



A Treasurer's guide to Submitting the Treasurer's Annual Report (TAR)

"During the month of January of each year, the Treasurer shall submit to the Board of Trustees a report in duplicate, on the form prescribed for that purpose, showing all receipts and disbursements of the Local for the preceding year. The Board of Trustees will promptly audit the books and, if the Treasurer's report is found to be correct and the cash on hand or its equivalent has been verified, the Board members shall sign and submit the report to the first regular meeting of the Local following the audit. A copy of the signed report shall then be sent to the General Secretary and Treasurer by the Board of Trustees".

– SMART Constitution: Article Twenty-One B (21B), Section 64

Signed and balanced reports must be submitted with December bank statements for all Local accounts (checking, savings, investments), no later than **February 20th** to the SMART-TD Office:

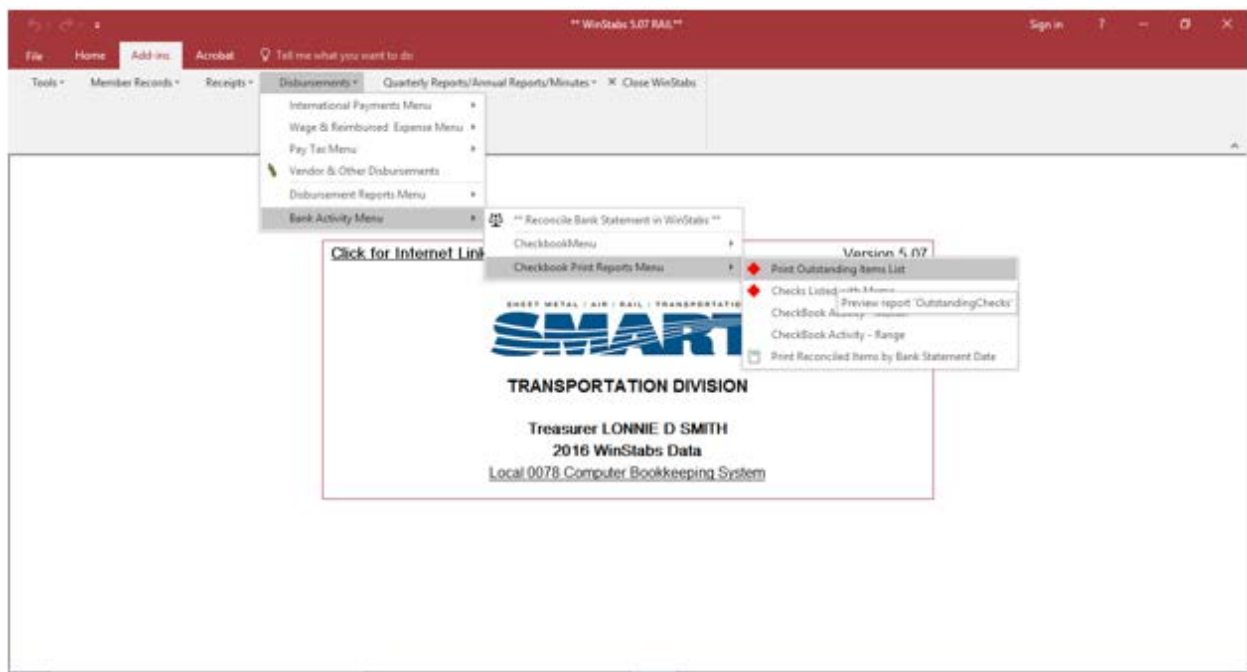
**24950 Country Club Boulevard, Ste. 340
North Olmsted, OH 44070**

Guidance for Trustees on how to review this report can be found on the SMART-TD website under "S&T Tools".

A Clean and Balanced TAR is Key!

As you begin the process of submitting your TAR, the first step is to ensure it is in balance. You will need to reconcile all 12 bank statements for the entire fiscal year running January 1 to December 31 of the previous year. Each bank statement must be reconciled one at a time, and each statement must be in balance. If you can't get your bank statements to balance, call the Field Audit Help Desk at 216-227-5444 for assistance.

Once your WinStabs data are reconciled and balanced for the entire year, we are going to examine the list of outstanding items. Go to "Disbursements" > "Bank Activity Menu" > "Checkbook Print Reports Menu" > "Print Outstanding Items List".

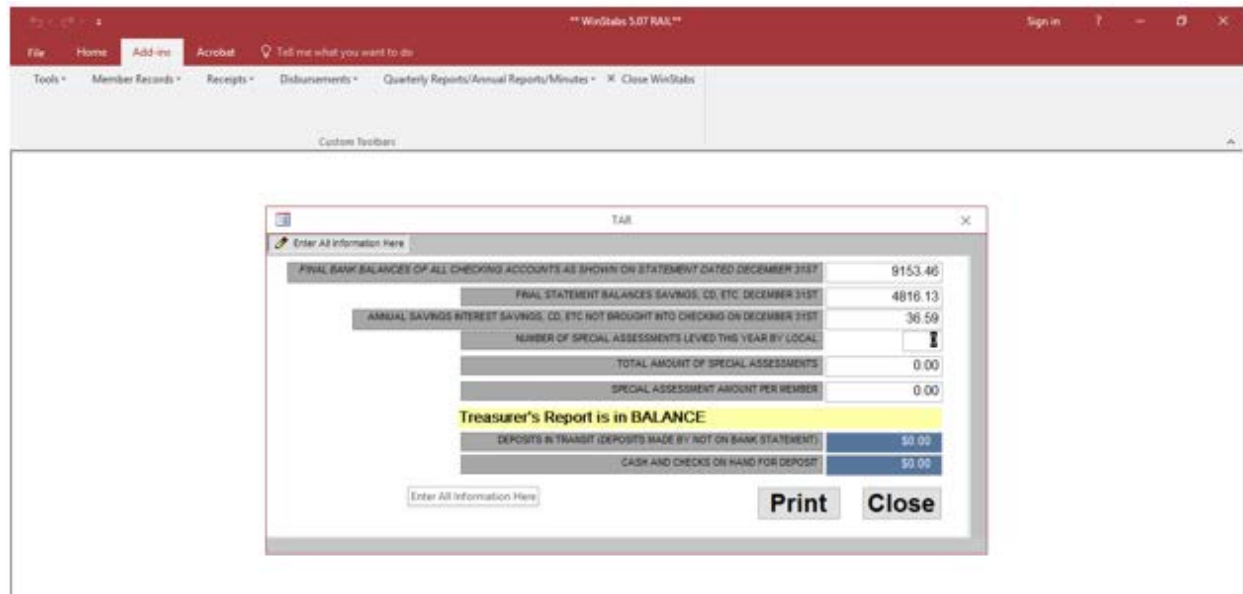


Bring up this report and print it. Examine the report and look for outstanding items. These items are transactions that were made and did not clear the bank before December 31st. If some of the transactions are checks from earlier in the year that have been cashed or placeholder checks for taxes, they must be deleted before the TAR is printed. This is an area that many Treasurers overlook, and it will cause you to report a balance that is incorrect. If you need assistance in deleting transactions that should not be listed, please contact the Field Audit Help Desk for assistance.

At this point you are ready to complete the TAR form and print the report. Go to "Quarterly Reports /Annual Reports/Minutes" > "Annual Reports Menu" > "Treasurer's Annual Report Form".



In the entry form, enter the December 31st balance as it is on your bank statement. Enter any savings account balances or other investments. WinStabs does not track any investments, you must record them here. List any interest earned for the year from **your savings/investments accounts only** and not from your checking account. Once you have all your entries on this form and it indicates that your treasurer's report is in balance, you are ready to print.



After printing your clean and balanced TAR, look it over before submitting it to your Trustees for review. Below are some examples of common issues:

- Page 3 displays an LCA fund balance that is negative (number is in parentheses).
- Page 4 does not properly list all your officers from the previous year.
- TAR is unsigned; the Treasurer must sign on two pages.
- Partial Trustee signatures. Three Trustee signatures are required. A Local President can temporarily appoint a member to fill a vacant Trustee position and the Secretary or Local President may notify SMART TD office of the acting Trustee. If that is not possible, the Local President may stand in for the Trustee and a letter explaining his actions must be submitted with the report.
- Officer salaries and reimbursements are not labeled and recorded correctly. Stay consistent in listing officer disbursements on both the TAR and LM Forms.
- The Savings/Investments Account Sum is improperly combined with the Checking Account Sum on the TAR. These must be listed separately.
- A bank statement accounting for the monies reconciled on the TAR isn't attached.
- A bank statement accounting for the savings/investment monies listed on the TAR isn't attached.

If errors are not corrected before being sent in, your TAR will NOT be accepted, and you will be asked to resubmit the form with corrections.

If you encounter any problems and are unsure of how to proceed, contact the Field Audit Help Desk (216-227-5444) for assistance.

Once you have completed the entries above and have resolved any problems, you are ready to submit the TAR to your Trustees for their review and signatures. They must understand and agree with what is reported in order to sign the report. After the three Trustees have signed, send the report to SMART TD by placing it in your forms envelope to send with your monthly billing. The signed TAR and bank statements are due yearly no later than **February 20th**.

To contact the Field Support Help Desk:

fieldaudit@group.smart-union.org

216-227-5444

or

Use the Local Audit and Support Request on the iLink home page.



TRANSPORTATION DIVISION

TREASURER'S ANNUAL REPORT

[Ver 5.07]

City POCOTELLO

Local Number

0078

State or Province

IDAHO

Report for Period Ending

12/31/16

COMPLIANCE WITH CONSTITUTION

Treasurer's Report is in BALANCE

Make sure you see this!

The Treasurer's Annual Report shall be prepared and submitted in compliance with the following Article of the Constitution:

Article Twenty-One B (21B) Section 64 - Duties of the Local Treasurer

During the month of January of each year the Treasurer shall submit to the Board of Trustees a report in duplicate, on the form prescribed for that purpose, showing all receipts and disbursements of the local for the preceding year. The Board of Trustees will promptly audit the books and, if the Treasurer's report is found to be correct and the cash on hand or its equivalent has been verified, the board member's shall sign and submit the report to the first regular meeting of the local following the audit. A copy of the signed report shall then be sent to the General Secretary and Treasurer by the Board of Trustees.

Article Twenty-One B (21B) Section 67 - Duties of the Local Board of Trustees

The Board shall meet in the month of January of each year for the purpose of auditing the annual report of the Treasurer and verifying bank balances and cash on hand. If the Treasurer's annual report is found to be correct, the Board members shall endorse the report with their signatures, furnishing copies to the local and the General Secretary and Treasurer.

DIRECTIONS FOR PREPARING THE REPORT

The instructions for preparing the Treasurer's Annual Report by the Treasurer, together with conducting an examination and audit of the books and accounts by the Board of Trustees are set forth in the Accounting Manual.


STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCE

FOR ANNUAL PERIOD ENDING: **12/31/16**

(A) CHECKBOOK BALANCE -- FROM LAST REPORT		\$7,708.58
LEDGER RECEIPTS -- THIS PERIOD		
RECEIVED FROM MEMBERS	COLUMN 1	\$5,959.02
RECEIVED FROM OTHER SOURCES	COLUMN 2	\$0.00
(B) TOTAL RECEIPTS -- THIS PERIOD	COLUMN 3	\$5,959.02
(C) CHECKBOOK BALANCE (A) + TOTAL RECEIPTS (B)		TOTAL CASH
		\$13,667.60
FROM CASH DISBURSEMENT LEDGER -- ITEMIZE:		
INSURANCE PREMIUMS AND T.B.	INT'L HQ. COLUMN 1	\$0.00
DUES AND ASSESSMENTS	INT'L HQ. COLUMN 2	\$0.00
OTHER	INT'L HQ. COLUMN 3	\$259.85
UTU PAC	INT'L HQ. COLUMN 4	\$8.35
(D) SUB-TOTAL	INT'L HQ. COLUMN 5	\$268.20
OFFICER'S SALARIES	LOCAL COLUMN 6	\$871.59
L.C.A. SALARIES AND EXPENSES	LOCAL COLUMN 7	\$2,027.52
OPERATING EXPENSES	LOCAL COLUMN 8	\$440.00
OTHER	LOCAL COLUMN 9	\$906.83
(E) SUB-TOTAL	LOCAL COLUMN 10	\$4,245.94
(F) TOTAL DISBURSEMENTS -- THIS PERIOD	COLUMN 11	\$4,514.14
TOTAL CASH MINUS DISBURSEMENTS (C-F)		\$9,153.46
<i>(This amount will check balance next report)</i>		
INVESTMENTS -- END OF THIS PERIOD		
SAVINGS, CREDIT UNION, ETC.		\$4,816.13
INVESTMENT INTEREST (Not brought into checking)		\$36.59
TOTAL CHECKBOOK BALANCE AND INVESTMENTS		\$13,969.59

Make sure your savings balance shows here.
Make sure your savings interest shows here.

I hereby certify that the foregoing is a correct statement of money received and disbursed by me during the period this report covers, and the total checkbook balance and investments at the end of this period is correct.



LONNIE D SMITH, Treasurer

(208) 221-0530
LONNIE0530@GMAIL.COM
Telephone Number & Email

CERTIFICATE OF EXAMINATION AND AUDIT

CASH ON DEPOSIT(ON DEC 31ST) FROM BANK STATEMENT	\$9,153.46
DEPOSIT IN TRANSIT (NOT APPEARING ON BANK STATEMENT)	\$0.00
CASH AND CHECKS ON HAND FOR DEPOSIT	\$0.00
TOTAL	\$9,153.46
LESS OUTSTANDING CHECKS	\$0.00
TOTAL CASH (CHECKBOOK BALANCE)	\$9,153.46
(SHOULD AGREE TO TOTAL CASH MINUS DISBURSEMENTS -- PAGE 2)	
INVESTMENTS	\$4,816.13
* TOTAL CASH AND INVESTMENTS	\$13,969.59

*** This amount must correspond with total Checkbook Balance and investments shown on attached annual report**

NOTE: Article Twenty-One B (21B) Section 48 of the SMART Constitution provides that each local shall maintain a local committee of adjustment fund to pay the cost of representation by the local committee of adjustment by levying local committee dues.

\$13,969.59
- \$445.12
= \$13,524.47
This is your Local fund balance.

LOCAL COMMITTEE OF ADJUSTMENT FUNDS

Fund	Name	Assessment	Balance
953	LCA L0078	\$2.50	\$445.12

The undersigned audited the books and accounts, verifying all E-49 Forms of **LONNIE D SMITH**

Treasurer of Local No. **0078**
in accordance with the requirements of Article Twenty-One B (21B) Section 67 of the SMART Constitution and find balance on hand as reported by the treasurer on the annual report for the period ending **12/31/16** to be correct and accounted for.

Trustee
Date
Trustee
Date
Trustee
Date

ATTENTION BOARD OF TRUSTEE

This certificate must be signed by each member of the Board or Trustees. In the event the report bears only one or two signatures, it will be returned to the local for correction. If an audit discloses any discrepancies which may prevent any trustee from signing this certificate, please furnish a detailed written report setting forth the exact findings without delay.

Local Number 0078

Report for Period Ending December 31, 2016

BANK STATEMENT

Include a copy of the Bank Statement for each account ending December 31st to verify and support the cash and/or securities on deposit.

LOCAL DUES AND ASSESSMENTS

The amount collected from each member, each month, for Local dues are \$13.00

This Local levied 0 Local Special Assessments of \$0.00 per member upon 0 members at the date of this report.

List below are Officer And Committee Salaries and Expenses for the year.

Table with 5 columns: Name, Title, Salary/Lost Time, Reimbursed Exp, Gross Total. Rows include VELASQUEZ, JOE F (ASST LEGIS REP), KELLER, KENT C (DELEGATE), STEVENS, ROY E (LCA SECRETARY), SCHMITZ, WILLIAM C (LEGIS REP), SMITH, KIRK D (LOCAL CHAIRMAN), RODRIGUEZ, ROBERT J (PRESIDENT), SMITH, LONNIE D (SEC & TREAS), MILLS, MONTGOMERY M (TRUSTEE), PARRIS, ZANE D (TRUSTEE), VANHORN, THEODORE W (TRUSTEE), MITCHELL, SHANE J (VICE LC), ALLEN, BRIAN J (VICE PRES).

Make sure all officers are list for the year of the report.

A schedule of "DUES LOANED" and "ADVANCED DUES" as of the date of this report shall be attached. This schedule should list the names of members, months applicable, and amounts.

I hereby certify the foregoing information is correct

[Signature]

LONNIE D SMITH, Treasurer

Local Number 0078

Report for Period Ending December 31, 2016



A blank page five would be great, but it doesn't always happen. If anything is listed on this page it should be any disbursement that was made but didn't clear the bank before December 31st.