.00
5800 · Walsenburg Nursing Home	
5800-1 · Walsenburg NH General	200.00
Total 5800 · Walsenburg Nursing Home	200.00

American Legion Auxiliary-2
Profit & Loss
July through September 2014

	Jul - Sep 14
8050 · Canteen	85.00
Total Income	62,808.71
Gross Profit	62,808.71
Expense	
6125 · Courtesy Exp	65.85
6300 · Fees Exp	
6300-1 · Bank Fees Exp	10.00
6300-2 · Corporate Fee Exp	25.00
Total 6300 · Fees Exp	35.00
6350 · Insurance Exp	
6350-2 · Workman's Compensation Exp	3.00
Total 6350 · Insurance Exp	3.00
6450 · Meetings Exp	
6450-2 · National Convention Exp	1,649.95
Total 6450 · Meetings Exp	1,649.95
6500 · National Per Capita Exp	13,533.75
6550 · Office Exp	
6550-1 · Dept Office Supplies Exp	201.83
6550-2 · Postage & Shipping Exp	302.91
6550-4 · Unit Supplies Exp	10.00
Total 6550 · Office Exp	514.74
6575 · Poppy Exp	
6575-1 · Poppy Postage Exp	9.38
Total 6575 · Poppy Exp	9.38
6600 · Payroll Exp	
6600-1 · Dept Sec/Tres Exp	6,595.20
6600-2 · Other Payroll Exp	301.75
Total 6600 · Payroll Exp	6,896.95
6650 · Payroll Taxes Exp	
6650-1 · Denver Occupational Tax Exp	13.35
6650-2 · Federal Unemployment Exp	1.81
6650-3 · FICA - Social Security Exp	427.62
6650-4 · Medicare Exp	100.01
6650-5 · State Unemployment Exp	32.80
Total 6650 · Payroll Taxes Exp	575.59
6700 · Reimbursable Exp	
6700-01 · Dept Officers/Exec Board Exp	75.00
6700-02 · Dept Pres Exp	428.73
6700-03 · Dept Pres Elect Exp	509.98
6700-04 · Dept Sec/Treas Exp	539.96
6700-08 · Incoming Dept Pres Natl Conv Ex	557.50
6700-09 · Legion Vehicle Allowance	250.00
6700-10 · NEC Exp	202.50
6700-11 · Other Chairman Exp	25.00
Total 6700 · Reimbursable Exp	2,588.67
6725 · Telephone Exp	147.57
6850 · Education - Scholarships Exp	2,500.00
6870 · Junior Activities Exp	836.41
6890 · Past Dept Pres Club Exp	100.00
6910 · Past Pres Parley Scholarship Ex	1,500.00

American Legion Auxiliary-2
Profit & Loss
July through September 2014

	Jul - Sep 14
7100 · Denver VAMC Exp	
7100-1 · Denver VAMC General Exp	200.00
Total 7100 · Denver VAMC Exp	200.00
Total Expense	31,156.86
Net Ordinary Income	31,651.85
Net Income	**31,651.85**

Sample - Budget 2013-2014

	BUDGET 2013-2014			
ANTICIPATED INCOME:		**2012-2013**	**Actual Expenses as of 5/31/13**	**2013-2014**
	5932 2012 Goal			
5150	Senior Per Capita N 9/D 10.20/O .75/NC .05 = 20.00	$ 97,020.00	$ 49,483.20	$ 103,000.00
250	Junior Per Capita N 1.25/D 2.25 = 3.50	$ 1,190.00	$ 768.25	$ 875.00
	Department Fund Raising	$ 1,000.00	$ 108.30	$ 19,675.50
	General Interest Income	$ 100.00	$ 90.43	$ 100.00
	Prior year items with budget and expenses	$ 57,162.40	$ 53,565.04	
TOTAL ANTICIPATED INCOME:		$ 156,472.40	$ 104,015.22	$ 123,650.50
DISBURSEMENTS:				
	National per capita 5150 sr @ 9 250 jr @ 1.25	$ 44,082.00	$ 42,435.10	$ 46,662.50
	Membership Awards	$ 950.00	$ 80.81	$ 500.00
	Trophies/Citations	$ 350.00	$ (55.54)	$ 350.00
	Bank Fees	$ 30.00		$ 30.00
	Finance Charges	$ 50.00	$ 41.59	$ 50.00
	Observer Expenses	$ 2,500.00		$ 2,000.00
	Equipment Purchase		$ 265.81	$ 800.00
	Equipment maintenance	$ 600.00	$ 90.00	$ 600.00
	Employee Education	$ 400.00		$ 800.00
	Department Fundraising	$ 600.00	$ 425.00	$ 600.00
	Department Bond and Insurance	$ 1,461.00	$ 1,395.50	$ 1,500.00
	Workman's Compensation	$ 200.00	$ 250.00	$ 250.00
	Dues and Subscriptions	$ 350.00	$ 15.00	$ 100.00
	Professional and Contract	$ 1,500.00	$ 640.00	$ 1,000.00
	Technology Expense	$ 750.00	$ 418.37	$ 600.00
	Department Secretary/Treasurer Payroll	$ 26,790.40	$ 23,299.92	$ 28,130.00
	Other Payroll	$ 3,000.00	$ 1,334.50	$ 3,000.00
	Denver Occupational Tax	$ 72.00	$ 28.70	$ 56.00
	FICA - Social Security	$ 2,480.00	$ 1,527.33	$ 1,902.00
	Medicare	$ 580.00	$ 357.19	$ 461.00
	Federal Unemployment	$ 150.00	$ 92.00	$ 150.00
	State Unemployment	$ 3,000.00	$ 2,747.29	$ 3,000.00
	Poppy Expense	$ 400.00	$ 408.14	$ 400.00
	Poppy Purchase $16 per 100 @ 30,000	$ 5,000.00	$ 5,200.00	$ 4,800.00
	Postage and Shipping	$ 1,400.00	$ 811.82	$ 1,400.00
	Printing Expense	$ 600.00	$ 384.50	$ 800.00
	Department Office Supplies	$ 1,400.00	$ 1,435.30	$ 1,600.00
	Unit Supplies		$ 227.26	$ 200.00
	Telephone	$ 600.00	$ 509.97	$ 600.00
	Internet	$ 144.00		$ 144.00
	NEC Expense	$ 2,000.00		$ 1,500.00
	Department President's Expense	$ 3,200.00	$ 1,884.58	$ 3,000.00
	Department President's National Convention Expense (Incoming President)			$ 1,200.00
	Department President-Elect Expense	$ 2,500.00	$ 210.38	$ 2,000.00
	Department Vice President's Expense	$ 1,000.00	$ 575.59	$ 800.00
	Department Secretary/Treasurer Expense	$ 2,300.00	$ 683.12	$ 1,800.00

	Department Officers/Executive Board (except President and Secretary)	$ 1,800.00	$ 393.98	$ 2,000.00
	Finance/Audit Chair	$ 1,000.00		$ 500.00
	Other Chairman Expense	$ 1,000.00	$ 135.28	$ 500.00
	Vehicle Allowance (Legion)	$ 250.00	$ 250.00	$ 250.00
	Travel UD&R	$ 500.00	$ 42.28	$ 500.00
	Leadership Seminar		$ 57.00	$ 400.00
	National Convention	$ 2,000.00	$ 285.30	$ 1,500.00
	National Membership Meeting (National reimburses $300)	$ 2,000.00	$ 1,204.65	$ 1,000.00
	Distinguished Guests	$ 1,600.00	$ 278.40	$ 1,000.00
	Courtesys		$ 129.00	$ 2,500.00
	Direct Deposit fees	$ 85.00		$ 205.00
	Contingency	$ 500.00		$ 500.00
	Corporate Fee			$ 10.00
	Prior year items with budget and expenses	$ 9,495.00	$ 11,394.90	
Total Disbursements		$ 130,669.40	$ 101,890.02	$ 123,650.50

Sample - Budget Detail 2013-2014

BREAKDOWN OF 2013-2014 BUDGET ITEMS

EXPENSES	**AMOUNT**
Membership Awards	$ 500.00
1. Citations, banner ribbons cash awards	
Trophies/Citations	$ 350.00
1. Engraving	
2. Printing Citations	
3. Cash Awards	
a. Junior History	
b. Junior Prayer	
c. Essay Contest	
d. Poppy Posters - $5.00 1st place each class (use Poppy Supplies Fund)	
e. Girl Scout Achievement	
f. Past President's Parley (paid out of Past President's Parley fund)	
G. Folders	
h. Film and ink for photo printer	
Bank Fees	$ 30.00
Finance Charges	$ 50.00
Observer Expenses	$ 2,000.00
Equipment Purchase	$ 700.00
Equipment maintenance	$ 600.00
Employee Education	$ 800.00
Department Fundraising	$ 600.00
Department Bond and Insurance	$ 1,500.00
Workman's Compensation	$ 250.00
Dues and Subscriptions	$ 100.00
Professional and Contract	$ 1,000.00
1. 990 filing	
Technology Expense Quickbooks updates	$ 600.00
Department Secretary/Treasurer Payroll	$ 28,129.92
Other Payroll	$ 3,000.00
Denver Occupational Tax	$ 56.00
FICA - Social Security	$ 1,902.00
Medicar	$ 461.00

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Federal Unemployment	$ 150.00
State Unemployment	$ 3,000.00
Poppy Expense	$ 400.00
1. Postage	
Poppy Purchase	$ 4,800.00
Postage and Shipping	$ 1,400.00
Printing Expense	$ 800.00
Department Office Supplies	$ 1,600.00
Unit Supplies	$ 250.00
Telephone	$ 600.00
Internet	$ 144.00
NEC Expenses	$ 1,500.00
1. National Convention (outgoing president) - 2013 Convention in Houston	
2. Washington Conference - National pays travel + 1 day @$120 Department pays 2 days @$120	
3. Other expenses needed	
Department President's Expenses	$ 3,000.00
1. District Conferences	
2. Mid-Year Conference	
3. Department Convention	
4. Other expenses needed	
Department President's National Convention Expenses (Incoming President)	$ 1,200.00
1. Travel - 2013 Convention in Houston	
2. Housing	
3. Other expenses needed	
Department President-Elect Expenses	$ 2,000.00
1. District Conferences	
2. Department President's Representative	
3. Other expenses needed	
Department Vice President's Expenses	$ 800.00
Department Secretary/Treasurer Expenses	$ 1,800.00
1. National Convention - 2013 Convention in Houston	
2. Mid-Year Conference	
3. Department Convention	
4. Other expenses needed	
Department Officers/Executive Board (except President and Secretary)	$ 2,000.00
1. Mid-Year Conference Travel and per diem as stated in	

Components of an ALA Budget

Bylaws

2. Department Pre-Convention Board Meeting (Officers Only) travel and per diem as stated in Bylaws
3. Chaplain and Historian expenses
4. Honorary Junior President (can use some junior acct money, $100 per SR for Natl Conv)

Finance/Audit Chair	$ 500.00
1. Finance Chairman's travel and per diem to Mid-Year Conference	
2. Finance Chairman's travel and per diem for called Finance meetings	
3. Audit Chairman's mileage to Headquarters for annual audit	
4. Other expenses needed	
Other Chairman Travel	$ 500.00
1. Department chairmen for required travel requested and approved by Department President.	
Vehicle Allowance (Legion)	$ 250.00
Travel UD&R	$ 500.00
Leadership Seminar	$ 400.00
National Convention	$ 1,500.00
1. Delegates fee's	
1. Corsages for NEC and Department President	
2. Luncheon and Banquet Tickets for Delegates and Pages	
3. Courtesies for other NEC's, Presidents, and Secretaries not to exceed $500 from outgoing NEC, President and Secretary or donation to Pres Project	
Department Leadership Conference (National reimburses air/ground/bag)	$ 1,000.00
1. Incoming Department President, Membership Chairman	
2. Secretary	
Distinguished Guests	$ 1,000.00
1. Lodging during visit of Nationa President and Northwestern Divisional Vice Presdient held other than at Mid-Year Conference or Department Convention	
2. Meals for each Committee member	
Courtesys	$ 2,500.00
1. Northwestern Division National Vice President Visit	
a. Hotel	
b. Gift	
c. Banquet ticket and companions ticket	
2. National President Visit	

a. Hotel
b. Gift
c. Banquet ticket and companions ticket

3. Membership Luncheon at Mid-Year
   a. Tickets for Membership chair, Dept Pres, NEC, Dept Sec, Dept Chap
   Natl guest (6 @$15)
4. Mid-Year Banquet
   a. Tickets for President and companion, NEC and companion (4 @$25)
5. Department Convention
   a. District Officers Breakfast - Pres-Elect, Pres, NEC, Chap, Dept Sec,
   14 incoming Dist Pres (18 @10)
   b. Past Presidents Parley luncheon - Pres, NEC, Parley Chair, National guests,
   Dept Sec, Past Dept Presidents attending (taken from parley funds)
   c. Banquet tickets - NEC. Pres and companion, Dept Sec, Dept Chap, Natl
   guest and companion (7 @$25)
6. Past Department Presidents Pin
7. Judge Advocate $100
8. Commander's cap $70 (if not provided from elsewhere)
9. Guarantees for contracted meals at either Mid-Year or Convention ($200)

Direct Deposit fees	$	205.00
Contingency	$	500.00
Corporate Fee	$	10.00