

CHAPTER 4

Fiscal Fitness Award Criteria

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FISCAL FITNESS INFORMATION SHEET

LOCAL NAME _____ LOCAL ID # _____

District – Circle One

CENTRAL	ECOEA	EOEA	NCOEA	NEOEA
NWOEA	SEOWA		SWOEA	WOEA

LOCAL PRESIDENT _____

Phone Number: _____ Email Address: _____

LOCAL SECRETARY _____

Phone Number: _____ Email Address: _____

LOCAL TREASURER _____

Phone Number: _____ Email Address: _____

Who do we contact regarding questions on this submission?

Name: _____ Position: _____

Phone Number: _____ Email Address: _____

If different from above

This sheet must be included in your packet. It is suggested that your material be submitted in a 3-ring binder, with each criterion separated with a tab.

Fiscal Fitness Award

The OEA Fiscal Fitness Award Program is designed to increase the Association's financial performance at both the state and local levels. The award consists of ten criteria of best financial practices. This booklet includes the form that must be completed for Criterion 1 and Criterion 2 along with examples of all ten criteria that must be submitted.

Along with the promotion of best financial practices for their own sake, the OEA intends to provide financial incentives for locals that establish and maintain these practices. Additionally, clear communication of these practices provides guidelines for all locals to follow. The establishment of best practices and criteria by which to measure them makes this program an example of OEA's commitment to continuous improvement.

As an incentive to promote best financial practices, \$500 will be awarded to individual local treasurers who apply for the Fiscal Fitness Award and their local meets all the criteria! This is in addition to the existing 1st time award of a check for \$2,000 and a plaque to the local for their accomplishment. Locals meeting all criteria on a continuing annual basis will receive \$500 for as long as they meet the criteria. The \$2,000 award can be earned only once every five years. (Note: Award amounts are subject to the annual OEA approved budget) The Fiscal Fitness Awards will be given at the May Representative Assembly, where locals will be recognized for their financial performance in the preceding Fiscal Year.

Locals have the opportunity to meet the criteria for the award during the fiscal year and the submission of applications for the award are due no later than January 31 of the year immediately following their fiscal year. This timeline has been adopted so that there is the greatest opportunity for all locals to be involved.

Completed applications and accompanying award criteria should be submitted to:

Ohio Education Association
Office of the Secretary-Treasurer
Fiscal Fitness Award
P.O. Box 2550
Columbus, OH 43216

Additional information or guidance can be provided by the office of the OEA Secretary-Treasurer.

Fiscal Fitness Award

Treasurer's Workshops:	June – September
Submission Deadline:	January 31 st of the following year
Award Date:	Spring RA of the following year

Ohio Education Association Fiscal Fitness Award Criteria

1) Membership criteria:

A. The treasurer meets the criteria for Outstanding Local Treasurer.

- The dues transmittal contract or letter outlining the local procedure for collecting and transmitting dues money to OEA must be postmarked to OEA headquarters no later than September 30th, 20XX.
- All membership forms for enrollment (initial, continuous or renewal), as well as a list of agency fee payers, must be postmarked to OEA headquarters by October 15th, 20XX.
- The **OEA Confirmation Form** verifying completion of Form 990 **and** include either a copy of the **IRS acceptance of the Form 990-N e-postcard or the signature page of the 990EZ or 990 long form filed**. Both must be postmarked to OEA headquarters by January 20th, 20XX.
- The local must not have incurred an interest penalty on outstanding billing statements due from the local association to OEA during the fiscal year.

B. Reconcile annual and monthly membership reports and submit changes to the OEA as needed.

Completion of the “Fiscal Fitness Award Criteria – Membership” form required.

2) Financial criteria:

- A. Deposits are made within one week of receipt.
- B. All invoice and financial obligations are paid timely. (2 weeks suggested)
- C. No acts of fraud or dishonesty by the treasurer or any other officer.
- D. Compensation paid to officers or staff has been disclosed

Completion of the “Fiscal Fitness Award Criteria – Financial” form required.

- 3) The treasurer must attend an OEA-sanctioned Treasurer’s Workshop on an annual basis during his/her term in office. Treasurers with more than 2 years of experience have the option of sending another local officer or executive board member to a Treasurer’s Workshop once every 3 years. If attended by a person other than the treasurer, please provide the name and title of the alternate along with confirming the current treasurer has been in office two years and has attended the last two Treasurer’s Workshops. Local treasurers have the option of serving as an OEA-sanctioned trainer for a workshop to satisfy this criterion.

Submission of the OEA issued certificate. (Please contact the OEA Secretary-Treasurer’s office to obtain if necessary)

- 4) Present annual budgets. It is important not only to create annual budgets but also to involve the local in the development of the budgets so leaders understand the basis for the budgets. It is also important that local budgets are presented in a question and answer based forum which is open to any interested parties. The motion to approve or accept the annual budget is to be clearly stated in the minutes with passage of the motion highlighted.
(Budgets for FY 1 and FY 2 required)

Submission of the budgets and minutes documenting budget planning and approval of both budgets required. Motion to approve or accept the annual budget must be highlighted in the minutes.

- 5) Present monthly and annual financial reports to the governing body of the local association. Criterion #5 must begin with a statement of the period of the local's fiscal year and list each month that the governing body of the local meets. **The monthly financials need to include Revenue, Expenses and Fund Balances as well as including a comparison of actual financial results for the period to the budget for the period.** Submission of all monthly financials must be in chronological order by month with the corresponding minutes immediately following which documents the **approval, acceptance, or filed for audit** status of the financials at the local association meetings. The motion to approve or accept the monthly financial reports must be highlighted in the minutes. The minutes should include any discussion of variances from the budget and the reasons for the budget being favorable or unfavorable. The minutes should also include any discussions on projected year-end variances and any issues or areas of financial concern. (Financials for Fiscal Year required)

Submission of all monthly financials including all monthly minutes documenting approval at local association meetings required. The monthly financials with approval for each month must be presented in chronological order. Motion to approve or accept the monthly financial reports must be highlighted in the minutes.

- 6) Participate in an annual audit. It is preferable that locals establish an audit subcommittee that is comprised of two or more persons when possible. Members of the Audit Committee should be rank and file members who do not have bank signatory abilities. The local is required to submit a list of subcommittee members and their roles. Suggestions for an auditor include a business community CPA, retired CPA, or an accountant who would volunteer. An audit can be performed by any independent person(s). An example would be a math teacher. **Please see Chapter 2 of the OEA Treasurer's Handbook for tips on how to conduct a Do-It-Yourself audit.** (Fiscal Year audit required)

Submission of audit documentation is required. The documentation must indicate a favorable opinion by the auditor.

- 7) Maintain an itemized record of all receipts and expenditures. The itemized list could be a check register, a computer worksheet or computer program, such as Quicken, Quickbooks, or a manual green ledger sheet. (Fiscal Year required)

Submission of itemized record of receipts and expenditures required. This must be organized and presented in a chronological, user-friendly manner.

- 8) Submit proof of proper payroll tax withholdings for paid officers and staff working on behalf of association. Regardless of what the compensation is called e.g. salary, stipends, honorariums, paid dues, grants, etc. Instead of paying officers directly or through paying their dues which are taxable, locals can establish an accountable expense plan to reimburse officers for legitimate business expenses such as cell phone reimbursement. **Please see Accountable Plan Practical Advice in Chapter 2 of the OEA Treasurer's Handbook for information related to this requirement.**

**Submission of copy of payroll withholding forms filed with appropriate governmental agencies. (e.g. Federal Form 941, Ohio Form IT941)
Proof can also include a copy of a TPO agreement with the local school district or an invoice from a third party payroll processor. Submit proof of the accountable plan, evidence can be the minutes of Executive Committee approving the plan or the local's C&B where documented.**

- 9) Maintain IRS tax exempt status and supporting documentation.

Submission of tax-exempt determination letter from the IRS, or other proof from the IRS such as 990 submission confirmation, that the local has tax exempt status with the IRS.

- 10) Use of dual signatories on all local association checks.

Submission of a copy of a cancelled check indicating dual signatures used dated within the Fiscal Fitness Award filing year.

Note: The award criteria documentation must be submitted in an organized manner with each criterion clearly separated and identifiable using a tab system and notebook(s). Criteria documentation will not be returned to the local.

Helpful Tax Links

990ez: <https://www.irs.gov/forms-pubs/about-form-990-ez>
990: <https://www.irs.gov/forms-pubs/about-form-990>
941: <https://www.irs.gov/forms-pubs/about-form-941>

Criteria 1

Fiscal Fitness Award Criteria 1 Form

Local Association Name: _____ Local ID: _____

Criterion 1 - Membership:

Local Association - Date **Dues Transmittal Agreement** sent to OEA. _____ / _____ / _____
- Postmark date on or before September 30th.

Local Association - Date **Membership Enrollment Materials** sent to OEA
including applicable list of Agency Fee Payers. _____ / _____ / _____
- Postmark date on or before October 15th.

Local Association - Date **990 - Filing Confirmation Form** sent to OEA _____ / _____ / _____
- Postmark date on or before January 20th.
- Provided copy of **990-N (e-Postcard) IRS acceptance form**
- **OR** signature page of **990 Long\EZ form filed.**

Local Association - **Initial** to verify **No Interest Penalty** was incurred on
any billing statement for the local association during the
membership year. _____

Local Association - **Initial** to verify that all **Memberships are Correct** and
recorded with the OEA, and that all membership dues are
paid in full. _____

Note: There are a total of ten criteria the local must meet for the Fiscal Fitness Award.

Criteria 1 - Example



[Home Security Profile Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** ABC EDUCATION ASSOCIATION
- **EIN:** 123456789
- **Tax Year:** 20XX
- **Tax Year Start Date:** 09-01-20XX
- **Tax Year End Date:** 08-31-20XX
- **Submission ID:** 10065520163230639300
- **Filing Status Date:** 11-18-20XX
- **Filing Status:** Accepted
- [MANAGE FORM 990-N SUBMISSIONS](#)

Criteria 2

Fiscal Fitness Award Criteria 2 Form

Local Association Name: _____ Local ID: _____

Criterion 2 - Financial:

1) All deposits were made within one week of receipt during the fiscal year.

Any exceptions to be documented: _____

2) All invoices and financial obligations have been paid timely during the fiscal year. (2 weeks suggested)

Any exceptions to be documented: _____

3) There have been no acts of fraud or dishonesty by the treasurer or any other officer.

Any exceptions to be documented: _____

4) All compensation paid to officers or staff by the local association has been disclosed in the submission for criterion #8.

Any exceptions to be documented: _____

The enclosed criteria documentation has been approved for release to the Ohio Education Association for consideration in meeting the standards of the **OEA Local Association Fiscal Fitness Award**. The officers of the local hereby attest that the above information submitted to meet the membership and financial criteria, and the enclosed criteria documentation, are true and accurate to the best of their knowledge. The officers of the local understand that the enclosed criteria documentation will not be returned to the local by the OEA. (All officers of the local must sign)

Signed by:

Local Association President:	_____	Date:	_____
Local Association Treasurer:	_____	Date:	_____
Local Association Secretary:	_____	Date:	_____
Other Officers:	_____	Date:	_____

Criteria 3 - Information

Treasurers' Workshop Timing

Historical timelines for Treasurers' Workshops are as follows. These are subject to change and should be validated with the current year's actual dates.

Central:	Mid-June
WEOA:	Mid-July
ECOEA:	Mid-July
NWEOA:	Mid-July
NEOEA:	Mid-July
SEOEA:	Late July
NCOEA:	Late July to Early August
EOEA:	Early August
SWOEA:	Early August

Please see the current year Treasurers' Workshop Schedule for specific dates and registration information. This can be found on the OEA website at: <https://www.ohea.org/oea-secretary-treasurer-member-resources>. All Treasurer's workshops are held prior to the fiscal fitness year.

Certificate of Participation

is hereby granted to:

«First_Name» «Last_Name»
«Local»

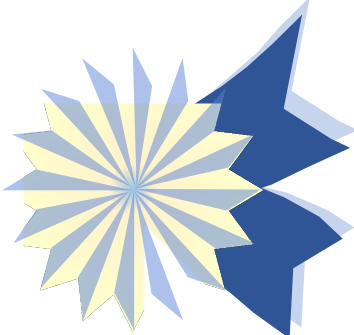
As certification for satisfactory completion of an
OEA Central Treasurers' Workshop

3 Contact Hours ~ Granted: 2024-2025

Mark Hill

Mark Hill, Secretary-Treasurer
Ohio Education Association

June, 2024



Criteria 4 - Example

EXAMPLE		
ABC Education Association		
Budget - Fiscal Year 1		
<u>Revenue</u>		
Membership dues	3,500.00	
Interest Income	125.00	
Donations	<u>750.00</u>	
Total Revenue		4,375.00
<u>Expenses</u>		
<u>Governance Expenses</u>		
Administration Expenses:		
Officer	1,000.00	
Executive Council	250.00	
Association Representation	<u>300.00</u>	
Subtotal		1,550.00
Leadership Training:		
Workshops	180.00	
Leadership Academy	0.00	
Workshop Mileage	<u>75.00</u>	
Subtotal		255.00
Representative Assemblies:		
Uniserv Mileage	30.00	
OEA Fall R/A	120.00	
OEA Spring R/A	<u>150.00</u>	
Subtotal		300.00
Total Governance		2,105.00
<u>Collective Bargaining</u>		
Negotiation Sessions/Meals	125.00	
Training/Materials	<u>150.00</u>	
Subtotal		275.00
Total Collective Bargaining		275.00
<u>Grievance/Contract Enforcement</u>		
Arbitration Expenses	350.00	
Training/Materials	<u>150.00</u>	
Subtotal		500.00
Total Grievance/Contract Enforcement		500.00
Total Office Expenses		275.00
Total Gifts and Awards		500.00
Total Contingency Fund		87.50
Total Miscellaneous		<u>100.00</u>
Total Expenses		<u>3,842.50</u>
Excess Revenue over Expenses		<u>532.50</u>

Criteria 4 - Example

EXAMPLE		
ABC Education Association		
Budget - Fiscal Year 2		
<u>Income</u>		
Membership dues	3,800.00	
Interest Income	130.00	
Donations	<u>800.00</u>	
Total Income		4,730.00
<u>Expenses</u>		
<u>Governance Expenses</u>		
Administration Expenses:		
Officer	1,000.00	
Executive Council	250.00	
Association Representation	<u>300.00</u>	
Subtotal		1,550.00
Leadership Training:		
Workshops	400.00	
Leadership Academy	80.00	
Workshop Mileage	<u>75.00</u>	
Subtotal		555.00
Representative Assemblies:		
Uniserv Mileage	30.00	
OEA Fall R/A	120.00	
OEA Spring R/A	<u>150.00</u>	
Subtotal		300.00
Total Governance		2,405.00
<u>Collective Bargaining</u>		
Negotiation Sessions/Meals	250.00	
Training/Materials	<u>150.00</u>	
Subtotal		400.00
Total Collective Bargaining		400.00
<u>Grievance/Contract Enforcement</u>		
Arbitration Expenses	350.00	
Training/Materials	<u>250.00</u>	
Subtotal		600.00
Total Grievance/Contract Enforcement		600.00
Total Office Expenses		275.00
Total Gifts and Awards		500.00
Total Contingency Fund		94.60
Total Miscellaneous		<u>100.00</u>
Total Expenses		<u>4,374.60</u>
Excess Income over Expenses		<u>355.40</u>

Criteria 4 - Example

**ABC Education Association
September 15, 20XX
Meeting Minutes**

Attendees:

Patrick President
Vicki Vice-President
Sally Secretary
Tom Treasurer

The meeting convened, etc.

OFFICERS REPORTS

OLD BUSINESS

NEW BUSINESS

Budget:

Tom Treasurer presented the FY budget during the meeting for review. Tom's presentation of the budget included a listing of all the items discussed at previous meetings that were incorporated in the final budget. After several questions were answered, Sally Secretary motioned to accept the budget. John Smith seconded the motion. Motion was passed.

Upcoming Bake Sale:

OTHER TOPICS

(Note: Two fiscal year budgets must be submitted. See explanation in Criteria # 4.)

Criteria 5 - Example

EXAMPLE

ABC Education Association
Statement of Revenues Collected,
Expenses Paid, and Change in Fund Balance
Fiscal Year Ended August 31, 20XX
Unaudited

(Note: Annual & Monthly Reports Must Be Submitted)

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav (Unfav)</u>
Membership dues	3,500.00	3,600.00	100.00
Interest Income	125.00	135.00	10.00
Donations	750.00	680.00	(70.00)
Total Revenue	4,375.00	4,415.00	40.00
<u>Expenses</u>			
<u>Governance Expenses</u>			
Administration Expenses:			
Officer	1,000.00	950.00	50.00
Executive Council	250.00	210.00	40.00
Association Representation	300.00	295.00	5.00
Subtotal	1,550.00	1,455.00	95.00
Leadership Training:			
Workshops	180.00	175.00	5.00
Leadership Academy	0.00	0.00	0.00
Workshop Mileage	75.00	70.00	5.00
Subtotal	255.00	245.00	10.00
Representative Assemblies:			
Uniserv Mileage	30.00	25.00	5.00
OEA Fall R/A	120.00	135.00	(15.00)
OEA Spring R/A	150.00	149.00	1.00
Subtotal	300.00	309.00	(9.00)
Total Governance	2,105.00	2,009.00	96.00
<u>Collective Bargaining</u>			
Negotiation Sessions/Meals	125.00	123.00	2.00
Training/Materials	150.00	151.00	(1.00)
Subtotal	275.00	274.00	1.00
Total Collective Bargaining	275.00	274.00	1.00
<u>Greivance/Contract Enforcement</u>			
Arbitration Expenses	350.00	295.00	55.00
Training/Materials	150.00	145.00	5.00
Subtotal	500.00	440.00	60.00
Total Greivance/Contract Enf.	500.00	440.00	60.00
Total Office Expenses	275.00	250.00	25.00
Total Gifts and Awards	500.00	450.00	50.00
Total Contingency Fund	87.50	88.30	(0.80)
Total Miscellaneous	100.00	90.00	10.00
Total Expenses	3,842.50	3,601.30	241.20
Excess Revenue over Expenses	532.50	813.70	281.20
<u>Change in Fund Balance</u>			
Excess Revenue over Expenses - Fiscal Year		813.70	
Fund Beginning Balance - 09/01/XX		1,200.00	
Fund Ending Balance - 08/31/XX		2,013.70	

Criteria 5 - Example

**ABC Education Association
September 15, 20XX
Meeting Minutes**

Attendees:

Patrick President
Vicki Vice-President
Sally Secretary
Tom Treasurer

The meeting convened, etc.

OFFICERS REPORTS

OLD BUSINESS

NEW BUSINESS

Financials:

Tom Treasurer presented financials for the twelve months ended August 31, 20XX during the meeting for review. After several questions were answered, Sally Secretary motioned for approval of the financials. Patrick President seconded the motion. Motion was passed.

Upcoming Bake Sale:

OTHER TOPICS

Criteria 6 - Example

MEMORANDUM

To: Tom Treasurer

From: Roberta Smart, Math Instructor, ABC High School
Sam Smith, Science Instructor, ABC Middle School

Date: September 15, 20XX

Subject: Review of ABC Education Association Financial Records as of August 31, 20XX

We have reviewed the financial records of the ABC Education Association and found they were prepared in accordance with financial best practices and within generally accepted accounting principles.

In our opinion, the Treasurer's records and accompanying financial reports present fairly the financial position of the association.

Signed,

Roberta Smart
Sam Smith

Criteria 7 - Example

EXAMPLE

**ABC Education Association
Itemized Receipts & Expenditures
Fiscal Year Ended August 31, 20XX**

Date	Check Number	Transaction Description	Payment Amount	Deposit Amount	Reconciled to Bank	Balance
09/01/XX		Beginning Balance			X	1,200.00
09/05/XX		Membership Dues		1,000.00	X	2,200.00
09/10/XX		Donations - Bake Sale		500.00	X	2,700.00
09/11/XX	2585	All In Good Taste; Food - Local Meeting	51.00		X	2,649.00
09/13/XX	2586	Ohio Education Association; Dues	400.00		X	2,249.00
9/13/XX-8/31/XX		etc, etc.	3,150.30	2,915.00	X	2,013.70
		Ending Balance	3,601.30	4,415.00		2,013.70

EXAMPLE

Criteria 8

Options available to local associations who provide compensation to employees are as follows:

- 1) Bargain a Teacher Professional Organization (TPO) provision to assist in dealing with tax obligations. (See page 2-58 of the Treasurers Handbook for more information on TPOs)
- 2) Hire a local CPA to process payroll/compensation and to file an annual Form W-2 for each employee.
- 3) Process payroll using an online payroll processing software like Paychex, ADP, Intuit or others. These are internet-based payroll services that have various costs depending on the number of payees and services required. They provide paychecks or direct deposits along with electronic tax filings.

For more information google: small business payroll services

- 4) Manually issue paychecks and submit tax filings using the information and guidelines provided by federal, state and local taxing authorities. This can be accomplished by using the form and instructions for the Federal Form 941, Employer's Quarterly Federal Tax Return to create paychecks including preparing and submitting filings.
<https://www.irs.gov/forms-pubs/about-form-941>
- 5) Provide reimbursement for association expenses up to the amount you would have normally paid the officer. Cell phone and mileage are good examples of local association business that are acceptable forms of reimbursements. **You must keep copies of cell invoices, mileage logs and detail receipts for reimbursements.**

NOTE: Payment or reimbursement of dues dollars is employee compensation.

Criteria 8 - Example

Sample Collectively Bargained Contract Language for a TPO Provision:

Upon written request of the Local Association/TPO (TPO) to the Board, the following TPO officers, not to exceed four (4) in number, shall be reassigned without pay, except as hereinafter recited, for the purpose to conduct TPO business. (Note: TPO compensation can be for non-release time work depending on the specifics of your local contract) The written request for reassignment shall include the number of hours/days per school year. The assigned officers will be paid on an hourly basis based on the daily contract rate for actual teaching. The amount of hours for TPO compensation will be communicated in writing to the Board by the TPO and the Board will perform all administration within applicable laws and regulations (including STRS regulations and reporting) related to the TPO compensation including payment no later than one month after such communication of the amount of compensation due to the TPO officers. The TPO will comply with completing all applicable forms and documents requested of the Board. The TPO shall reimburse the Board for TPO compensation no later than two weeks prior to the pay date of the TPO compensation. The TPO reimbursement shall include salary and all applicable benefits of such officers, retirement contributions paid on their behalf and any other expenses related to salary and fringe benefits. The reimbursement by the TPO shall include a 2% (this percentage is bargainable) processing fee of the gross compensation amount processed.

1. President
2. Vice President
3. Treasurer
4. Secretary

Criteria 9 - Example

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 11 2014

LOCAL EA
123 American Way
MPCITY, Oh 44444

Employer Identification Number:
12-3456789
DLN:
17053290316014
Contact Person:
NICHOLAS R HINDS ID# 31662
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
August 31
Form 990 Required:
Yes
Effective Date of Exemption:
January 15, 2013
Contribution Deductibility:
No
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(5) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 948

Criteria 10 - Example

ABC Education Association 257E No. 2585
98607480E
DATE: 11/11/20XX

Pay to the order of: All In Good Taste \$ 51.00
Fifty One and 00/100 ~~100/100~~

BANK ONE.
From One for
Columbus, Ohio 43271
www.bankone.com

Signature: Patrick President
Tom Treasurer

⑆044000037⑆ 5880 # 2585

ABC Education Association 2578 No. 2586
98607480E
DATE: 11/5/20XX

Pay to the order of: Ohio Education Association \$ 400.00
Four Hundred and 00/100 ~~100/100~~

BANK ONE.
From One for
Columbus, Ohio 43271
www.bankone.com

Signature: Patrick President
Tom Treasurer

⑆044000037⑆ 9880 # 2586

Add your notes here
