

**FOOTHILLS LOCAL NO. 16**

**Financial Policy**

*2014 - 2015*

## **Foothills Local No. 16 Financial Policy**

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## **Local Business**

### **Expenditures**

All **reasonable** expenses incurred while participating in ATA business, and pre-approved by the appropriate chairperson, shall be paid after completing and submitting claim form and receipts. All requests for reimbursement must be submitted **within two months** of the date of the event or by June 30th, whichever comes first. Requests for reimbursement regarding events in June must be submitted by July 7th.

### **Receipts**

Must be itemized cash register receipts **plus** credit card receipts if applicable. Credit card receipts alone will not be accepted. Receipts for parking, meals, airfare, and hotel accommodations may be submitted. Non-commercial accommodations may be reimbursed to a maximum of \$75.00 (provincial policy). A note/receipt is required. See Treasurer for more details.

### **Purchasing**

Prior budget approval by the Local Executive and/or CSR must be granted for all budget lines.

### **Mileage**

Mileage shall be paid as per current provincial ATA mileage guidelines for out-of-way events. Refer to **"Mileage Policy"** for further details.

### **Processing & Reimbursement**

Claims are processed monthly at the end of each month, and will be promptly distributed shortly thereafter by an appropriate means (inter-school courier, in person at CSR or exec meetings, etc.) Refer to **"Reimbursement Policy"** for further details.

### **Banking**

The Foothills Local ATA will commit, where possible, to banking with a credit union.

### **Reporting**

Financial statements will be prepared and presented for regularly scheduled executive and CSR meetings throughout the fiscal year. Year-end financial statements with budget and forecast comparatives will be presented at the Annual General Meeting.

### **Checks**

The Local Treasurer will maintain custody of blank checks. Two people will be required to sign all cheques. Signing authority will be given to at least three members of the Local Executive including the President and Treasurer.

### **Bank Reconciliation**

Will occur at the end of each month; bank statements will be received and reviewed for accuracy, and all deposits will be reconciled in QuickBooks.

### **Books of Original Entry**

Accounting policy in accordance to generally accepted accounting principles (GAAP) states that books from previous fiscal years will be maintained and kept in records (ATA Barnett House). Books will include adequate documentation, monthly financial statements, and review and approval of financial statements.

### **Meeting Minutes**

The Local Secretary will maintain proper documentation of all items in the minutes relating to finance and the Local Treasurer will take appropriate action.

### **Financial Procedures**

If assets remain under \$100,000 a third-party consultant will conduct an annual review engagement by September of the following fiscal year. If surplus exceeds \$100,000 a full audit must be conducted every third year. Approval of the annual review and current year's budget will be sought at the September CSR. The Treasurer will ensure adherence to approved budget.

### **REIMBURSEMENT POLICY**

1. If a check is lost/washed/thrown away, the Treasurer must be notified and it will be re-issued.
2. Expense claims: must be signed by claimants and authorized designated executive if necessary.
3. Travel allowances: by car at the current ATA rate for mileage on personal vehicle; car rental fees plus gas receipts; or by plane.
4. Accommodation: teachers will strive to find a reasonable rate (by accessing the ATA negotiated-rate hotels) to a maximum of \$200.00 per night for the room rate (not including taxes, hospitality, parking, etc.). Room service will be reimbursed if applicable to the required meals while on the trip. Ancillary hotel services (movies, valet, etc.) will not be reimbursed. ***Invoices from Hotwire, Priceline, Expedia, or any other online booking service to book hotel/car rental, will not be accepted.***
5. Meals: any meals required while on the trip will be reimbursed up to a reasonable amount; alcohol is not eligible to be reimbursed. A tip value up to and including 20% of the eligible meal value will be reimbursed, and must be visibly documented on one of the receipts (credit card/debit/cash) being submitted.
6. Entertainment: will not be reimbursed.
7. Requirement for receipts: must be a detailed invoice; all hotel receipts must have a "Balance Due/Total" line of ***\$0.00***. Meal receipts must be itemized cash register receipts; credit card receipts alone will not be accepted, but must be included if the tip amount is indicated.
8. Child care/pet care expenses: child care/pet care expenses incurred while fulfilling Association duties will be reimbursed with itemized receipt or detailed invoice.

***Resolution of Disagreements: any disagreement between a claimant and the Local Treasurer will be brought to the Local's Executive for discussion and a vote. The claimant and Local Treasurer will not be allowed a vote for the case in question.***

#### **MILEAGE POLICY**

1. Members who attend CSR, Executive meetings, or other local committee meetings/events are eligible to be reimbursed at the current ATA per km rate for distances that are out of way.  
**Example:** If your normal trip home is 20 km, however it takes you 30 km when you attend a CSR meeting, you are eligible to claim the 10 km difference.
2. If a member generally carpools and it is not their week to drive, they are eligible to claim mileage for the entire trip.
3. All Local sub-committee chairs (Executive, EPC, C2, etc.) will maintain records of mileage incurred by its members, following the same guidelines above in points 1 and 2, and will claim through the Treasurer. Mileage claims must be submitted by December 1st for the Fall/Winter cut-off, and June 30th for the Spring/Summer cut-off.
4. Individual executive members going about business for the Local will maintain records of mileage and claim through the Treasurer. Mileage claims will be submitted following the same procedures outlined in ***"Expenditures"***.

#### **RELEASE TIME**

1. The President shall be entitled to 15 days of release time each year, at the Local's expense.
2. Other executive members requiring release time for ATA business must have permission from the President to use a portion of the President's release time.

#### **BUDGET POLICY**

1. The Draft Budget will be prepared by the President and Treasurer by the first week of September of that fiscal year. Approval of the budget must be made by the Local CSR.
2. The Treasurer will be responsible for administering and reporting on the budget and maintaining financial records. All over-expenditures must be pre-approved by the Executive and reported again after.
3. With Executive and CSR approval, the budget may be re-distributed if necessary.

#### **CAPITAL PURCHASE POLICY**

1. Capital purchases are to be approved through the budgetary process at the local council meeting in the form of a motion.

2. In emergent situations, the executive may authorize purchases provided the amount does not exceed \$1000.00; such requests for emergent situations should be made by the executive council. Where time is of the essence or in an emergent situation, any two of the president, vice-president, or treasurer may approve the purchase. The details of any such approval shall be reported and ratified at the next local meeting.

*NOTE: By definition, a capital purchase is greater than \$1000.00 (recommended by the provincial ATA); all individual assets with a cost in excess of \$1000.00 shall be capitalized. At the time of purchase, a capital purchase in excess of \$1000.00 will be recorded as a fixed asset; each succeeding year a depreciation of one-third of the original value will be recorded and maintained by the Treasurer and Auditor during the financial review.*

3. Any technology-based capital asset used by an exiting executive member, before the capital asset has a life of three years, will be transferred to the succeeding individual in that executive position. If the technology-based capital asset has a life of three or more years, it will be gifted to the executive member who holds that asset.

#### **EXECUTIVE EXPENSE REIMBURSEMENT**

1. Expenses will be paid each year to the following positions.

	<b>Dec</b>	<b>June</b>	<b>Total</b>
President	\$400.00	\$600.00	\$1000.00
Vice President	\$144.00	\$216.00	\$360.00
Past President	\$144.00	\$216.00	\$360.00
Secretary	\$320.00	\$480.00	\$800.00
Treasurer	\$320.00	\$480.00	\$800.00
Professional Development Chair (PD)	\$280.00	\$420.00	\$700.00
Economic Policy Committee Chair (EPC)	\$200.00	\$300.00	\$500.00
Social Chair	\$200.00	\$300.00	\$500.00
Diversity, Equity, & Human Rights Chair (DEHR)	\$144.00	\$216.00	\$360.00
Local Communications Officer (LCO)	\$144.00	\$216.00	\$360.00
Local Political Engagement Officer (LPEO)	\$144.00	\$216.00	\$360.00
Joint Committee Chair	\$144.00	\$216.00	\$360.00
Calgary Area Field Experience Committee (CAFEC)	\$144.00	\$216.00	\$360.00
Executive Committee Mentorship (2)	\$144.00	\$216.00	\$360.00 each
C2 Committee Members (5)	\$80.00	\$120.00	\$200.00 each
Negotiating Sub-Committee Members (NSC) (4)	\$60.00	\$90.00	\$150.00 each

Annual Representative Assembly Delegates (ARA) – <i>Calgary</i> (6)	\$1200.00 each
Annual Representative Assembly Delegates (ARA) – <i>Edmonton</i> (6)	\$1650.00 each
Summer Conference (1 – 7)	\$1875.00 each

*These expense amounts are to reimburse for costs associated with the executive position, such as home internet and cell phone bills.*

2. 40% of expenses will be paid in December, with the remaining 60% paid out in June of that fiscal year (for non-conference expenses).
3. Individuals are responsible for maintaining their records in the event of a Canada Revenue Agency tax audit on the individual or Local.

## **Recognition**

### **Teacher Induction Ceremony**

Each year, Foothills Local No. 16 hosts an Induction Ceremony to officially welcome individuals new to teaching in Alberta, into the profession and as new members of the Alberta Teachers' Association. All Foothills teachers new to Alberta are invited to enjoy the induction ceremony and/or reception.

### **Foothills Administrators' Association Social (FAA)**

Each year, Foothills Local No. 16 organizes a Foothills Administrators' Association Social in order to support a strong relationship with our Local's administrator (typically following one of the FAA's monthly meetings). The Local will pay for appetizers and one alcoholic beverage for all FAA and Local Executive members who attend.

### **Guest Teacher Appreciation**

Each year, Foothills Local No. 16 and Foothills School Division co-host a Guest Teacher Appreciation Day in gratitude of the dedication and hard work shown by the Guest Teachers in Foothills Local. This event typically occurs during the Guest Teacher Appreciation Week. The cost of food, beverages, and gift bags are shared equally between the Local and the Division; the cost of the gifts inside the gift bags is the responsibility of only the Local.

### **Long-Term Service Ceremony**

To honor the hard work and years of service provided, Foothills Local 16 and Foothills School Division co-host a Milestones banquet each year. Teachers are recognized for 10, 15, 20, 25, 30, and 35+ years of ATA service. We also honor and thank our retirees, and provide them with information on the Foothills Retired Teachers Association.

Years of service are determined by the number of teaching years as a member of the Alberta Teachers' Association. Part-time teaching assignments for the entire school year are counted as a year, however teaching only half a year would be counted as a half-year of service. Maternity and sick leaves, or a leave of absence, do not count in your years of service.

All who are being honored are invited and are permitted to bring one guest, with tickets sponsored by the Foothills ATA local and FSD. Any other staff, family, or friends of honorees wishing to attend are encouraged to do so, provided they have pre-registered and prepaid for tickets. See your School Representative for more details.

The costs incurred for food (***for teachers only***) and venue will be shared equally with the Division. Alcoholic beverages will not be reimbursed by the Local for this event.

Gifts for long-term service of members will be provided as per the following schedule:

<b>Years of Service</b>	<b>Award</b>
5 years	Gift Bag
10 years	\$25.00 gift card
15 years	\$50.00 gift card
20 years	\$75.00 gift card
25 years	\$100.00 gift card
30 years	\$125.00 gift card
35 years	\$150.00 gift card
40 years	\$175.00 gift card
Retirees	\$200.00 check + service award if eligible
Retiring CUPE Members	Small gifts (e.g. chocolates)

## **Conferences**

### **Beginning Teachers' Conference**

This event is hosted in Calgary each year and offers various professional development sessions and activities to teachers new to Alberta (within their first two years).

Foothills Local No. 16 provides expense-recovery funding for all 1<sup>st</sup>- or 2<sup>nd</sup>-year contracted teachers to attend (pre-registration must be done through the Local Vice-President to be compensated for expenses incurred during the conference.) Those pre-registered may claim valid expenses for parking, public transportation, and mileage as seen below:

- ☐ \$50 for residents of Calgary
- ☐ \$75 for residents of the Okotoks-area
- ☐ \$100 for residents of the High River/Blackie/Cayley areas and the Diamond Valley/West End areas.

### **Palliser District Teachers' Association Convention (PDTAC)**

Each year, Foothills Local No. 16, as a part of the Palliser District Teachers' Association, participates in the February Teachers' Convention. The Local Treasurer will submit a check to the PDTAC Treasurer by ***October 31st of that fiscal year***, in the amount of 400 teachers at \$73.50 per teacher. The remaining ***teacher head-count*** of the Local will be paid for using the December fee statement from the provincial ATA (add f/t and p/t teachers x 73.50 minus previous amount paid) on or before the PDTAC date.



The Local will pay for up to 15 guest teachers to attend the PDTAC, following confirmation of attendance at the Convention via invoice from the PDTAC Treasurer.

The Local hosts a Hospitality Suite on the Thursday of the Convention, either with or without other participating Locals. Foothills Local covers cost of food, non-alcoholic beverages, and entertainment, and subsidizes alcoholic beverages to the amount that members will pay \$4.00 per beverage.

### **Annual Representative Assembly (ARA)**

The Annual Representative Assembly, the Association's parliament, is made up of delegates from locals and members of Provincial Executive Council. ARA establishes policy, approves the Association's budget and sets fees for the various categories of membership.

Currently, Foothills Local may send 6 delegates.

ARA delegates will be given expense reimbursement for attending. This covers a delegate's expenses for mileage, hotel, food, and parking. Expense reimbursement will be as follows:

- Calgary ARA expense reimbursement will be \$1200, representing \$400 per day x 3 days.
- Edmonton ARA expense reimbursement will be \$1650, representing \$550 per day x 3 days.

No receipts are necessary to submit, but it is the delegate's responsibility to retain receipts in the event that an audit is performed by the Canada Revenue Agency.

### **Summer Conference**

For five days every August the ATA hosts a Summer Conference (typically in Banff). At Summer Conference members engage in training sessions to gain knowledge about the workings of the Provincial Association and more specifically, about effective ways to serve in local positions. Foothills Local No. 16 is allowed to send seven members to conference each year. Sessions usually offered include:

- Local Program Course - typically for first or second-time attendees of Summer Conference, this course is for any member interested in becoming more involved in the Local. (Max 2 delegates)
- Initiatives in Leadership - typically for first or second-time attendees of Summer Conference, this course focuses on leadership styles and how to take a more active leadership role in the Local. (Max 1 delegate)
- Introduction to Teacher Welfare - this is a beginning course for teachers with a desire to get more involved with EPC. (Max 1 delegate)
- Teacher Welfare - this is the second course for teachers with experience in EPC who have already attended the Introduction to Teacher Welfare course. (Max 1 delegate)

- ❑ Communications – for Local Communications Officers, this course is held every other year, alternating with the Political Engagement course. (See below) (Max 1 delegate)
- ❑ Political Engagement - for Political Engagement Officers. This course is held every other year, alternating with the Communications course. (See above) (Max 1 delegate)
- ❑ Professional Development - this course is for either the Chair or another member of the Professional Development Committee. (Max 1 delegate)
- ❑ Local Presidents' Seminar - This course is for the Local President. (Max 1 delegate)

Summer Conference delegates will be given \$1875.00 expense reimbursement for attending. This covers a delegate's expenses for mileage, hotel, food, parking, and Canada Parks fee. For Summer Conference it is possible to reside either "on campus" or "off campus". The expense reimbursement will be the same for either option.

No receipts are necessary to submit, but it is the delegate's responsibility to retain receipts in the event that an audit is performed by the Canada Revenue Agency. Note: Summer Conference GIA is \$207.17 per delegate per day; the Local does not receive reimbursement for accommodation off-campus.

## **Donations & Bursaries**

### **Educational Trust Fund (ETF)**

Foothills Local No. 16 will donate approximately \$1.50 per member to the Educational Trust Fund. This donation is typically presented at the Annual Representative Assembly.

### **Educational Leadership Academy (ELA)**

Foothills Local No. 16 will provide up to \$500 per delegate to send up to two administrators per year to the 5-day ELA conference held in Banff each summer. Hotels will be reimbursed up to \$150 per night (excluding taxes, fees, tourism levies, etc.) for accommodations (attached invoice must have a \$0.00 balance line), reasonable expenses for meals (excluding alcohol), gasoline receipts, and conference-related parking fees.

### **Leadership Essentials for Administrators (LEA)**

Foothills Local No. 16 will offer to send up to four administrator delegates per year to the LEA conference in Edmonton. Hotels will be reimbursed up to \$150 per night (excluding taxes, fees, tourism levies, etc.) for accommodations (attached invoice must have a \$0.00 balance line), reasonable expenses for meals (excluding alcohol), gasoline receipts, and conference-related parking fees. Foothills School Division covers the cost of guest teachers for attending delegates.

### **Professional Development Funds**

The disbursement and allocation of all Professional Development funds is the responsibility of the Foothills Local ATA PD Committee.

## **Other Funding & Local Events**

### **Provincial ATA Grants**

Grant applications for Community Relations Grant, Political Engagement Grant, DEHR Grant, Mental Health Grant, etc., will be the responsibility of each corresponding committee chair. Any funding received through grant applications must be spent in the fiscal year for which they have been applied and received.

### **Maternity Seminar**

Foothills Local No. 16 will organize a maternity seminar on an annual basis to serve as an information session for those members considering a maternity leave.

### **Retirement Seminar**

Foothills Local No. 16 will organize a retirement seminar on an annual basis to serve as an information session for those members regarding retirement.

### **Annual General Meeting (AGM)**

Each year, Foothills Local No. 16 holds the Annual General Meeting during the month of May. All members are invited and encouraged to attend the AGM, at which the Executive Members for the following year, are elected. Amendments to the Local's Constitution are also brought forward, discussed, and ratified at this meeting.

The Local covers the cost of one meal and one alcoholic beverage per member in attendance.