TXSSAR TREASURER PROCEDURES MANUAL

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SECTION I  Introduction

This manual has been prepared to outline the duties, responsibilities and procedures for handling the funds of the Texas Society Sons of the American Revolution (TXSSAR)

SECTION II  Duties and Responsibilities

The following is taken from the Bylaws of the Texas Society:

ARTICLE IX - TREASURER

SECTION 1. The Treasurer, in addition to his general duties, shall have the general supervision of collecting, safekeeping, depositing and disbursing all funds and securities of this Society, and shall conform to the following:

A. All funds shall be deposited in the name of the Texas Society Sons of the American Revolution in such accounts and depositories as shall be designated by the Board of Managers.

B. Disbursements shall be made by check signed as designated from time to time by the Board of Managers.

C. He shall be placed under bond for the faithful performance of his duties in such amounts as shall be determined by the Board of Managers.

D. The accounts of this Society shall be audited by a Certified Public Accountant selected by the Board of Managers at the pleasure of the Board of Managers and whenever there is a change in the position of the Treasurer.

SECTION 2. The Treasurer shall assist the State Secretary in the completion of the Annual Report to the NSSAR.

SECTION 3 This position requires high-level computer skills to include a basic understanding of databases, spreadsheets and various word processors. The current system operates using Microsoft Office XP.

SECTION III  Receipts

Checks from individual members are received throughout the year, but are concentrated in the three to four months following the annual dues notice mailing. Other checks are received throughout the year from the two Registrars for application fees as well as
member reinstatements, donations to the Patriot Fund, payments for chapter medals, and other miscellaneous items.

Checks are to be deposited as soon as practical and detailed records should be kept. Checks received for memberships and reinstatements require coordination with the State Secretary, who keeps the master membership list for the State. Detailed procedures for processing dues payments are included in Section VIII. Detailed procedures for processing donations to the Patriot Fund are included in Section IX.

As instructed by the Patriot Fund Trustees and Perpetual Fund Trustees, funds may be transferred to and from the investment accounts. Transfers from the accounts should be deposited in the appropriate bank account for checks to be written.

The following records should be kept and made available for the annual audit as well as the Audit Committee’s internal audit:

- QuickBooks Non Profits
- All spreadsheets
- All bank account statements and reconciliations
- All investment account statements and correspondence
- Copy of Form 990 Return of Organization Exempt from Income Tax
- Copy of Forms 1096 and 1099-Misc
- Copies of all deposit slips with copies of checks received
- Copies of all paid invoices with copy of checks written
- Copies of all checks written for National and Chapter dues
- Copy of all correspondence received and sent

**SECTION IV Disbursements**

Chapter Remittances

Checks or ACH transfers are sent to each Chapter in conjunction with the filing of the National Reconciliation (including perpetual memberships) and up to two additional times during the year for the Chapter’s portion of the membership dues collected from that Chapter’s members along with the remittance of any application fees due to the Chapter. A spreadsheet supporting the payments should be kept to assist in reconciling the total dues paid. Copies of each Chapter’s portion of the spreadsheets will be included with the checks mailed to the Chapters. Chapter dues will be mailed to the Chapter President of record as per the TXSSAR State Website unless the State Treasurer is notified of an alternate name and address.

National Remittances

Checks are written to the National Office of the NSSAR for national dues of the Texas Society members monthly from February through September each year. National and
State dues of Perpetual members require a transfer from the Perpetual Investment Account to the Dues Checking Account for National dues and Operations Checking Account for State dues. The State Treasurer coordinates dues payments to National with the State Secretary.

Operating Expenses

Invoices for State expenses are received by the State Treasurer for prompt payment. Authorization to pay invoices comes from the Board of Managers, either specifically or in a blanket authorization. All invoices greater than $1,000 must be approved by someone other than the Treasurer. The Treasurer may be reimbursed for reasonable office expenses, computer paper, ink cartridges and postage up to with prior authorization from the State President. Reimbursed items must be supported by paid receipts.

Note: All disbursements should be entered through the Accounts Payable Process

See Exhibit 2

SECTION V Checking and Investment Accounts

Below is a list of each checking and investment account with descriptions of the approved deposits and withdrawals from each account.

Checking Accounts:

Operations Account: Deposits are made from transfers from Dues account, receipts from sale of medals, profits from State Conventions, and other related items. Disbursements are made for State Society expenses.

Dues Account: Deposits are made from checks received from members and transfers from the Perpetual Investment Account and disbursements are made to the Chapters and National Society and transfers to the Operations Account.

Patriot Account: Deposits are from donations to the Patriot Fund, transfers from the Dues Account for donations included with dues payments, and transfers from the Patriot Fund Investment Account. Disbursements are made for investments and Patriot Fund Projects.

Perpetual Account: Deposits are from transfers from the Perpetual Investment Fund and new perpetual members. Disbursements are made for investments and Chapter, State and National dues payments.

Registrar(s) Accounts: These accounts are maintained by TXSSAR Registrars. The accounts include deposits of application fees received from new member applicants and Compatriot supplemental filings. Disbursements are made to NSSAR and TXSSAR for applications fees.
Investment Accounts:

**Brinker Capital – Patriot:** Deposits are from donations to the Patriot Fund endowments, earnings from Brinker Capital investments, and realized gains. Disbursements are for Patriot Fund Projects. **All remittances to Brinker should be made payable to Fidelity.**

**Brinker Capital – Perpetual:** Deposits are from donations to the Perpetual Fund, New Perpetual Fund memberships, and earnings from Brinker Capital investments and realized gains. Disbursements are for Perpetual Fund member’s annual National, State and Chapter dues, purchase of National Life Memberships. **All remittances to Brinker should be made payable to Fidelity.**

**Vanguard – Patriot:** Deposits are from donations to the Patriot Fund endowments, earnings from Vanguard investments, and realized gains. Disbursements are for Patriot Fund Projects. **All deposits to Vanguard should be made Payable to Vanguard.**

**Vanguard – Perpetual:** Deposits are from donations to the Perpetual Fund, New Perpetual Fund memberships, and earnings from Vanguard investments and realized gains. Disbursements are for Perpetual Fund member’s annual National, State and Chapter dues, purchase of National Life Memberships. **All deposits to Vanguard should be made Payable to Vanguard.**

**Vanguard – Ritchie:** Deposits are from donations to the Ritchie Fund, earnings from Vanguard investments and realized gains. Disbursements are for the first $1,000.00 of the First Place Oration Contest winner’s scholarship. **All deposits to Vanguard should be made Payable to Vanguard.**

**Harrell C.A.R. Account:** Deposits from donations to the John K. Harrell CAR endowment and earnings from the Harrell CAR Certificate of Deposit. Disbursements are for payment to Chapter winners of the John K. Harrell CAR annual awards.

SECTION VI Reports and Meetings:

**Monthly Reports:** Balance Sheet, Profit and Loss by Class, and TXSSAR Investment Account reports will be prepared monthly.

Each month the bank statements will be reconciled, preferably by someone other than the State Treasurer. A reconciliation report will be printed for each account. The bank statements and reconciliation reports will be scanned in PDF format and emailed to the State President and Chair of Internal Audit Committee.
Record earnings at the end of each month on QuickBooks to each Investment Account. Record Unrealized Gains and Losses at the end of each month on QuickBooks to each Investment Account.

**Annual Reports:** Balance Sheet, Profit and Loss by Class, TXSSAR Investment Account, Patriot Fund Youth Programs and Patriot Fund Donations reports will be prepared annually. Internal Revenue Service Forms 1096 and 1099-MISC will be prepared, mailed to the IRS, mailed to the Recipients, and the Payers copy filed in a timely manner. The State Treasurer is responsible for the timely filing of IRS Form 990, Return of Organization Exempt from Income Tax, which is prepared by TXSSAR’s independent Certified Public Accountant. Both the Form 990 and the Audited Financial Statements will be posted to the TXSSAR Public Website.

**Board of Manager Meetings:** The current unaudited Balance Sheet, Profit and Loss by Class, TXSSAR Investment Account, Patriot Fund Youth Programs and Patriot Fund Donations reports will be prepared for each Board of Managers meeting.

**Annual State Convention:** The most recent unaudited calendar year Balance Sheet, Profit and Loss by Class, TXSSAR Investment Account, Patriot Fund Youth Programs and Patriot Fund Donations reports will be prepared for the Annual State Convention. The Proposed Budget and Proposed Patriot Fund Projects Budget for the current year will be prepared for approval at the State Convention.

### SECTION VII  Audited Financial Reports

Treasurer will coordinate and assist the Board of Managers’ selected Certified Public Accountant with the Annual Audit of the Society’s books and records. The Treasurer will upload an ‘Accountant’s Copy’ or complete ‘Back Up’ copy of Quick Books for Non-Profits to the File Transfer Portal (FTP) for the Auditor to retrieve for his audit. In addition, The Treasurer will deliver to the auditor all supporting documentation for the calendar year’s transactions to the auditor.

### SECTION VIII  Processing Procedures – Receipt of Membership Dues:

The following items will be used in processing receipts of membership dues:

**Batch Reports – See Exhibit 1**

Access Database – S.A.R. Menu items: Membership Maintenance, Post Payment Transactions, and Transaction Ledger. TXSSAR Database Access: Tables – Donations, Funds, Name Lookup, Transactions, TXSSAR; Queries - New Members, Nat-Life
Batch Number consists of 8 digits. First two digits – Dues year; Third and Fourth digits – Month; Fifth and sixth digit – Day; seventh and eight digits – 30 (for first 30 transactions), 31 (for next 30 transactions), 32 (for next 30 transactions), etc. For example: Payments received on November 1 of 2009 dues year: batch #09-11-01-30. Payments received February 7 of 2009 dues year: batch #09-02-07-30.

Prepare a separate batch for each group of approximately 30 checks.

Before posting payments, you need to enter a batch number for those new members from the previous year that is not required to pay dues. Normally, if dues are received or new membership was approved on September 1 or later of the previous year they are not charged dues for the subsequent year. You do not pay National dues for new members approved November 1 or later of the previous year. Follow the same procedures for Batch Number above, except the last two digits will be 29. Note – THIS BATCH NUMBER IS ASSIGNED BY THE STATE SECRETARY.

You may receive notations that they are no longer active in a chapter with a check for National and State dues only, or that they are not required to pay dues because of age. Neither of these are true, so return the check with a letter that Chapter dues are required or a letter that they are not exempt because of age.

PROCESSING PROCEDURES FOR DUES RECEIVED by Check:

- Set up the Batch Report spreadsheet.
- Go to Access database and click on Post Payment Transactions if dues are received with the Return portion of the Dues Payment Notice.
- Highlight National number and press Ctrl F.
- Enter National number from Return portion of Dues Payment Notice.
- The Compatriot’s record should appear.
- Enter the batch number, total amount received, Patriot fund donation if included with check, Center donation if received with check.
- If you receive a change of address, set the Return portion aside. Periodically, suggest monthly, create an Excel copy of the TXSSAR Table, look up the compatriot, make any changes to the information, address, email address, etc., highlight the change in yellow. At the completion of this, sort by ‘color’ in Excel, copy the records to a new Excel workbook and send to the State Secretary and Communications Secretary for them to update the membership record.
- To enter the next payment, highlight the National number, press Ctrl F and follow the instructions above.
- If you do not have a National number, go back to the S.A.R. Menu and click on Membership Maintenance tab, Control F in the name box, enter last name and*
click ‘find next’ until you have the right Compatriot, then obtain the National number from the record. If the Compatriot’s record does not appear when you enter the National number, go to the bottom and click on >* and you will have a blank record. Enter the National number and the Compatriot’s record should appear at the bottom. You must then enter the information in the record fields (batch number, amount received, donations if received, Chapter number, chapter dues amount below the chapter number in the lower portion of the record). You enter the name as follows: last name, space, ~, no space, first name.

- If a Patriot Fund donation is received with the dues payment, set the Return Portion of the Dues Notice aside and note the chapter number.
- After processing 30 or less payments, enter Patriot Fund donations in the Maintain Donations File which you will find on the S.A.R. Menu. Enter by clicking on >* at the bottom of the record to locate the next blank record. Enter National number (name will appear), amount, chapter number, date, Fund Name (see drop down menu).
- If the name does not appear on the Maintain Donations File, follow the instructions in Section IX.
- After processing the 30 or less payments run the batch Report Query from the list of available Queries (this query sets up the Batch Report worksheet, except for Dues amounts for National and State). Go to the Batch column and enter Control F, then enter the batch number. This will take you to the first record of the desired batch. Highlight the row, press the Shift Key and copy down to the last record with the desired batch number. Click on the Export Data tab in the ribbon and select export highlighted data into Excel. Insert columns for National and State per the attached example. Balance the batch of payments that you just created.
- Enter $30 in the first row of Column National and $12.50 in the first row of Column State. Copy the first row of National and State to all rows with names in those two columns.
- Total all columns.
- Add the individual checks to get a comparative total, note the number of checks in the batch. There may be more Compatriots than there are checks since some pay for family members.
- Prepare checks for scanning to the bank. See scanning manual.
- **For smaller off peak time deposits:** Copy each check. Prepare a deposit slip, Total of Column on the Batch Report. Add the copies of checks to ensure all totals agree.
- Deposit the funds and enter the deposit amount into the Dues Account on QuickBooks. (See attached for the accounting entry for these payments Exhibit 3.) Deposit of dues received before the beginning of the calendar year is entered in Account number 2050 – Deferred Membership Dues. To enter in this account, you have to click on Banking at the top and select Make Deposits. You enter the date, Dues account, amount, batch number (in Memo field) and ‘Operations’ class. Then click Save. Deposits received on January 1 or later can be entered on the register.

Special Fund Collections
Donations are received for the Center for Advancing America’s Heritage during the dues heavy collection time period. As a note, the collections for the Center that are received during the dues collection period (November-March) have been accumulated and presented to the National representative at the State Convention along with the annual TXSSAR budgeted donation. Each month donations that are received should be forwarded to National with a listing of the donors along with a cover letter noting the amount received with dues and the check number. Your file copy should include a copy of the check sent to National.

Patriot fund donations received with dues should be transferred from the Dues account to the Patriot account at the end of each month. A check should be written to make the transfer and deposit. Two entries are required on QuickBooks to record the transaction. (See accounting entries Exhibit 3).

- Enter the checks written to National and Chapters in QuickBooks using the Vendor Accounts Payable.

Reinstatements – Compatriots who have not paid the current year’s dues by January 31, XXXX will be considered ‘Reinstatements’ for the current dues year. Keeping in mind that dues are paid in advance.

- When receiving reinstatements, you may receive a check from a Compatriot who has previously paid his dues. If this occurs go the Batch Report with the Compatriot’s batch number and inspect the check copy to ensure the new check is from the same Compatriot. If the Compatriot did pay his dues twice, return his check with a cover letter stating the date and check number of the first payment.

SECTION IX Processing Procedures – Receipt of Patriot Fund Donations

The following items will be used in processing donations to the Patriot Fund:


PROCESSING PROCEDURES FOR DONATIONS TO THE PATRIOT FUND:

- Processing of Patriot fund donations received with membership dues payments are included in Section VIII.
- A National number is required to enter Patriot Fund donations in the Donations database included in Access.
To enter donations, go to Maintain Donations Tab in the Access Database S.A.R. Menu. (See Exhibit 12) Double click on Maintain Donations. Place the cursor in the National number field and key Control/F and enter the Compatriot’s National Number. This will bring his record up, enter the amount, select any designation indicated from the drop-down menu, and enter the date. The key Control/Shift to save the record. If the donor designates more than one Fund or more than one Chapter, each is a separate entry, and the date must be changed for each additional entry. You will need to go to the >* indicator at the bottom of the menu and enter a new record the populate the fields accordingly.

Donations received from non TXSSAR members require a four digit National number that may not be in the Database. To determine if the name is in the Database, go to Membership Maintenance tab in the Access Database. Place the cursor in the Name field and key Control/F then enter the name, i.e. Chapter*, find next. Then look up the name and locate the National number that will be needed to enter the donation in the database. If the name is not included, a new S.A.R. Membership Entry must be completed. (The Membership Maintenance is maintained by the State Secretary, so you have to email the information to him so he can enter the data in his Membership Maintenance file.)

A deposit slip is prepared for Patriot Fund Donations received separate from membership dues. The checks are deposited to the Patriot account. Copy all checks deposited and the deposit slip.

The amount of the deposit is entered in QuickBooks, and is included in Patriot Fund Class.

Every donation of $250 or more requires a letter for the Society to be in compliance with IRS Publication 1771. (See example attached) In early January, amounts in the Patriot account should be transferred to the Investment Accounts (Equally to Brinker Capital and Vanguard). Transfer a minimum of the donations received in the previous year less the earnings from Patriot Fund Investments.

Periodically print Patriot Fund Donations by Compatriot and Patriot Fund Donations by Fund Name Reports from Reports in the Access Database. Compare donations for the year from these reports with donations on the Profit and Loss by Class report from QuickBooks. They should agree if all reports are for the same period.

Notify the Patriot Fund Endowment committee of Compatriots whose total donations equal or exceed $500 or $1000, since they are entitled to a pin or medal. This is usually done at year end in advance of the State Convention.

NON CASH DONATIONS TO THE PATRIOT FUND:

- Officers and other authorized Compatriots who are entitled to reimbursement for TXSSAR expenses will receive credit toward the Alexander Hamilton Medal when they personally pay the expense, submit proof of payment to the State Treasurer and instruct the State Treasurer to donate their reimbursement to the Patriot Fund.
- Compatriots who donate property other than cash to an auction benefitting the Patriot Fund will receive credit toward the Alexander Hamilton Medal for the
amount of cash received by the Patriot Fund. The State Treasurer must receive an accounting of the amount of cash received by the Patriot Fund and the Compatriot’s name for the item to be credited to the Compatriot’s Alexander Hamilton Medal account.

- Compatriots who donate property other than cash to a raffle benefitting the Patriot Fund will receive credit toward the Alexander Hamilton Medal for the lesser of the amount paid for the donated item by the Compatriot or the amount of cash received by the Patriot Fund. The State Treasurer must receive an accounting of the Compatriot’s name, the amount paid, and the amount of cash received by the Patriot Fund for the item.
- Donations will be entered in the Access Database as outlined in Processing Procedures For Donations to the Patriot Fund above.

**SECTION X   Patriot Fund Projects:**

Patriot Fund Projects are funded by earnings from Patriot Fund endowments. Contest Medals and Awards Committee through the Patriot Fund Projects Committee determines the budget each year. Winners of the contests are determined at the TXSSAR State Convention each year. The following contests are included in the Patriot Fund Projects:

- Poster Contest
- American History Teacher
- CAR Essay Contest
- Eagle Scout Contest
- Knight Essay Contest
- Oration Contest
- JROTC Enhanced Cadet Contest

In addition, Patriot Fund Projects include ROTC and JROTC medals presented to College and High School Cadets.

The Patriot Fund Projects budget includes mileage to the TXSSAR State Convention, hotel accommodations for one night at the TXSSAR State Convention and two meals at the Youth Luncheon at the TXSSAR State Convention.

The State Treasurer’s responsibilities following the TXSSAR State Convention are:

- Paying the Hotel for hotel accommodations of Patriot Fund Project winners at the TXSSAR State Convention.
- Reimbursing the Host Chapter for meals at the Youth Luncheon for Patriot Fund Project winners and their guest.
- Issuing checks for Poster Contest winners and notifying the winners by mail of the amount of their check.
- Arranging for the American History Teacher award and reimbursing the winner for mileage to the TXSSAR State Convention.
• Preparing and mailing Scholarship Forms with a cover letter to all Scholarship winners. Reimbursing the winners who attended the TXSSAR State Convention for mileage. Copies of Scholarship Forms and cover letters are included as attachments.

The State Treasurer will pay the invoice for ROTC and JROTC medals. He will also issue checks to Colleges and Universities for Youth Scholarship amounts after receipt from the College or University Registrar. Copies of all checks written should be filed with the appropriate invoices.

SECTION XI  TXSSAR INTERNAL CONTROL PROCEDURES

• The State Treasurer collects, deposits, and disburses all TXSSAR funds.
• TXSSAR Treasurer’s Procedures Manual details specific procedures to be followed and records to be prepared and maintained for all funds received and disbursements by the State Treasurer. State Treasurer will periodically update the Treasurer’s Procedures Manual and provide a copy to Chair of the Audit Committee.
• Copies of all checks received are to be filed with deposit records. Copies of all checks written are to be filed. If an invoice was received the copy will be filed with the paid invoice.
• Bank Statements are to be opened and reconciled or witnessed each month by someone other than the State Treasurer or his relative. Copies of the Bank Statements and Bank Reconciliation Reports are to be scanned and sent, or mailed, to the State President and Chair of the Audit Committee each month.
• The State Treasurer may add to or withdraw from the Investment Accounts after authorization by the Patriot Fund Trustees or Perpetual Fund Trustees with one exception. Withdrawals from the Perpetual Fund Investment Accounts for payment of annual National, State and Chapter dues of Perpetual Fund Members may be initiated by the State Treasurer and approved by the Perpetual Fund Trustees at their next scheduled meeting. Copies of monthly statements will be scanned and sent, or mailed, to the Chairman of the Trustees of each separate fund unless the Chairman has internet access to view the accounts, transactions and balances and to the Chair of the Audit Committee.
• The Audit Committee will perform a detail audit of the records maintained by the State Treasurer semi-annually. The dates of these audits are agreed upon by the Audit Committee and the Treasurer. The records to be available for the semi-annual audit are outlined in the TXSSAR Treasurer’s Procedures Manual. All Audit Committee members are “financial experts” as required by Sarbanes-Oxley.
• An Independent Certified Public Accountant will annually audit the books and records prepared and maintained by the State Treasurer and prepare an opinion on the financial statements.
• All provisions of the TXSSAR Constitution and By-laws shall be fulfilled.
Exhibit 1 – Batch Report

![Batch Report Excel Sheet]
Exhibit 2 – Entering Accounts Payable Transaction

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Memo</th>
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<th>Bill Date</th>
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<tbody>
<tr>
<td>02121D 31 - Paid</td>
<td>1,355.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>02121D 32 - Paid</td>
<td>1,355.00</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>02121D 33 - Paid</td>
<td>915.00</td>
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</tr>
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<td>02121D 34 - Paid</td>
<td>2,398.00</td>
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**Recent Transactions**

- Open Balance: 0.00
- Vendor: NIGAI
- Address: 300 North Fourth Street, Columbus, Indiana 47201
- Terms: 30/30
- Bill Due: 04/10/2051
- Amount Due: 0.00

**Vendor Information**

- Vendor: NIGAI
- Address: 300 North Fourth Street, Columbus, Indiana 47201
- Terms: 30/30
Exhibit 3 – Entering a Deposit
### Exhibit 4 – Perpetual Fund Draw Down Entry

<table>
<thead>
<tr>
<th>Account</th>
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<td></td>
<td></td>
<td>0,000.00 (Perpetual Dues Accrual)</td>
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<td></td>
<td>3,000.00 (Perpetual Dues Accrual)</td>
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<td>16,000.00 (Perpetual Dues Accrual)</td>
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**Total**: $22,000.00
Exhibit 5 – Recording the Perpetual Fund Draw Down Deposit
**Exhibit 6 – Recording the Perpetual Fund Draw Down in the Fund**

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<td>Perpetual Membership Draw Down</td>
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<td>Perpetual Membership Fund</td>
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<td>Perpetual Membership Draw Down</td>
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<td>Perpetual Membership Fund</td>
</tr>
<tr>
<td>1003</td>
<td>18,832.00</td>
<td>0.00</td>
<td></td>
<td>Perpetual Membership Draw Down</td>
<td>18,832.00</td>
<td>Perpetual Membership Fund</td>
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</table>

Total: 18,832.00

[Image of a computer screen showing a spreadsheet with financial information related to the Perpetual Fund.]
Exhibit 7 – Journal Entry to Record Investment Income
Exhibit 8 – Investment Income Journal Entry Support – Excel Workbook
### Exhibit 9 – Realized Gains and Losses Workbook – Excel

![Excel workbook screenshot](image_url)

<table>
<thead>
<tr>
<th>Month</th>
<th>Beginning Balance</th>
<th>Fees</th>
<th>Dividends</th>
<th>Interest</th>
<th>Realized Gains</th>
<th>Ending Balance</th>
<th>Unrealized Gains</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td>247,150.13</td>
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<td>0.00</td>
<td>0.00</td>
<td>251,077.75</td>
<td>266,136.52</td>
<td>-15,059.20</td>
</tr>
<tr>
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<td>245,377.75</td>
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<td>0.00</td>
<td>0.00</td>
<td>251,077.75</td>
<td>266,136.52</td>
<td>-15,059.20</td>
</tr>
<tr>
<td>Mar</td>
<td>246,377.75</td>
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<td>0.00</td>
<td>0.00</td>
<td>249,077.75</td>
<td>266,136.52</td>
<td>-15,059.20</td>
</tr>
<tr>
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<td>0.00</td>
<td>0.00</td>
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<td>-15,059.20</td>
</tr>
<tr>
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<td>266,136.52</td>
<td>-15,059.20</td>
</tr>
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<td>266,136.52</td>
<td>-15,059.20</td>
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<td>-15,059.20</td>
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<tr>
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</tr>
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<td>-15,059.20</td>
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<tr>
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<tr>
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<td>-15,059.20</td>
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<tr>
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<td>0.00</td>
<td>251,077.75</td>
<td>266,136.52</td>
<td>-15,059.20</td>
</tr>
</tbody>
</table>

**Data in Excel:**
- Realized and Unrealized Gains & Losses
- Column headers: Month, Beginning Balance, Fees, Dividends, Interest, Realized Gains, Ending Balance, Unrealized Gains
Exhibit 10 – Data Base Posting Payments
Exhibit 11 – Membership Maintenance Tab
Exhibit 12 – Maintain Donations