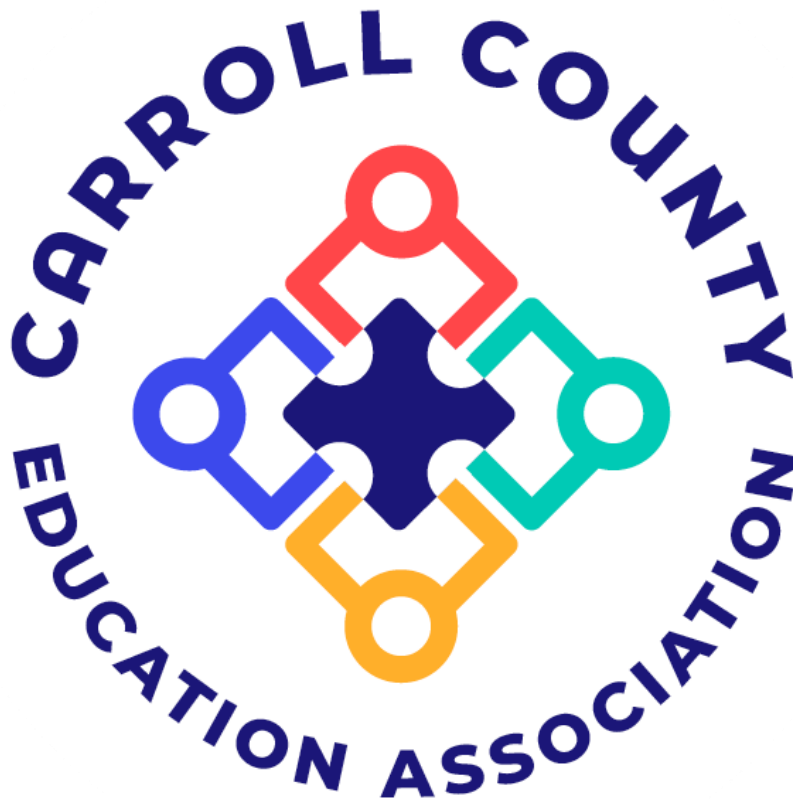


# Carroll County Education Association Fiscal and Operating Policy



Created: February 8, 2016  
Edited: March 3, 2022  
Edited: May 24, 2023  
Edited: September 8, 2023  
Edited: June 6, 2024

Carroll County Education Association (CCEA) has developed these policies as a means of providing consistency to its operation. They are developed to maintain the prudent management of CCEA programs and facilities.

Suggestions for revisions may be made by any member and submitted to the Executive Board or Treasurer.

These policies shall become effective following the recommendation and vote of the majority of the CCEA Executive Board.

The fiscal year will commence on September 1 and end on August 31.

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## Section 1: Officers

1) The officers of the Carroll County Education Association are:

- a. President
- b. Vice President
- c. Secretary
- d. Treasurer

Any officer reference or designation within this policy document, unless otherwise stated, will be understood to be of CCEA.

2) The President shall serve as full time release and all salary, benefits and pensions costs will be covered by CCEA. These costs will be based on the President's current placement on the Carroll County Public Schools (CCPS) salary guide. The President, while in office, shall receive the annual salary that they would have received if they were to have remained in their CCPS position (including any additional salary for the National Board Certification). The President will also receive an additional stipend of \$4,800 for all summer work (to be paid August 31). In addition, the President will receive mileage (per the current IRS rate) while performing duties of the President above their normal commute. The President will receive this compensation for the following work:

- a. Presiding over meetings of the Executive Board and Representative Assembly (RA).
- b. Appointing the committee chairs and members, subject to approval by the Executive Board.
- c. Being an ex-officio member of all committees except Election and Credentials.
- d. Attending or ensuring CCEA representation at CCPS Board of Education meetings, budget hearings, etc.
- e. Representing the views of CCEA to Maryland State Education Association (MSEA), National Education Association (NEA), and the public.
- f. Preparing and circulating the agenda for the RA in a timely manner.
- g. Recommending to the Executive Board the appointment of staff members and supervising the office staff.
- h. Serving as a signatory on all checks with the Treasurer.
- i. Present an annual budget to the CCEA Budget Committee.
- j. Performing all other functions usually attributed to the office of President.
- k. Reporting on activities at each meeting of the Executive Board, RA, and membership.
- l. Appointing a designee to perform the functions of the office of President, in the event that the Vice President isn't available.

3) The Vice President will receive \$600 per year for the following work:

- a. Assisting and supporting the President in all of their duties as requested by the President.
- b. Assuming the role of the President when the President is unable to perform their duties.
- c. Working closely with one or more committees as requested by the President.
- d. Attending all Executive Board meetings and Representative Assemblies each month.
- e. Utilizing release time, as needed and agreed upon between the President and Vice President. This leave may be taken in ½ day or full day increments.
- f. Serving as an alternate signatory on checks with the President or Treasurer.

4) The Secretary will receive \$380 per year for the following work:

- a. Keeping accurate minutes and attendance records of all meetings of the Executive Board and RA.
- b. Submitting the minutes to all members of the Executive Board and RA.
- c. Attending all Executive Board meetings and Representative Assemblies each month.
- d. There are 9 Representative Assemblies and 10 Executive Board meetings in a fiscal year. The stipend of \$380 represents \$20 per meeting. In the event the Secretary is unable to perform their duties, the President will appoint a member to take the minutes. The person appointed will receive the \$20 stipend for that meeting. The \$20 stipend will be paid as a whole to one person.

5) The Treasurer will receive \$750 per year for the following work:

- a. Overseeing all CCEA financial activity as advised by a certified licensed accounting firm.
- b. Filing a written report at each meeting of the Executive Board and RA.
- c. Ensuring the tax and other required governmental forms are prepared and submitted in a timely manner.
- d. Preparing an annual financial statement for publication to members as directed by the Executive Board.
- e. Keeping the President and the Executive Board informed of the financial condition of the Association.
- f. Being bonded.
- g. Assist the Budget Committee in the drafting of the annual budget.
- h. Attending all Executive Board meetings and Representative Assemblies each month.
- i. Serving as signatory on all checks with the President.

## Section 2: Executive Board

- 1) Executive Board members will receive \$150 per year for the following work:
  - a. Implementing policies of CCEA.
  - b. Reviewing the proposed annual budget which shall be presented to the RA one month prior to adoption.
  - c. Approving standing and non-standing committee chair appointments and committee members made by the President.
  - d. Serving on one or more standing committees and/or special committees at the discretion of the President.
  - e. Receiving the minutes and reports of all committee meetings.
  - f. Appointing staff members upon recommendation of the President and determining their compensation and benefits.
  - g. Approving or rejecting all Memorandums of Understanding (MOU) related to the Master Agreement.
  - h. Performing all other activities of CCEA not specifically assigned in Bylaws.
  - i. Attending all Executive Board meetings and Representative Assemblies each month.
  - j. Authorizing expenditures consistent with fiscal policy and within the parameters of the adopted budget.
  - k. Attending most CCEA sponsored events.

## Section 3: Elected Building Representatives & Appointed Committee Chairs

- 1) Elected Building Representatives, Appointed Committee Chairs, and Executive Board At-Large members will receive a stipend in the amount of \$10.00 for each of the CCEA Representative Assembly meetings (following established attendance procedure).
- 2) Elected Building Representatives and Appointed Committee Chairs will attend all Representative Assembly meetings and/or committee meetings as required. Elected Building Representatives and Appointed Committee Chairs who are unable to attend a specific Representative Assembly meeting may appoint a designee to attend said meeting. Said designee will be eligible to receive a \$10.00 stipend as stipulated in Section 3.1.
- 3) The total stipend amount for all meetings will be disbursed by check at the end of the school year.

## Section 4: Delegates to MSEA RA and NEA RA

- 1) The number of delegates to the MSEA and NEA Representative Assembly will be based on a formula (see NEA Bylaw 3.1 Allocation of Delegates and MSEA Bylaw Article VIII Section 3 Allocation of Delegates).
- 2) Funded delegates to the MSEA and NEA Representative Assembly will:
  - a. Receive a stipend of a pre-approved amount (to be determined):
    - i. For attendance to state and national Representative Assembly Meetings
    - ii. To offset mileage/travel costs
    - iii. To offset lodging costs (double room occupancy rate whenever possible)
    - iv. To offset meal costs
  - b. Be reimbursed for additional expenses pre-approved by the President and/or Executive Board.
  - c. Disbursements for NEA RA:
    - i. IRS regulations dictate that monies may not be provided more than 30 days in advance of expenditure. Therefore, CCEA delegates to the NEA RA will be issued two checks. The first check will be issued after the delegate confirms their status as a CCEA delegate and the check will be for airfare only. Flights must be booked within thirty (30) days of check issuance and should be booked thirty (30) days in advance of travel. Additional expenses incurred as a result of late booking or flight changes will not be reimbursed.
    - ii. The second check will cover meals, hotel, and any requested advance. It will be issued after the delegates have made their hotel reservation, but no earlier than thirty (30) days prior to your departure date.
    - iii. Specific details about stipends (amounts, requirements) will be given to elected delegates.
    - iv. Expense Report and receipts must be submitted by July 31<sup>st</sup> to President or Treasurer. Expense Report and receipts can be submitted electronically or by hand.
      1. If a delegate does not submit the Expense Report and receipts by July 31<sup>st</sup>, they will not receive a disbursement for future NEA RAs.
        - a. In future years, the delegate will submit receipts and be reimbursed after the receipts are received.

- b. The reimbursement will be up to the amount of the current year Expense Allowance after deduction of any previously owed monies.
- v. Any unspent money must be returned by hand to the President or Treasurer in the form of a check made out to CCEA by July 31<sup>st</sup>.
- vi. NEA Delegates have the option to complete a 1099 form and receive the MSEA pre-approved amount. Delegates choosing this option do not have to submit receipts.
- vii. Any delegate who does not attend all or part of the NEA RA, will return **all** disbursements. In the event of an emergency, the delegate can appeal to the Executive Board, in writing, for any non-refundable costs. Delegate will have to submit all receipts for the President. The Executive Board will consider the request at the next scheduled meeting.

d. Disbursements for MSEA RA:

- i. One check for the stipend will be given on the first day of the MSEA RA.
- ii. Specific details about stipends (amount, requirements) will be given to elected delegates.
- iii. Expense Report and receipts must be submitted by November 15<sup>th</sup>.
  - 1. If a delegate does not submit the Expense Report and receipts by November 15<sup>th</sup>, they will not receive a disbursement for future MSEA RAs.
    - a. In future years, the delegate will submit receipts and be reimbursed after the receipts are received.
    - b. The reimbursement will be up to the amount of the current year Expense Allowance after deduction of any previously owed monies.
- iv. Any unspent money must be returned by hand to the President or Treasurer in the form of a check made out to CCEA by November 15<sup>th</sup>.
- v. MSEA Delegates have the option to complete a 1099 form and receive the CCEA pre-approved amount. Delegates choosing this option do not have to submit receipts.
- vi. Any delegate who does not attend all or part of the MSEA RA, will return **all** disbursements. In the event of an emergency, the delegate can appeal to the Executive Board, in writing, for any non-refundable costs. Delegate will have to submit all receipts for the President. The Executive Board will consider the request at the next scheduled meeting.

3) All delegates will attend all MSEA and NEA Representative Assembly Meetings and/or committee meetings as required. All delegates must notify the CCEA President prior to any meeting if unable to attend. Noncompliance may result in the reduction of stipend.

## Section 5: Reimbursement

- 1) Requests for reimbursement will need to be submitted for any expenses incurred. Itemized receipts and the CCEA Reimbursement Form are required for reimbursement and must be submitted within 30 days of expense.
- 2) Alcohol expenses will not be reimbursed.
- 3) The CCEA Reimbursement Form must be completed fully and returned with all receipts.
- 4) The CCEA Mileage Reimbursement Form must be completed fully and returned with a google image of mileage.

## Section 6: Disbursements

- 1) Disbursements may be provided for any and all budgetary items(s).
- 2) Disbursements exceeding \$250.00, which are not part of a budgetary item, must be pre-approved by the Executive Board.
- 3) Disbursements of \$250.00 or less, which are not part of a budgetary item, may be approved by the President and/or the Treasurer or appointed designed of the President.
- 4) Only the President and the Office Manager may have an association credit card. The credit card statement must be reconciled with itemized receipts by the card holder on a monthly basis and verified by the Treasurer. Receipts will be submitted to President, Treasurer, and Office Manager for all credit card expenditures, using CCEA Credit Card Template.
- 5) Monetary awards for signing of new members in the amount of \$10 per new member will be disbursed by check at the end of the fiscal year. The President does not qualify for this monetary award. The Membership Committee Chairs can only receive the monetary award as approved by the Executive Board.

## Section 7: Payments Received

- 1) Payments received by the association must be in the form of a check or money order. No cash will be accepted.



## Section 8: Recording, Reporting, and Accountability

- 1) The most recent financial statements released from CCEA shall be supervised, compiled, and reported by the Treasurer at all CCEA Executive Board and CCEA Representative Assembly meetings.
- 2) The financial records of CCEA will be audited by the audit committee annually and formally by an outside firm every three years.
- 3) The bank accounts will be reconciled monthly by the Office Manager.
- 4) The bank statements will be verified and approved by the Executive Board on a monthly basis.
- 5) A Certified Public Accountant will manage all accounts and will prepare all taxes on a yearly basis.
- 6) Any individual receiving more than \$600/00 from CCEA for duties performed in a calendar year must complete a W9 and will receive a 1099 form at the appropriate time for tax season.