

# LOCAL UNIT

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## PROCEDURES FOR TAKING MINUTES – LOCAL UNIT

The minutes of a unit reflect what was done during a meeting; not what was said by the members, or the Adjutant's opinion, favorable or otherwise.

The first paragraph should contain the kind of meeting; i.e., regular, board, or special, name and number of the unit, date, time and place of the meeting. It should include if a quorum was present; if all elected and appointed officers were present, and if not, the names of the persons filling the empty stations.

Further information in the minutes should always include the names of visitors, new members, members that are ill or in distress, acceptance or rejection of a transfer member, approval of previous board, special or regular meeting minutes (indicating any corrections), and the approval of any bills presented.

Portions of the treasurer's report should be included: namely balance on hand from the previous month, total income taken in during the month, total expenses for the month, and the present balance. A copy of the complete treasurer's report may be included if the unit so desires.

All motions are included; giving the name of the mover and disposition of the motion; i.e. if adopted, amended and adopted, or lost. All points of order or appeal should be

recorded. Also, any rulings made by the chair and reason for the rulings. The name of the person who seconds a motion should not be entered in the minutes unless so ordered by the membership.

The last paragraph should contain the hour of adjournment and the date of the next regular meeting.

When a count has been ordered, or a vote is by ballot, the number of votes on each side should be entered.

When a committee report is of great importance or should be recorded for historical purposes of the organization, the members may so order it to be entered in full in the minutes. The name of a guest speaker, with reference to his or her subject, shall also be recorded.

The words, "Respectfully Submitted" are no longer used when the Adjutant signs the minutes. When the minutes are approved, "Approved with the Adjutant's initials and date" should be written below the Adjutant's signature. If the unit so requests, the Commander's signature would also appear on the approved minutes.

## TYPES OF UNIT MEETINGS

### Regular Meetings:

Each unit shall hold ten regular business meetings once or twice a month, at a time and place set by vote of the unit membership.

Two monthly business meetings may be omitted.

Five (5) senior members shall constitute a quorum. One member shall be the commander or a vice commander.

Regular business meetings must be conducted according to the Official Ritual,

using the agenda provided in the Ritual. \* When it is necessary, the Ritual may be dispensed with, by vote, in order to expedite business.

If any officer, elected or appointed, is absent without good cause for three (3) consecutive meetings, the office shall be declared vacant. The Commander shall fill vacancies in appointed offices. Vacancies in elected offices shall be filled according to the Standard Local Unit Bylaws.

\*Following is the agenda adopted during the 1993 National Convention.

### **AGENDA**

1. Vote on Transfer Members
2. Introduction of Visitors
3. Introduction of new members followed by initiation (if applicable)
4. Reading of Minutes of last unit and executive board meetings
5. Treasurer's Report of receipts and disbursements
6. Reading of Bills and Communications
7. Sickness and Distress
8. Report of Committees: Membership, Americanism, Hospital, Community Service, Legislative, History, Junior Activities, Ways and Means, and any other appointed committees
9. Unfinished Business
10. New Business
11. Money March
12. Remarks for the good of the Organization.
13. Closing Ceremony

### **EXECUTIVE BOARD MEETINGS:**

Board meetings shall be called by the Commander with sufficient notice to enable all members to attend, or on written request by five members of the Board, with sufficient notice to all Board members.

Members of the Executive Board are: Unit Commander, Senior Vice Commander,

Junior Vice Commander, Treasurer, and the Immediate Past Unit Commander. In addition, units of 50 or less senior members, two (2) members shall be elected to serve on the Executive Board. In Units with more than 50 senior members, four (4) members shall be elected. Units may elect alternates to the Executive Board, if desired.

An Executive Board shall transact the business of the Unit and make recommendations; however, none of its actions shall conflict with the actions taken by the Unit.

The minutes of all Executive Board meetings must be read at the next regular meeting of the Unit for approval by the unit membership. A majority of the Executive Board shall constitute a quorum.

All board meetings are open meetings; however, only members of the Executive Board may make motions or vote on same.

The Unit Adjutant attends the meetings for the purpose of taking minutes. The Chaplain may attend for spiritual guidance.

### **SPECIAL MEETINGS:**

Special meetings may be called by vote of the Unit at a preceding regular meeting; or by direction of the Unit Commander, or by the Unit Commander upon receipt of a written request by a quorum of the members. The request shall state the purpose of the meeting.

Written notice of special meetings and their purpose shall be sent to all members by the Adjutant. No business may be transacted at a Special meeting except that for which the meeting was called. A quorum must be present. Minutes of the Special meeting must be read and approved at the next regular business meeting.

The order of business and procedure of special meetings shall be:

1. Call to Order
2. Special order of business
3. Closing

### **AUDITING BOOKS**

When auditing the Treasurer's records, the commander appoints three auxiliary members, excluding the Commander, Adjutant, Treasurer, and Senior Vice Commander. The Treasurer may be present at the audit in order to answer any questions.

(1) The receipt book, the warrant book, the checkbook, bank statements with cancelled checks, and the record book should be made available to the Committee. Also, any chairman that handles money for the unit shall turn in their records for audit.

A receipt book, if used, should be checked and totals verified with the deposits entered in the checkbook, on bank statements and/or monies recorded under "receipts" in the record book.

(2) When checking disbursements, see that all warrants or check requests are signed by the Commander and the Adjutant and a check issued for same. The checks should be signed by the Commander and Treasurer, or a third authorized person. The Senior Vice Commander shall be the third authorized signature on all unit bank accounts and in the absence of the unit Treasurer or unit Commander, shall sign or cosign unit checks.

All warrants and checks should indicate the purpose for which they are written. Disbursements should also be entered in the record book.

(3) Verify the bank balance. The last bank statement received should be used to reconcile the final balance in the checkbook

and the record book. Each month, the Treasurer should reconcile the bank account, according to the instructions on the bank statement.

(4) The result of the audit is to be reported on the Financial Report form, which is sent to all Units from National Headquarters. Within 10 days following completion of audit, a copy of the Financial Report form is to be sent to National Headquarters and to the State Adjutant. Failure to comply will bar the Unit delegates from voting at State and National Conventions.

(5) After the audit is completed the committee should sign and date the checkbook, warrant book, record or ledger book, and receipt book.

The Financial Report is read to the Unit membership by the chairman of the Auditing Committee. This report must then be adopted by the membership and so recorded in the minutes.

The Treasurer's books shall be audited at least once a year, which shall be just prior to installation of the newly elected Treasurer.

Should the gross income of any Unit exceed \$100,000, the unit financial records shall be reviewed and verified by an Independent or Certified Public Accountant. The Unit Adjutant shall mail the accountant's statement and a completed Financial Report form to State and National Headquarters within ten (10) days following completion of the audit. Failure to comply with the above will bar the delegates from voting at the following State and National Conventions.

### **FUND RAISERS**

Units can conduct fundraisers with written chapter approval. If the fundraiser will gross less than \$5,000.00, chapter approval is all that is needed. HOWEVER, the State DAV should be notified that a fundraiser will be held.

Should the fundraiser gross more than \$5,000.00 then the unit must have approval of chapter and state. All approvals must be in writing.

Should a contract be involved then the unit must have approval of chapter, state and the National Executive Committee of the DAV. Should a unit not have a chapter, they must get written approval from the DAV State Department.

When conducting a fundraiser should you need labels of auxiliary members or wish to use the logo of the DAV Auxiliary, a copy of your request and the written approval of the DAV must be sent to National Auxiliary Headquarters before labels or permission to use logo is granted. Use of the logo, whether for fundraising purposes, clothing for officers, etc., must be approved by National Auxiliary Headquarters. The request must describe the purpose for which it is being used and once permission is granted it can only be used for that purpose. Each time it is used permission must be granted. This is to protect units and state departments.

State Department Auxiliaries must have written approval from the DAV State Department for any fund raiser and can only solicit within their state borders.

When requesting, in writing, approval for a fundraiser the letter must state how much the unit or department expects to raise. This is always an estimate based on prior experience and membership. The letter requesting approval should also indicate what the funds will be used for, when it will be held, what type of fundraiser is it to be. Ex. Bake sale, forget me not drive, raffle, etc.

## **ELECTIONS** **UNITS**

1. All senior members must be notified in writing that the annual election will be

held giving time, place and date. Any auxiliary senior member in good standing can be nominated for a unit office.

2. Any senior member in good standing can vote at an election. This means any senior member, including the commander. Remember, the commander can always vote. The commander can vote to break a tie, can vote to create a tie, or can abstain from voting.
3. Any member can be nominated from the floor if they are a senior member in good standing of the unit.
4. The commander conducts the election. If absent, the duty falls to the senior vice commander. What happens should the commander, senior vice commander and junior vice commander all be absent? There is no meeting since the bylaws state that a quorum of five senior members must be present and one must be the commander, or the senior vice or junior vice commander in order to conduct a meeting.
5. The commander begins by stating that nominations are open for the office of commander and asks if there are any other nominations? The commander then pauses and if there are no other nominations, declares nominations closed for the office of commander and then calls for the vote. All those in favor. All those opposed. Majority determines the outcome.
6. If more than one member is nominated for the same office then ballots must be passed out to the members that are eligible to vote. The balloting will continue until a member obtains a majority (more than half) of the votes or one of the nominees chooses to withdraw leaving only one candidate.
7. If the same officers are elected that have been serving, they must be properly installed each year by an officer that is eligible to perform the ceremony of installation as dictated in the Standard Local Unit Bylaws.

## **COMMANDER**

- Shall preside at all regular or special meetings of the Unit.
- Shall maintain order and such business as may legally be brought up during meetings.
- Shall countersign all checks and vouchers issued.
- Shall perform all other duties that may reasonably be assumed with the office as set forth in the Constitution and Bylaws of the National Auxiliary, the Standard State Bylaws, Standard Unit Bylaws and in the Official DAVA Ritual.
- The commander shall also carry out such other duties as may be lawfully delegated by the Unit.

It is the responsibility of the Commander:

1. To open the meeting at the appointed time by calling the meeting to order.
2. To announce in proper sequence the business according to the DAVA Ritual.
3. To properly recognize members who are entitled to the floor.
4. To state and put to vote any questions that legitimately may come before the Unit as motions or that otherwise are brought forth during the meeting proceedings, and to announce the results of each vote. Shall also rule that a motion is out of order if it is not pertinent to the business of the meeting or is of a personal nature, etc.
5. To expedite the business of the meeting without abridging the rights of the membership.
6. To declare the meeting adjourned when the Unit so votes or at the time prescribed in the program of the meeting.
7. To maintain order of the meeting at all times.
8. To ensure the safeguarding of funds, properties and other assets against unauthorized loss or use.

At each meeting the Commander should have available:

1. A copy of the National Auxiliary Constitution and Bylaws.
2. A list or agenda of the complete order of business.
3. A list of all committees and chairmen.
4. A copy of the State Department Standing Rules.

## **SENIOR VICE COMMANDER**

The Senior Vice Commander shall perform the duties as set forth in the Official DAVA Ritual and shall encourage comradeship among the members, discourage discord and promote harmony. If given a chairmanship, such as membership, a report shall be given at each meeting. The membership should be encouraged to recruit. In the absence of the unit commander the senior vice commander shall assume the duties. Should the office of commander become vacant, the senior vice commander shall move up in position to fill the vacancy.

## **JUNIOR VICE COMMANDER**

Shall perform the duties of the station set forth in the Official DAVA Ritual. Shall see that every member is given a reasonable opportunity to state their views, in an orderly manner, on any subject under discussion in a meeting. Should a chairmanship be a duty of the office, such as Americanism, a report shall be made at each meeting and also should encourage the involvement of the membership. Should a vacancy in the office of senior vice commander occur, the junior vice commander shall assume that position.

## **ADJUTANT**

The Adjutant is responsible for keeping the unit's records and managing the official correspondence of the unit and must keep detailed records of the unit's meetings. All motions considered by the unit should be recorded along with the names of the members who make such motions. The minutes shall indicate that the motion had a

second and that discussion followed. The details of the discussion do not have to be recorded verbatim, only that discussion was allowed. It shall be recorded in the minutes whether the motion passed by majority or was rejected. Should the motion fail to have a second it is so recorded by stating the motion did not have a second; therefore the motion failed.

The Adjutant is responsible for mailing notices of meetings to all senior auxiliary members. Should it be a meeting to hold nominations and elections, the notice shall specify that this will be the subject of the meeting, when the meeting will be held, time the meeting will be held, and where the meeting will be held. This written notice must be sent out at least ten (10) days prior to the meeting. This also is true of any special meeting. A special meeting shall indicate what subject is to be discussed and no other business may be brought before the membership.

The Adjutant shall make the minutes and records of the unit available to members upon request.

Shall furnish convention delegates with credentials. Submit the unit officer report form provided by national headquarters once the election has been held. Shall be responsible for keeping the membership roster up to date and notify state department and national headquarters of changes and deaths of members.

### **TREASURER**

Shall be the custodian of the unit funds. All monies from any activity of the unit shall be turned over to the treasurer and shall be held by the treasurer. The treasurer shall distribute funds with the approval of the unit. The treasurer shall keep a system of accounting that indicates income and disbursements and reconcile the account each month. Shall preserve all receipts and

vouchers for any payments made and shall render a monthly report of receipts and expenditures to the unit. The treasurer shall also submit an annual report to the state and the national organization.

### **CHAPLAIN**

Shall be responsible for leading the opening prayer at the unit meetings. The chaplain is the spiritual leader of the unit and may be called upon to represent the unit at funeral services for deceased members. Shall send sympathy cards or make visitations to members of the unit or their family who are ill.

### **SERGEANT-AT-ARMS**

Shall assist the Commander in preserving order during unit meetings. Is responsible for verifying the membership of those in attendance when required to do so by the nature of the business (i.e., election of officers or delegates, private matters requiring the protection of personal rights). May be responsible for handling the physical arrangement of the meeting room.

### **MEMBERS' DUTIES**

1. To conduct yourself in an orderly manner.
2. To remain attentive when someone has the floor.
3. To eliminate conversations between yourself and other members while the meeting is being conducted.
4. To stand and be recognized by the chair should you wish to make a motion, ask a question or discuss some matter pertinent to the unit and its members.
5. To keep personal matters off of the floor and out of the meeting.

6. To become involved and be ready to take on added responsibilities in order to help the unit.
7. Do not always be ready to criticize the action or mistake of another member. Regardless of how much we would like to believe it, none of us are perfect.
8. You elected the officers so you must respect their position. They in turn must realize that the unit is the governing body and each member is part of that unit. Majority of the unit body dictates and decides upon motions and procedures.

### **TIME SAVERS FOR CONDUCTING A MEETING**

A commander or chairman can keep a meeting moving when they realize that no one can discuss an issue unless a motion is made first and then seconded. (A second does not mean someone is in favor of the idea but that it should be discussed.)

Experience tells us that there have been too many times when one person wants to do something and no one else wants to discuss it yet the person is allowed to ramble on. This is a time waster.

1. Bad motions can be a waste of time. Do not make up the wording of the motion once you have been recognized to speak. Use paper and pencil and write the motion down as you wish to introduce it. This helps prevent complicated amendments or withdrawing it and starting over again. Remember that a well thought out motion includes what is to be done, when it is to be done and in some cases how much time or money is involved. It must be kept as clear as possible for the membership consideration. A motion presented without some thought is a time waster.
2. Calling on committee chairmen to give reports when they do not have one to give can be a time waster. The commander should contact her

committee chairmen prior to the meeting being called to order. If they have nothing to report then only those committee chairmen who will be making a report should be called upon. To further expedite the meeting, the committee chairmen making reports should sit in the front of the room so that they do not waste time getting up and walking to the front to give their reports.

3. If a committee has been formed to research a project, such as a fund raiser or some project involving the membership then it should be presented by the chairman of the committee as a motion and not a recommendation. The motion should come at the end of the report and does not require a second because at least one other committee member has already agreed that it should be discussed. This cuts out a step. If a committee makes a recommendation, someone still has to make a motion to accept the committee's recommendation.
4. Calling for a vote in the proper way can save time. The chairman needs to repeat the motion as it has been moved and seconded and ask for discussion. After this is accomplished the commander will call for the vote.
5. A senior member in good standing can only speak twice to a motion, but only after everyone who wants to speak for the first time does so. This stops any member that is always popping up to talk after each member speaks.

An effective commander or chairman provides their membership with information so that they also know how to keep meetings moving.

# UNIT MINUTES

Name and Number of Unit \_\_\_\_\_

Location \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_

## **CALL TO ORDER:**

Prayer by \_\_\_\_\_ Chaplain

Pledge by \_\_\_\_\_ Patriotic Instructor

Purpose given by \_\_\_\_\_ Sr. Vice Commander

Eligibility given by \_\_\_\_\_ Jr. Vice Commander

Roll call of officers by \_\_\_\_\_ Adjutant

Commander: Present \_\_\_\_\_ Absent \_\_\_\_\_

Sr. Vice Commander: Present \_\_\_\_\_ Absent \_\_\_\_\_

Jr. Vice Commander: Present \_\_\_\_\_ Absent \_\_\_\_\_

Treasurer: Present \_\_\_\_\_ Absent \_\_\_\_\_

Chaplain: Present \_\_\_\_\_ Absent \_\_\_\_\_

Adjutant: Present \_\_\_\_\_ Absent \_\_\_\_\_

Total officers & members present: \_\_\_\_\_

Unit had a quorum: Yes \_\_\_\_ No \_\_\_\_ (Five (5) Senior members shall constitute a quorum. One member present shall be the Unit Commander or a Unit Vice Commander.)

## **ORDER OF BUSINESS:**

Names of transfer members voted on: \_\_\_\_\_

\_\_\_\_\_

Names of visitors: \_\_\_\_\_

\_\_\_\_\_

Names of new members who were initiated: \_\_\_\_\_

\_\_\_\_\_

(New members and those who have not been previously initiated must be initiated at the meeting and their names recorded in minutes.)

**READING OF THE MINUTES:** Adopted \_\_\_\_\_ Adopted as amended \_\_\_\_\_

(The commander asks if there are corrections to minutes. Hearing none the minutes would be declared approved as read. If there are corrections, the minutes would be adopted as amended by unit vote.)

**TREASURER'S REPORT:** Beginning balance: \_\_\_\_\_ Income: \_\_\_\_\_

Disbursements: \_\_\_\_\_ Closing balance: \_\_\_\_\_

(After the report is given, the commander states that the treasurer's report will be filed for audit. A motion does not have to be made for this. **A motion to accept the report is out of order**, since an audit must be taken before it can be established that the treasurer's records are correct.)

**BILLS AND COMMUNICATIONS:**

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Motion by: \_\_\_\_\_ Seconded: Yes \_\_\_\_\_ No \_\_\_\_\_  
Carried: Yes \_\_\_\_\_ No \_\_\_\_\_

(If any action is taken on payment of bills or correspondence, the motion must be recorded correctly and the name of the person who made the motion must be indicated. It must show there was a second to motion, discussion followed, and the outcome of the vote of unit.) **This is true of any motion on any matter at a Unit Meeting.**

**SICKNESS & DISTRESS:** \_\_\_\_\_

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**REPORT OF COMMITTEES:**

Membership by \_\_\_\_\_  
Americanism by \_\_\_\_\_  
Hospital by \_\_\_\_\_  
Community Service by \_\_\_\_\_  
Legislation by \_\_\_\_\_  
History by \_\_\_\_\_  
Junior Activities by \_\_\_\_\_  
Ways and Means by \_\_\_\_\_  
Other committee reports: \_\_\_\_\_

**UNFINISHED BUSINESS:** \_\_\_\_\_

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**NEW BUSINESS:** \_\_\_\_\_

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**MONEY MARCH:** Amount collected \_\_\_\_\_

**REMARKS FOR THE GOOD OF THE ORGANIZATION:** \_\_\_\_\_

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**CLOSING CEREMONY:**

Minutes Approved: Date \_\_\_\_\_  
Adjutant's Signature: \_\_\_\_\_  
Commander's Signature: \_\_\_\_\_

# TREASURER'S REPORT

Treasurer's Report by: \_\_\_\_\_

Date: \_\_\_\_\_ Unit Name and Number \_\_\_\_\_

Beginning Balance: Month \_\_\_\_ Day \_\_\_\_ Year \_\_\_\_\_

(Checking Account)..... \$ \_\_\_\_\_

## Receipts:

Membership dues from:

Names: \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Fund Raisers ..... \$ \_\_\_\_\_

Donations ..... \$ \_\_\_\_\_

Other: (explain) \_\_\_\_\_ \$ \_\_\_\_\_

**Total Receipts** \$ \_\_\_\_\_

## Disbursements:

Dues to National Headquarters ..... \$ \_\_\_\_\_

Postage ..... \$ \_\_\_\_\_

Expense for fund raiser ..... \$ \_\_\_\_\_

Other: (explain) \_\_\_\_\_ \$ \_\_\_\_\_

**Total Disbursements** \$ \_\_\_\_\_

[NOTE: Beginning balance (+) Total receipts (-) Total disbursements (=) ]

**Closing Balance** \$ \_\_\_\_\_

## ADD:

Checking: ..... \$ \_\_\_\_\_

Savings ..... \$ \_\_\_\_\_

Certificates, etc. .... \$ \_\_\_\_\_

Other accounts: (Explain) \_\_\_\_\_ \$ \_\_\_\_\_

**Total Unit Assets** ..... \$ \_\_\_\_\_

Treasurer's Signature: \_\_\_\_\_

(This is a suggested form that can be used by the unit treasurer.)

# TREASURER'S REPORT SUMMARY

Unit Name & Number \_\_\_\_\_

Date of Meeting \_\_\_\_\_ Reporting period from \_\_\_\_\_ to \_\_\_\_\_

**BEGINNING BALANCE** (from last report) ..... \$ \_\_\_\_\_

(+) Total receipts (income)..... \$ \_\_\_\_\_

(-) Less total disbursements ..... \$ \_\_\_\_\_

**CLOSING BALANCE:** ..... \$ \_\_\_\_\_

**ADD:**

Checking: ..... \$ \_\_\_\_\_

Savings: ..... \$ \_\_\_\_\_

Certificates: ..... \$ \_\_\_\_\_

**Total of all assets: \$ \_\_\_\_\_**

Treasurer's signature: \_\_\_\_\_

(This can be filled out by the treasurer from the treasurer's report and given to the adjutant to be attached to the minutes.)

<p><b>No.</b> _____</p> <p><b>Date</b> _____</p> <p><b>Amount</b> _____</p> <p><b>Payable To:</b></p> <p>_____</p> <p>_____</p> <p><b>For:</b> _____</p> <p>_____</p>	<p><b>Disabled American Veterans Auxiliary</b>  <b>Warrant / Voucher / Check Request</b></p> <p><b>No.</b> _____ <span style="float: right;">20</span>  <small>(Must Agree with Check Issued)</small></p> <p><b>The Treasurer of:</b> _____  <small>Give Dept. or Unit &amp; Number (whichever is applicable)</small></p> <p><b>Shall Issue Check To:</b> _____</p> <p><b>In The Amount of:</b> _____ <input style="width: 50px; height: 20px;" type="text"/></p> <p><b>For:</b> _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p style="text-align: center;"> <span style="margin-right: 150px;">_____ Commander</span> <span>_____ Adj./Finance Chairman</span> </p> <p><b>The form must be signed by Adj./Finance Chairman and co-signed by Commander.</b></p>
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This is a sample of a Check Request/Voucher/Warrant. It must be issued by the adjutant with an explanation such as receipts attached, voted on by unit, mandate, etc. The number should be the same as the check that is to be issued by the treasurer. Once the adjutant has completed the voucher it is to be checked by the commander. If the commander agrees that the information is correct it is then co-signed by the commander and given to the treasurer.

The Treasurer does not issue a check until the completed voucher has been received with receipts attached or reason clearly stated. Checks are never issued and signed by the commander and the treasurer unless completed. **Blank checks are never issued.**

(It would be advisable if the adjutant kept a copy of the warrant and any receipts that might be needed. This is to protect the unit should records become unavailable for some reason. If the adjutant is also the treasurer, then a copy should be retained by the commander.) This would be on the unit level only. State departments shall set up their own way of protecting records and funds.

## FINANCIAL REPORT FORM INSTRUCTIONS

The following information corresponds to the lines of the financial form to be filed at the end of the fiscal year. Please use these guidelines as an aid in filing an acceptable report. **Some lines may not be applicable and, therefore, should be left blank. Please do not write on the back of the form. Attach sheet to explain any projects or expenditures that may exceed \$500. See that all entries are indicated on the correct lines.**

Complete information at the top of the report – Show correct accounting period (must be period of 12 months).

**BEGINNING BALANCE:** List the total assets from the previous report. (Line 25)

### INCOME

1. Include all per capita income received from National Headquarters during this fiscal year.
- 1A. Income received from junior members, minus national and state per capitas.
2. Total gross Income from Forget-Me-Not drives held by Auxiliary.
3. Total gross income from bingo. (Bingo only)
4. Total gross income from a Thrift Store operation. If not applicable, strike out "Thrift Store" and show total of other various fund raisers with an explanation.
5. Total gross income from kitchen operations.
6. Interest received on all accounts, C.D.'s and investments.
7. All monies received which do not fit into the above categories. Attach a

schedule which shows all sources of income reported on this line and the **total** amount from each source.

8. Total all income lines 1 through 7. Do not include beginning balance.

### DISBURSEMENTS

9. Total of all salaries, payroll taxes, and employee benefits. The schedule should name the persons employed, their duty, and amount.
10. Total amount spent for state and national conventions, conferences, schools of instruction and meetings. List the name of each person attending and the amount credited to each.
11. Total amount spent for postage, such as mailing of newsletters, bulletins, membership mailings, etc., plus the amount spent for all office supplies.
12. Total amount spent for V.A. Medical Centers. Gifts, clothing, parties, magazines, monthly **bingo** for patients, etc.
13. Total of monies donated to National Auxiliary Service Program only.
- 13A. Donations to other programs. Attach schedule.
14. Total amount of expenses for the Forget-Me-Not drive. Include the direct cost of your drive; flowers, canisters, posters, hats, etc.
15. Total amount of expenses of a bingo operation, **which must also include the payout to the players.** Attach schedule.
16. Total amount expended for a Thrift Store operation. If not applicable, strike out "Thrift Store" and show expenses for

various fund raisers reported on line 4 under Income.

17. Actual kitchen operation expenses and/or expenses of a meeting place, rents, utilities, supplies, repairs, awards, gifts, pins, dinners, installations, etc. **The schedule must list the reason and the total amount for each.**

17A. Self-explanatory (if applicable).

18. Total of all monies expended which do not fit the above categories. Examples are: officer expenses (not salaries); supplies ordered for resale; fund-raising expenses; dinners, picnics, and parades; gifts, plaques, and awards; any unusual expense. Include monies disbursed to Chapter, State Department, and National Headquarters. The schedule must list the reason and the total amount for each.

19. Total of all disbursements lines 9 through 18.

**ENDING BALANCE:** To compute this entry, add the beginning balance to the total income, subtract the total disbursements, add or subtract the adjustments for fixed assets ... if your fixed assets changed in value.

### **ASSETS**

20. The amount in the checking account on the last day of the report.
21. The total amount in savings accounts on the last day of the report.
22. The total value of certificates of deposit on the last day of this report.
23. If applicable, first, list the value of the real estate when purchased or received. Second, list the **market value** which is the current valuation of your real property, buildings and improvements,

as determined by an appraiser, or the value for which it is insured.

24. If applicable, list all other assets such as furniture, equipment, inventory, and investments. The schedule is required to identify the assets and the dollar amount assigned to each.

25. Total all assets. If this figure does not equal the amount on the balance line, the report is not balanced and will not be acceptable.

**Now to achieve an accurately balanced report, you must compare the value of the fixed assets** (fixed assets are all non-cash assets; therefore, do not include checking, savings, or C.D.'s).

Check your report. Line 25 must agree with the balance line after line 19.

Note: **EMPLOYER IDENTIFICATION NUMBER (EIN)** would be the tax reporting number.

### **EMPLOYER IDENTIFICATION NUMBER (EIN)**

The Disabled American Veterans Auxiliary is a non-profit organization and all units and state departments are exempt from federal income tax under Section 501 (C-4) of the IRS Code. Upon application, the IRS assigns an Employer Identification Number (EIN) to each unit and state department.

This number is very important when setting up your unit or state department checking/savings account. If these accounts are set up with an EIN number, any interest received on these accounts will be exempt from federal income tax.

If an officer places their social security number on any of these accounts, the interest is seen by the IRS as a personal taxable income.

When granting a charter for a new Auxiliary unit or state department, National Headquarters sends the new unit Form SS-4 to be completed by the unit and filed with the District Director of Internal Revenue. The Internal Revenue will then issue an EIN number which the unit is to use on all accounts or to identify their unit as non-profit.

If your unit has been chartered for some time, and the Commander does not know the Employer Identification Number, contact National Headquarters. If we have it on file we will be glad to see that you receive the information. If we do not have it on file then you must contact the Director of your local Internal Revenue Service and ask to complete a Form SS-4, Application for Employer Identification Number.

IF YOUR STATE HAS A SALES TAX, THIS FEDERAL EXEMPTION DOES NOT EXEMPT YOUR UNIT OR STATE DEPARTMENT FROM PAYING THIS TAX.

### **RETENTION OF RECORDS**

So many times units and state departments are not informed as to how long certain records are to be kept. Here is a list of **suggested** retention periods. You may want to use the list as a guideline. Statutes of limitations vary for different kinds of information, different industries and organizations for different states. To obtain more specific guidance, order the *Guide to Record Retention* from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

- Auditors reports and financial statements – 7 years
- Bank reconciliation and statements (this includes deposit slips, stop payment notices, void checks) – 3 years

- Checks, canceled – payroll or general and vouchers to vendors, employees, etc. – 8 years
- General ledgers and journals – indefinitely
- Subsidiary ledgers (including accounts receivable and accounts payable) – 6 years
- Travel expense reports – 6 years
- General correspondence – 2 years (Correspondence pertaining to problems or unusual situations within the unit or state should be kept for a longer period of time.)
- Minutes – Bylaws and Charter – Treasurer's Report – indefinitely
- Invoices – 3 years

**State Departments may have need for the information below:**

- Inventory of products, materials and supplies – 7 years
- Contracts and agreements still in effect – indefinitely
- Withholding tax statements – 6 years
- Policies, all types expired – 4 years

### **STATE EXECUTIVE COMMITTEE MEMBER AND ALTERNATE**

Since it is impossible for all unit members to attend every State Executive Committee meeting that is required, each unit elects a state executive committee member and alternate to represent the unit at the State Executive Committee meeting.

One state executive committee member and alternate shall be elected prior to the annual state convention to represent the unit on the

State Executive Committee. The term of office for the SEC and Alternate shall be the same as the state officers. Should the State Executive Committee Member and Alternate not be able to attend a State Executive Committee meeting, a temporary State Executive Committee Member or Alternate cannot be elected for that purpose.

### **PROPER INSTALLING OFFICERS**

An auxiliary past national commander, an elected national officer, an elected state officer, or a past state commander shall install State Executive Committee members.

### **TIME OF INSTALLATION**

All State Executive Committee members and alternates shall be installed by a proper installing officer at a time and place provided in the State Standing Rules.

### **QUALIFICATIONS**

**MUST BE A MEMBER IN GOOD STANDING.** In order to be elected, the member must have membership dues paid for their entire term and not just for the current membership year and received the Membership Initiation.

Any elected or appointed officer of the unit can serve as a State Executive Committee member if elected by the unit. Exception: Any member of the unit who is an elected state officer with a vote on the State Executive Committee due to the office cannot be elected as a State Executive Committee member from the unit.

Any member of the unit who has an elected or appointed position on the State Executive Committee without vote can be elected as a State Executive Committee member.

Example: The State Judge Advocate, State Chaplain or the State Adjutant could be elected as a State Executive Committee

member by the unit since they have no vote on the State Executive Committee.

**TERM OF OFFICE** for an SEC and Alternate is from their installation at the post-convention State Executive Committee meeting through the next State Convention. The SEC or Alternate will vote during the post-convention SEC meeting, at the Mid-Winter State Executive Committee meeting, the pre-convention meeting, and if applicable, by mail ballots.

### **DUTIES**

Must attend post-convention and pre-convention State Executive Committee meetings, convention meetings, meetings provided for in the State Standing Rules, and any special meetings called by the state department.

Since a State Executive Committee member or their Alternate cannot possibly predict what problems may be discussed they must remember that they are not required to contact their unit and vote as the unit wishes them to vote. They must weigh all the facts presented and vote on the documentation submitted and not as a biased member of the committee. They are the liaison from the unit to the state and since they have been elected by the unit to represent them, it should always be with the understanding that the State Executive Committee member or their Alternate, if the State Executive Committee member cannot be present, must weigh all the facts and then cast their vote. However, it is also their responsibility to report to the unit after attending a State Executive Committee meeting and also to inform the unit of any ballot they receive and how they cast their vote.

### **PRE-CONVENTION MEETINGS AND CONVENTION**

SEC's and Alternates do not register for a State Executive Meeting. It is the duty of each unit to send to the State Adjutant the

names of the duly elected SEC's and Alternates to enable the State Adjutant to call the roll of the SEC's. The UNIT OFFICER REPORT FORM requests this information in order to assist the state. If the unit does not submit the names it shall result in the unit not having representation on the State Executive Committee. This is all that is necessary for identification to attend as a voting member of the State Executive sessions. It is from those who answer the roll call that the State Adjutant determines that a quorum is present.

In order to cast a vote at the State Convention they must have credentials to show that they are a duly accredited delegate of their unit, an elected state officer, a past state commander or an active resident past national commander.

The responsibility of the State Executive Committee is to take care of business between conventions only. Once the convention has commenced it is the right of the delegates to cast the votes.

If you wish to cast a vote at your state convention you must be one of the aforementioned to qualify as a delegate.

## **GENERAL INSTRUCTIONS FOR REGULAR UNIT MEETINGS**

**\* One rap of gavel, all members be seated.**

**\*\*Two raps, Officers take their station.**

**\*\*\*Three raps, all members stand.**

Before the opening ceremony of regular meetings, the altar is covered with an altar cloth, preferably blue with gold, with a closed Bible on top. For memorial services, a white altar cloth shall be used and the charter will be draped with white crepe. Memorial services held during a regular meeting will be conducted following the opening ceremonies.

Members who arrive late, pause upon entering the room, salute the Flag and be seated.

The entire Membership Initiation Ceremony shall be given to all auxiliary members within their respective units.

1. Conducted by a unit, state or national auxiliary commander or any Auxiliary past commander. (In the absence of the Commander the presiding officer may conduct the ceremony.)
2. Conducted at any regular or special meeting, with the exception of a meeting held for the election of officers. (This exception would not apply to a newly chartered unit, or when a charter has been reissued within the required eighteen (18) month period.)

### **REGULAR MEETING**

**COMMANDER** sounds gavel. (All be seated)\*.

**COMMANDER** – Officers will please take their stations \*\*. (If an officer is absent the Commander appoints some member to fill the vacancy for the meeting.)

**COMMANDER** – Sergeant-at-Arms, you will see that the door of our hall is closed.

(If the Colors are presented) –

**COMMANDER** – Conductor, present the Flag of our Country. (The Color Bearers, with the Colors are standing at or just outside the doors entering the meeting hall, which shall be opposite the Commander’s Station.)\*\*\*

**CONDUCTOR** – Color Bearers, Forward March. (Flag posted at positions indicated on diagram.)

**CONDUCTOR** – Commander, the Colors are in position to receive the respect due them.

**COMMANDER** – Members Salute. (Salute is given.)

**COMMANDER** – The Chaplain will invoke the blessing. (If the Colors are in place, members stand\*\*\*.)

**CHAPLAIN** – (The Chaplain advances to the Altar, opens the Bible, and may give the following prayer or one that is appropriate.)

We thank Thee, Almighty Father, for permitting us to gather here again. Bless and keep our absent ones. Help each one of us to live, so that the world may be better for our having lived. Bless and keep our disabled veterans and help fit each for a long and useful life. May we with Thy help ever be ready to lend a helping hand to each and every one of our needy ones. Amen.

**COMMANDER** – The Patriotic Instructor will lead us in the “Pledge of Allegiance to our Flag.”

**PATRIOTIC INSTRUCTOR** – Free your hands; stand at attention; place your right hand over your heart; and join in the Pledge of Allegiance to our Flag. “I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.”

**CONDUCTOR** – Post Colors. (After colors are posted the Chaplain returns to designated station.)

**COMMANDER** – Conductor and Assistant Conductor you may return to your station. (Color and Banner Bearers take seats beside the Patriotic Instructor and Musician.) (At the discretion of the Auxiliary our National Anthem “The Star Spangled Banner” may be sung.)

**COMMANDER** – Raps (\*) All members be seated.

**COMMANDER** – Senior Vice Commander, what is the Purpose of the Disabled American Veterans Auxiliary?

**SR. VICE COMMANDER** – The purpose of the “Disabled American Veterans Auxiliary” shall be to uphold and maintain the Constitution and laws of the United States; to realize the true American ideals and aims for which those eligible for the betterment of all wounded, injured, and disabled veterans; to cooperate with all patriotic organizations and public agencies devoted to the cause of improving and advancing the condition, health and interest of wounded, injured or disabled veterans and their families; to stimulate a feeling of mutual devotion, helpfulness and comradeship among all members and to encourage in all people that spirit of understanding which will guard against future wars.

**COMMANDER** – Junior Vice Commander, what qualifications determine eligibility for membership in the Disabled American Veterans Auxiliary?

**JR. VICE COMMANDER** – The spouse, surviving spouse, parents, siblings, children, grandparents, grandchildren and great grandchildren of any person eligible (or any deceased person who was eligible) for Disabled American Veterans membership are eligible for membership in the Disabled American Veterans Auxiliary.

**COMMANDER** – This Auxiliary is now open for any business that may properly come before it.

**COMMANDER** – Sergeant-at-Arms, admit any member who may be waiting. (The Conductor escorts in any visitors. If there are any distinguished guests present, the Commander asks the Conductor to escort them to the rostrum. Each one is escorted to the Altar and presented to the Commander, and is then escorted around one of the colors at the Commander’s station.) (No one should pass between the Altar and the Commander’s station.)

**COMMANDER** – The Adjutant will call the roll of officers. (Sergeant-at-Arms stands and answers to roll call for officers both present and absent.)

## **ORDER OF BUSINESS**

1. Vote on Transfer members
2. Introduction of Visitors
3. Introduction of new members followed by initiation (if applicable)
4. Reading of Minutes of last Unit and Executive Board Meetings
5. Treasurer’s Report of Receipts and Disbursements
6. Reading of Bills and Communications
7. Sickness and Distress
8. Report of Committees: Membership, Americanism, Hospital, Community Service, Legislative, History, Junior Activities, Ways and Means, and any other appointed committees
9. Unfinished Business
10. New Business
11. Money March
12. Remarks for the good of the Organization
13. Closing Ceremony

## **CLOSING CEREMONY**

**COMMANDER** – The business of this meeting has been accomplished. We will now have our closing ceremonies. (\*\*\*)

**COMMANDER** – You will face the East, stand at attention in devoted memory of our departed Comrades. Though they have gone West, they face the East, as the sun rises for them on a new day.  
Pause \_\_\_\_\_

**COMMANDER** – Face the Flag of our Country – Hand salute!

**COMMANDER** – Face the Altar. The Chaplain will give the closing prayer. (Chaplain advances to the Altar, gives prayer.)

**CHAPLAIN** – Dear Heavenly Father, bless and keep our Auxiliary members as we are about to leave this meeting. Help us to be worthy and loyal members, forgiving in spirit, charitable to all mankind and ever ready to assist our disabled veterans. Amen. (Close Bible)

**COMMANDER** – Conductor, retire the Colors. (Colors are now retired to the rear of the hall. Color Bearers remain there. As Colors are retired, Chaplain returns to designated station.)

**COMMANDER** – (\*) We are adjourned to meet again. (Specify date of next meeting.)