

Treasurer and Membership

Newsletter Notes



THE VOICE FOR PROFESSIONAL
EDUCATORS AND STUDENTS

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Greetings!

Welcome to both those who are new to their union roles and to those who are returning. As we look ahead to the coming year and the important work you do in your locals, please know that we are here to help you. There are many new processes and procedures that have been implemented and/or updated since the *Janus* decision came down a year ago. Going forward, it will be extremely important to continually monitor your membership changes on a monthly basis by sending in all changes as they occur to your local field office.

Questions? Contact Michelle Johnson (membership, dues and billing questions), Rose Tuiyott-Lewis (IRS, audit and other compliance-related questions) or myself. Our goal is to help and assist you with any of your treasurer or membership contact tasks that arise throughout the year. I look forward to meeting or talking with each of you as our paths cross at events this coming academic year.

In unity,

Treasurer Update

2019 Treasurers and Internal Audit Committee Guidelines handbooks

Updated handbooks are available on the Education Minnesota website. The handbooks are in printing and will be mailed out to all treasurers by the end of the month.

Getting started in the new fiscal year?

To help you comply with your responsibilities, here are some suggestions:

1. Adopt the approved local budget: Your budget should be an integral part of your monthly financial report. The report should compare your actual income and expenses to the budget.
2. Local policies: If your local does not have policies, discuss, develop and adopt written policies regarding financial operating policies, conflict of interest, record

retention and credit card guidelines (if applicable).

3. Record keeping: Create a new file(s) or folder(s) for the fiscal year that will contain the following documents:

- Approved budget
- Deposit receipts
- Bank statements and monthly bank reconciliations
- Supporting documents i.e. invoices, expense reimbursement forms, receipts
- Treasurer reports/financial statements
- Tax returns i.e. confirmation of 990-N(e-Postcard) filing
- Meeting minutes that include budget approval, budget amendments or authorized expenditures not in the budget

4. Accounting system: Use a system that will at the very least allow you to:

- Record all transactions in sufficient detail
- Provide accurate information
- Print and customize financial reports easily
- Provide records that others can follow

5. Tax returns: Prepare to file the required returns i.e. [IRS Form 990-N \(e-Postcard\)](#), Form 990-EZ or Form 990. If filing Form 990-N (e-Postcard), follow the instructions outlined in the [IRS User Guide](#).

6. Audit: Prepare for the audit of the fiscal year that just ended. Plan to have the audit completed and presented to membership within six months of the close of the fiscal year. Beginning last year, the audit certification letter will now need to be signed by the president and at least one other elected general officer.

Membership News

How to determine the membership level for a long-term substitute:

ESP – Use this formula: individual's paid work days x hours per day x hourly rate of pay

Example: A long-term sub is replacing an ESP who is out from Oct.1–Dec.15 (55 paid work days):

$$(55 \times 6 \times \$10.00) = \$3,300.00$$

Teacher/faculty – Use this formula: (individual's paid work days/position work days) * position FTE in the employing district

Example 1: Long-term sub is a 1.0 FTE in a district and is replacing a teacher who is out for the entire school year (185 paid work days): $(185/185) * 1 = 1.0$. Their state membership code is AC-1-100 - teach greater than 90% to 100%.

Example 2: Long-term sub is a 1.0 FTE in a district and is replacing a teacher who is out for three months (60 paid work days): $(60/185) * 1 = 0.32$. Their state membership code is AC-1-40 - teach greater than 25% to 40%.

Example 3: Long-term sub is a 0.5 FTE in a district and is replacing a teacher who is out for five months (100 paid work days): $(100/185) * 0.5 = 0.27$. Their state membership code is AC-1-40 - teach greater than 25% to 40%.

How to determine the dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members:

ESP - [This chart](#) contains the combined national and state dues obligations for each ESP membership type. Use it after Sept. 30, 2019 to determine the national and state dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members.

Teacher/faculty - [This chart](#) contains the combined national and state dues obligations for each teacher/faculty membership type. Use it after Sept. 30, 2019 to determine the national and state dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members.

Potential members

Individuals who elect not to become active members are still members of the bargaining unit. They are listed on the roster as potential members. Add new potential members to the roster by sending their first and last name, address, phone, work location, position and subject to your local field office.

Three new potential member membership types were added this year. They were added for both the state and local.

State Code	Member Type Name	Definition
PM-1-0	Potential Member Tchr/Faculty	Teacher/faculty who dropped membership in previous years or was a fee payer.
PM-1-1	Potential Tch/Fac New Educator	Teacher/faculty in their first year of employment in education and never held a membership, except student.
PM-1-2	Potential Tch/Fac New to Local	Teacher/faculty who has held an active membership in Education Minnesota in the last five years.
PM-1-33	Potential Tch/Fac Drop Init Yr	Teacher/faculty who dropped their membership during the window in the current membership year.
PM-2-0	Potential Member ESP	ESP who dropped membership in previous years or was a fee payer.
PM-2-1	Potential ESP New Educator	ESP in their first year of employment in education and never held a membership, except student.
PM-2-	Potential ESP New to	ESP who has held an active membership in

2	Local	Education Minnesota in the last five years.
PM-2-33	Potential ESP Drop Init Yr	ESP who dropped their membership during the window in the current membership year.

Online Resources

[Education Minnesota's website](#) offers you valuable resources as treasurer or membership contact. In the Local Leaders section of the Member Portal, you will find the following:

- Treasurers handbook
- Membership contacts handbook
- Internal audit committee guidelines
- Dues structure
- IRS information
- Sample forms and policies

Education Minnesota Secretary-Treasurer Rodney Rowe: rodney.rowe@edmn.org

Treasurer/IRS/audit concerns contact Rose Tuiyott-Lewis: rose.tuiyott-lewis@edmn.org

Membership/dues/billing concerns contact Michelle Johnson: michelle.johnson@edmn.org

Education Minnesota: 1-800-652-9073



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Education Minnesota is an affiliate of the American Federation of Teachers,
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