

Check one annual dues calculation

This free exercise completes one small task: calculate a fictional annual funding rate, check a proposed rate backward, and name the next evidence to verify. Use an ordinary calculator. No financial or meeting-leading experience is assumed. This does not set anyone's dues.

Name the four inputs

COST is cash needed for the year. OTHER is reliable non-dues income the plan may use. BILLS is the count of full-rate yearly bills after allowed full exclusions. COLLECT is the percent of those billed dollars expected to arrive.

Use comparable bills and the same cutoff date. A count of men who paid something is not the same thing.

Calculate in this order

1. $GAP = COST - OTHER$; use zero if the result is negative.
2. $EXPECTED = BILLS \times COLLECT \div 100$. These are full-payment equivalents, not particular men.
3. $RATE = GAP \div EXPECTED$. Stop if EXPECTED is zero; do not divide.
4. Choose a PROPOSED rate for practice. $BALANCE = PROPOSED \times EXPECTED + OTHER - COST$. A negative balance is an unfunded gap.

Words to use

"I am checking an example, not proposing our dues today. Can you follow each input and reproduce the answer?"

Work the supplied Cedar example on page 2, then complete pages 3–4. Keep full precision until the final display; do not round payment equivalents. This model uses one full rate. Partial or prorated bills require a separate expected-dollar schedule.

You understand the input names and know that calculation and approval are separate tasks.

Cedar: one complete worked example

Cedar is invented. All figures below are annual dollars and teaching assumptions, not recommendations. COST \$30,000; OTHER \$6,000; BILLS 60; COLLECT 95%. Hold these assumptions unchanged while comparing proposed rates.

Where the inputs come from in this example

COST includes \$18,000 rent plus \$12,000 other lodge cash needs; building costs included in rent are not added again. OTHER is \$4,000 permitted recurring distribution + \$1,000 prepaid distributions + \$1,000 recurring gift. It is not an opening bank balance. Roster 72 minus 6 full remissions, 4 prepaid without ordinary bills and 2 other full exemptions gives 60 bills.

Exclusions do not overlap.

Forward calculation

$GAP = \$30,000 - \$6,000 = \$24,000.$

$EXPECTED = 60 \times 95 \div 100 = 57.$

$RATE = \$24,000 \div 57 = \$421.052631...; \text{display } \$421.05.$

Backward check at \$425

$Dues: \$425 \times 57 = \$24,225.$

$Total\ income: \$24,225 + \$6,000 = \$30,225.$

$BALANCE: \$30,225 - \$30,000 = +\$225.$

Try \$400 with the same inputs

$\$400 \times 57 + \$6,000 - \$30,000 = -\$1,200.$

That proposed rate leaves a \$1,200 gap under these assumptions.

The \$30,000 practice cost already includes its assumed collection fees; do not add them twice. In a real proposal, changed rates or payment methods may change fees, so recompute costs and repeat the check. A positive annual result does not prove the lodge has cash when bills arrive.

You should obtain \$421.05 displayed, +\$225 at \$425, and -\$1,200 at \$400. If not, check each input before changing the proposal.

Your forward calculation

Use Cedar's figures first. Use an ordinary calculator. Keep real member details out. COST and OTHER are dollars.

BILLS is a count. COLLECT is a percent. Blank or unknown does not mean zero.

Need more room? Use another sheet with this field label. Save a copy after typing.

COST and OTHER. Use yearly dollars.

Subtract OTHER from COST to find GAP. Use zero if negative.

BILLS count. COLLECT percent.

EXPECTED = $BILLS \times COLLECT \div 100$. Keep decimals.

RATE = $GAP \div$ positive EXPECTED. Show the full result, then cents.

Your Cedar results are GAP \$24,000, EXPECTED 57 and RATE \$421.05 displayed. If EXPECTED is zero, stop. Carry inputs to the next page without rounding EXPECTED.

Check the proposal and choose one evidence task

Print single-sided. First use PROPOSED \$425 with EXPECTED 57, OTHER \$6,000 and COST \$30,000. Then repeat on scrap paper at \$400. A proposed rate is not an approved bill. Model request: check rent and included costs against the current lease. Ask Lee to check by October 20; both acceptance and date remain unconfirmed.

Need more room? Use another sheet with this field label. Save a copy after typing.

PROPOSED rate × EXPECTED = expected dues income

Expected dues income + OTHER – COST = BALANCE; positive or negative?

Check at \$400: BALANCE; what would the gap require?

One real input to investigate next; source record needed; question to ask

Proposed checker and date; acceptance confirmed or still to ask?

Cedar gives +\$225 at \$425 and –\$1,200 at \$400. Name an evidence task, not a promised dues change. Nobody is assigned work without accepting it.

Explain the result and stop at the right point

On your own: finish the check

Compare both worksheets with page 2. Say: “At \$425, these assumptions leave \$225 annually. At \$400 they leave a \$1,200 gap.” Write one source you would check before replacing a fictional input with a real figure.

With one brother

One reads the four inputs and calculates; the other checks backward. Switch roles for the \$400 case. Ask each other what the number does not prove: verified costs, cash timing, accepted work or permission to change dues.

Leading a class: fifteen minutes

0–3: read the four inputs and boundaries. 3–8: pairs do the forward calculation. 8–12: check \$425 backward. 12–15: name one evidence task. If quiet, say, “We could ask for the rent agreement to check whether utilities are already included.” Use fictional figures; passing is fine.

A useful next request

Say

“Could we check the current rent agreement, what it includes and its effective date? Who is willing and authorized to find that record, and when?” Mark a proposed person unconfirmed until they accept.

You have completed a forward calculation, a backward check and one evidence request. Before any real rate proposal, investigate costs, income, bills, collection assumptions, cash timing, workable commitments, private relief and the governing procedure.

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Check Lodge Dues helps you check cash timing, willing helpers and the local approval route before a proposal. brotherhoodofpurpose.com