Show Me the Money!
How to Properly Manage Disbursements in Your Local Union

Agenda

- Types of Disbursements
- Approving Disbursements
- Disbursement Policies & Guidance
- Fund Accounting Overview
- Record Keeping for Disbursements
- Documenting Disbursements in WinStabs
Disbursement Types

Taxable

A disbursement is taxable if it is for any pay you give to an officer (aka employee) for services performed. This may be in cash or other forms such as fringe benefits. It does not matter how you measure or make the payments.

Non-taxable

Disbursements are not taxable if they are reimbursing an employee for a substantiated business expense. Disbursements to outside vendors for products or services.

Disbursement Categories

<table>
<thead>
<tr>
<th>Taxable</th>
<th>Non-taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer salary</td>
<td>Expense reimbursements (both actual and allowable types)</td>
</tr>
<tr>
<td>Officer lost time payment</td>
<td>Mileage expenses</td>
</tr>
<tr>
<td>Union dues in lieu of salary</td>
<td>Member refunds</td>
</tr>
<tr>
<td>Any premium, assessment, contribution paid for an</td>
<td>Vendor payments</td>
</tr>
<tr>
<td>officer in return for service rendered</td>
<td></td>
</tr>
</tbody>
</table>
Paying Officers for Service Performed

- Salaries are intended to compensate the Local or Local Committee officers for fulfilling all of their constitutionally-required duties.
  - Regardless of whether the individual misses 1 day of work or 31 days of work in any given month
  - There is nothing to prohibit them from being compensated by both the carrier and the Local (or LCA).
  - Your Local union should establish clear guidance regarding officials’ paid salary
  - Documentation must be in at least one union record.
    - Local officers in bylaws,
    - LCA officers memorialized in meeting minutes

Lost time should only be claimed in extenuating circumstances where the claimant was forced to miss an unusual amount of work

- The claimant must justify this expense to the Local
- Must receive membership approval (majority vote by show of hands at a meeting) prior to receiving payment.
- The Local should establish clear guidelines to determine how much lost time can be claimed and which payment method will be used for approved claims.
Lost Time Payment Methods

- There are a variety of payment methods Locals can choose for Lost Time claims - choose one
  - Lost time (actual)
    - Provide documentation to support
  - Daily Rate
    - Recognized by CBA
    - Provide documentation to support
  - Committee Day Rate
    - Local can establish their own day rate
    - Local can elect to use the committee day rate established by SMART-TD

- **ALL requests for lost time payments must be submitted in writing with proper documentation and voted on by the affected members**

If a local decides to pay an officer’s dues in lieu of a salary along with any premium/assessment/contribution in exchange for service rendered, it is still considered a payroll expense and subject to taxation and reporting.
Expense Reimbursements

- Local officials are not taxed on amounts paid to them as reimbursement of substantiated business expenses
- All claims for expense reimbursement must be voted on and approved by the affected members and should be approved prior to the officer incurring the expense
- Reimbursement request must be submitted in writing with appropriate documentation
- Includes meals and incidental expenses while working away from home
- 2 methods for reimbursing expenses:
  - Actual method - must be documented with original receipts
  - Allowance method: SMART-TD establishes rates for per diem, meal allowance and mileage

References:
- Authorized mileage rate Memo 12/14/17
- Changes to Per Diem and meal Allowance Rates Memo 12/21/17, 10/2/18
- Resource: Local Expense Claim Form

Managing the Money: Disbursements

- Allowance Method of Expense Reimbursements
  - No receipts are required when using this method
  - Still must submit a claim that substantiates the expense in writing

<table>
<thead>
<tr>
<th>Reimbursement Type</th>
<th>Rate</th>
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<tr>
<td>Current Per Diem</td>
<td>$195.00/day</td>
<td>• Qualification: overnight stay for specific Union purpose&lt;br&gt;• Covers meals &amp; lodging&lt;br&gt;• Set by SMART-TD</td>
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<tr>
<td>Current Meal &amp; Incidental Allowance</td>
<td>$66.00/day</td>
<td>• Covers meals &amp; incidentals&lt;br&gt;• Set by SMART-TD</td>
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<tr>
<td>2018 Mileage</td>
<td>$0.58/mile</td>
<td>• Covers gas and all other auto expenses&lt;br&gt;• Set by IRS</td>
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</table>

Note: You can use allowance rates or actual expenses, but not both. This should be addressed when the motion is made to reimburse travel expenses. Per Diem, Meal & Mileage rates cannot be used in lieu of salary, lost time or committee days. You cannot claim per diem + meal and incidentals concurrently.
Member Refunds

- Dues Refunds do not require membership Authorization
- Refunding Members is a 3-step Process
  - Make the entry in the disbursements ledger in WinStabs
  - Enter the payment/refund in the member’s record in TD connect
  - Issue the check (with the two required signatures) to the member.

Vendor Payments

Payment made directly to a person or organization that is outside the Local and provides either goods or services to the Local.

As with all expense disbursements, vendor payments must have membership approval prior to payment.
Approving Disbursements

Can the President authorize a disbursement?  
No

Can the Trustees authorize a disbursement?  
No

Can the Local Chairman authorize a disbursement?  
No

Can the Membership authorize a disbursement?  
YES!!

Any and all disbursements must be approved prior to payment

Approval can come from the following sources:

- State and/or Federal Regulation
- SMART Constitution
- Local Bylaws
- Membership Approval as documented by Meeting Minutes
Approving Disbursements

- When is member authorization **not** required?
  - When paying your Monthly Billing to the SMART TD
  - When paying taxes to the Government
  - When refunding an overpayment of dues to a member
  - When authorized by Local bylaws
  - When LCA salaries are memorialized in meeting minutes

Approving Disbursements:
SMART Constitution

- International & Transportation Division rules as outlined in the SMART Constitution and Ritual
  - Article 21B - sets the political structure and functioning of the Transportation Division
    - Authorizes payment of dues, premiums, assessments and contributions
    - Establishes two-meeting process in Section 48
Approving Disbursements: SMART Constitution - Article 21B, Section 48

When to apply:

> Changes in Local dues
> Changes in LCA dues
> Charitable and social spending under $1,200
> Levying of special assessment(s)
> Establishing or adjusting officers’ salaries
> Amending or establishing bylaws

How to apply:

> This provision establishes an approval process whereby each proposition is made at the first meeting, then voted on (considered) at the second.

2-Meeting Process

> Motion must be made and seconded at first meeting
> Notify all members of the motion and the intention to vote at the second meeting
> Secret ballot vote at second meeting

SMART Constitution - Article 21B, section 48:

“No change in Local dues, the daily rate or salary established for Local officers or Legislative Representatives, or the levy of a special assessment, may be considered by a Local until notice of such proposition has been read at one (1) regular or special meeting and all members have been notified of the proposition and date on which the proposition will be considered.”

“No change in Local Committee dues, the daily rate or salary established for Local Committee persons, or the levy of a special assessment may be considered until such proposition has been read at one (1) regular or special meeting and all members working under the jurisdiction of the Local Committee have been notified of the proposition and date on which the proposition will be considered.”
Approving Disbursements: SMART Constitution - Article 21B, Section 48

Bylaws are required by SMART Constitution, Article 21B, Section 39:
“Bylaws for their special government, which do not conflict with this constitution, shall be adopted, subject to the approval of the General Secretary-Treasurer.”

The DOL also requires unions to have bylaws.

BYLAWS MUST BE APPROVED BY THE SMART TRANSPORTATION DIVISION PRESIDENT AND GENERAL SECRETARY-TREASURER
Approving Disbursements: Local Bylaws

What should be in Local bylaws?

- Meeting time and Location;
- Salaries of Local officers and/or legislative representatives;
- Election procedures;
- Local dues amounts;
- Contributions in honor of deceased members;
- Any other provision that does not conflict with the SMART Constitution, policies of the International, or state and federal laws.

What should NOT be in them?

- Expense reimbursements;
- Payment for lost time;
- Local or General Committee salaries;
- Contractual matters such as vacation scheduling, work rules, or seniority roster placement;
- Topics already covered by the SMART Constitution.
Approving Disbursements: Local Bylaws

When and How should we amend our bylaws?

- Bylaws should be amended any time there is a definite change to any of the provisions contained therein.
- Bylaws need to be voted in accordance with Article 21B, Section 48 of the SMART Constitution.

Approving Disbursements: Meeting Minutes

In the absence of Local bylaws, meeting minutes may be used to memorialize certain disbursements such as:

- LCA salaries
- Rented/Leased space (meetings, storage, office)

Minutes should not be used to memorialize things such as:

- Reoccurring expense reimbursements
- Salaries to appointive positions such as Stewards
Approving Disbursements: Meeting Minutes

Recording Authorization for Disbursements

The authorizing motion should be as specific as possible - detailed and itemized.

Incorrect:

“Motion to pay all bills of allowance by Stephen Noyes. Seconded by Bobby Brantley. Motion carried.”

Correct:

“Motion by member Noyes to pay S&T Araujo travel expenses of up to 4 per diem days, and auto miles to and from Kansas City, MO to attend the S&T workshop on Feb 26-27. Also, to pay him up to 4 committee days in lieu of time lost to attend the workshop, second by member Brantley. Motion Carried.”

The minutes should include both the motion and the notation that the motion passed or carried.

A motion must be made for each disbursement request.

Documentation of any bids received must be maintained.

If new equipment is purchased make sure to add it to the union’s fixed assets inventory.

Approving Disbursements

Using your own Local bylaws and minutes:

Do your bylaws reflect what your Local currently practices?

What do you have the authority for?

Are there any sections or statements that violate any of the rules we just reviewed?

Are there any Local practices that violate any of the rules we just reviewed?

Do you have minutes that memorialize and support any Local practices outside or in absence of approved Local bylaws?
September 24, 2015,
Memorandum from SMART-TD
President Previsich requires
that social and charitable
spending above $1,200.00
must be voted by secret mail
referendum ballot to all in-
service members of the Local.

Social and charitable spending
under this threshold must be
voted according to Article
21B, Section 48.

Social and charitable spending
must come from the
Local
fund. Local Committee of
Adjustment funds are
intended for representational
purposes only!
Disbursement Policies & Guidance

- Policies
  - S&T + Local President MUST both sign ALL checks (both must be on the signature card at the bank too.)
  - No electronic payments (unless required by law - tax payments)
  - No rubber stamp/electronic signatures
  - No credit/debit cards
  - No Loans or Money Advances

- SMART Constitution - Article 21B, section 64: All disbursements issued by check or draft must be countersigned by the President of the Local

- SMART Constitution Article 10, Section 13: Local union funds shall be derived from sources specified in this Constitution and shall not be appropriated, loaned, donated, or disbursed for any purpose except the recognized and necessary operating and organizing expenses, including capital transactions, of the local union and dues, fees, and other obligations due this Association...

- Reference:
  - Policy Directive 8/3/2010
  - Letter to Rysman 5/26/1977
  - Memo Re: Social Functions and Charitable Contributions 9/24/2015
  - Local President Financial Oversight form 8/8/2017
Disbursement Policies & Guidance

- Letter to L.H. Dallas, dated 3/9/1979

  If a quorum of LCA members is not present to authorize a disbursement, the LC can get signatures of five active members of the LCA to authorize the request for disbursement.

  This is ONLY allowable for LCA disbursements

  This is ONLY allowable after a quorum is not met at an in-person meeting.

Disbursement Policies & Guidance

- Does Your President Know?

  Checks drawn on the Local’s bank account are required to have his/her signature + S&T’s.

  As the cosigner of all checks he/she should fully understand his/her fiduciary responsibility.

  Checks should be cosigned only after they are completely filled out and he/she knows the purpose and legitimacy of each transaction.
Local Union monies are managed with a method called “fund accounting”

A fund segregates the monies of the local according to purpose.

Locals generally have one checking account that is used for all funds

How does a local know how much of the checking account balance is allocated to each fund?

Proper record keeping using Winstabs or a General Ledger is essential

SMART Constitution - Article 21B, section 64:
It shall be the responsibility of the Treasurer to credit dues and assessments paid to the appropriate Local Committee of Adjustment and General Committee of Adjustment accounts of his/her Local in accordance with the provisions of Article Twenty-One B (21B)
Fund Accounting

- All Locals have AT LEAST 2 funds to manage (Local fund + 1 or more LCA funds)

**Local Fund Pays**
- Local Officer Salaries/Lost Time
- Local Expenses (Office Supplies, Mileage, Per Diem, etc.)
- Local Meeting Expenses
- Election Expenses (Local and LCA)
- Charitable/Social spending
- Bank Fees
- Bond

**LCA Fund(s) Pay**
- Its Own LCA Officer Salaries/Lost Time
- Its Own LCA Expenses (Office Supplies, Mileage, Per Diem, etc.)

Record Keeping for Disbursements

- Disbursement requests must be in writing

- The SMART TD Expense Claim Summary Form can help with ensuring that the documentation is properly secured.

- If you must void a check for a disbursement - you must keep the voided check as part of the Local records!
Record Keeping for Disbursements

- **Lost Time or Committee Day Claim**
  - Itemized dates claimed with supporting documentation to show a job/day of work was missed.
  - **Purpose of Lost time**
    - “Union Business” or “Miscellaneous” are not acceptable descriptions
  - Quantity of days/hours/trips and the rate at which they should be paid
  - Approval as documented in the meeting minutes

Record Keeping for Disbursements

- **Travel Related Expenses (Actual Method)**
  - Boarding passes for air travel
  - Itemized receipt for fare
  - Car rental documentation
  - Original receipt for lodging

- **Labor Bond**
  - Bond Certificate
  - Coverage/renewal information
  - Proof of payment (if not in WinStabs)
Record Keeping for Disbursements

- Meal Expenses (Actual Method)
  - Itemized receipt from restaurant that includes name/address of restaurant
  - Individuals present
  - Nature of union business

- Mileage
  - Travel date(s)
  - Travel from/to
  - Odometer beginning/ending reading
  - Total miles driven
  - Nature of union business for each trip

- Reimbursement of Expenses
  - Itemized, dated register receipt or invoice
  - Union purpose

Prior to making any wage payment to Local officers, ensure the member/employee has completed the following:

- Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
  - Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

- Complete Form I-9
  - Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.
  - Form I-9 must be retained by the employer and made available for inspection by U.S. Government Officials
  - Update Member Record in WinStabs with Address and SS# prior to making first disbursement

Reference:
- W4 Form (2017)
- I-9 form and Instructions
If you can answer **Yes** to these questions then you can write the check.

**Question #1:** Do I have the supporting documents required for this disbursement?
- Do I have all receipts for this disbursement?
- Do I have a written statement with the request for salary or lost time?

**Question #2:** Do I have member authorization to make this disbursement?
- Is the authorization covered in the Local By-laws?
- Was the itemized bill of allowance approved by a quorum of Local or LCA members and documented in the Meeting Minutes? (Or 5 signatures (LCA ONLY) if a quorum was not present when the bill was presented for consideration - Letter to Dallas 3/9/1979)
- Will I be able to show proof of this authorization in an audit?

If you can answer **Yes** to these questions then you can write the check.

**Question #3:** Can the Local or LCA fund support the disbursement?
- After taxes will the fund be in the black?
- Was the itemized bill of allowance approved by a quorum of Local or LCA members and documented in the Meeting Minutes? (Or 5 signatures (LCA ONLY) if a quorum was not present when the bill was presented
Disbursements:
Hands on and Class Discussion

Bill Of Allowance Scenario 1

- Local 777 Hold monthly meeting on January 31, 2018
- 15 Members are in attendance
- Approved in Nov 2017 Meeting to Pay all bills for Christmas Party
- Bill of Allowance is submitted and read into the minutes
  - Motion made by Bobby Brantley to pay John Purcell $1,773.00 for reimbursement for Christmas Party Catering bill from Billy Bobs BBQ
  - Motion is 2nd by Justin Fougeru
  - Motion Carried
- Do you have all the supporting documents?
- Is the payment subject to withholding taxes?
- Does the account have funds?
- How do you record the disbursement in WinStabs?
- Can the S&T write the check?
Payee: John Russell  
Title: President  
Date: 1-15-2018  
Claiming Month: Dec 2017  
Fund:  Local  LCA

Only check one fund. A different Expense Summary is required if needed to use multiple funds.

Amount in currency:
Committee Day: $___________
Lost Wages: $___________
Office Supplies: $___________
Phone: $___________
Postage: $___________
Copies: $___________
Other: $1,773.60

Per Diem
___ Day(s) x _______ Rate
Per Diem Total: $___________

ODO BEGIN __________________________
ODO END __________________________

Must attach Dates and Purpose when claiming mileage.
Mileage Rate: ________________
Mileage Total: $___________

NET TOTAL: $___________

Salary, Lost Wages, and committee days are subject to income tax withholding.

Current SMART TD committee day is $297.78. Locals may establish their own committee day rate in accordance to SMART Constitution

Current Per Diem rate set by the SMART TD for meals and lodging is $191.00

Current Per Diem rate set by the SMART TD for meals only is $57

The maximum auto mileage rate is $0.545 per mile.

Original receipts must be submitted with expense summary for payment.

All expenses/lost time/salary MUST have proper approval prior to payment.

*If you need more room to write, add additional pages.

If a quorum of LCA members is not present at regular monthly meeting, expenses/lost time may be paid by obtaining five signatures of members in good standing that have jurisdiction over the fund to be used for payment. This only applies to the LCA.

Print Names  
1. ________________  
2. ________________  
3. ________________  
4. ________________  
5. ________________  

Signatures  
1. ________________  
2. ________________  
3. ________________  
4. ________________  
5. ________________

Treasurer Use Only:
Check Number: ____________________
Check Amount: ____________________
Meeting Date: ____________________

Signature: John Russell  
Last Updated: 1/30/2018
**Billy Bob BBQ**

From Billy B. Purcell  
1245 BOOSU  
Address Line 2  
Detroit, MI 48180

**Invoice For**  Local 777  
23989 Michigan DR  
Address Line 2  
New Boston, MI 48164

**Invoice ID**  36541  
**Issue Date**  12/1/2017  
**PO Number**  
**Due Date**  12/5/2017

**Subject**  Local 777 Christmas Party

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<th>Description</th>
<th>Quantity</th>
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<tr>
<td>Mashed Potatoes/Corn/Salad</td>
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<td>199.00</td>
</tr>
<tr>
<td>Cornbread</td>
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<tr>
<td></td>
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**Subtotal** 1,773.00

**Discount (0.25 = 25%)** 0%

**Amount Due**  1,773.00

**Paid By Check** - 1,773.00

**Balanced Due:** 0.00

**Notes**  
Check 1305 Received...Thank You for your Business!
Bill Of Allowance Scenario 2

- Local 777 Hold monthly meeting on January 31, 2018
- 15 Members are in attendance
- Bill of Allowance is submitted and read into the minutes
  - Motion made by John Purcell to pay Justin Fougerousse $595.36 for Lost Time, $96.43 in Office Supplies, $7.20 Postage, $54.50 in mileage for attending investigation for Bobby Brantley
  - Motion is 2nd by Bobby Joe
  - Motion Carried
- Do you have all the supporting documents?
- Is the payment subject to withholding taxes?
- Does the account have funds?
- How do you record the disbursement in WinStabs?
- Can the S&T write the check?
**Expense Claim Summary**

**Payee:** Justin Fougnerousse  
**Title:** Local Chairman

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Committee Day</td>
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<td>Lost Wages</td>
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<td>Other</td>
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<td>Per Diem Day(s)</td>
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<td>Per Diem Rate</td>
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<tr>
<td>Per Diem Total</td>
<td>$</td>
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</tbody>
</table>

**ODO BEGIN:** 16,580  
**ODO END:** 16,680

**Mileage Rate:** 54.5  
**Mileage Total:** $ 100

**Total:** $ 545.00

**Explanation:**

- Salary, Lost Wages, and committee days are subject to income tax withholding.
- Current SMART TD committee day is $297.76. Locals may establish their own committee day rate in accordance to SMART Constitution.
- Current Per Diem rate set by the SMART TD for meals and lodging is $191.00.
- Current Per Diem rate set by the SMART TD for meals only is $57.
- The maximum auto mileage rate is $0.545 per mile.
- Original receipts must be submitted with expense summary for payment.
- All expenses/lost time/salary MUST have proper approval prior to payment.

If a quorum of LCA members is not present at regular monthly meeting, expenses/lost time may be paid by obtaining five signatures of members in good standing that have jurisdiction over the fund to be used for payment. This only applies to the LCA.

**Print Names**

1. 
2. 
3. 
4. 
5. 

**Signatures**

1. 
2. 
3. 
4. 
5. 

**Signature:** Justin Fougnerousse  
**Last Updated:** 1/30/2018
<table>
<thead>
<tr>
<th>WORK DATE</th>
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<th>J/P</th>
<th>BD</th>
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</tr>
<tr>
<td>1/8</td>
<td>1/2B</td>
<td>PB7325</td>
<td>Y0097</td>
<td></td>
<td>REST DAY</td>
<td>00</td>
<td>.0000</td>
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<tr>
<td>1/9</td>
<td>1/1B</td>
<td>PB7325</td>
<td>Y0097</td>
<td></td>
<td>LUNCH (WORKING)</td>
<td>20</td>
<td>38.7125</td>
<td>12.90</td>
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<tr>
<td>1/1B</td>
<td></td>
<td>PB7325</td>
<td>Y0097</td>
<td></td>
<td>STRAIGHT TIME</td>
<td>8 00</td>
<td>309.7000</td>
<td>309.70</td>
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<tr>
<td>1/1B</td>
<td></td>
<td>PB7325</td>
<td>Y0097</td>
<td></td>
<td>TURNOVER TIME</td>
<td>15</td>
<td>38.7125</td>
<td>9.68</td>
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</tbody>
</table>
SALE 669-1-9777-209206-17.9.2
630313 HFF, S, FLEX, ORN. 10.49 $
B10578 NOTES, 3X3, 5PK. 8.99 $
791410 P/M, DURK, AUL. 71.49 $
Subtotal: 90.97 $
Sales Tax: 5.46 $
Total: 96.43 $
AMEX Corp (PD) 0002. 96.43 $

AUTH CODE 844943
TDS Chip Read
408 900000925010201 AMERICAN EXPRESS
TVR 2000008000
CVS Signature Verified

John Purcell 1966831561
Please create your online rewards account at officedepot.com/rewards. You must complete your account to claim your rewards and view your status.

Shop online at www.officedepot.com
WE WANT TO HEAR FROM YOU!
Participate in our online customer survey and receive a coupon for $1 off your next qualifying purchase of $10 or more on office supplies, furniture and more.
(Excludes Technology. Limit 1 coupon per household/business)
www.TellOfficeDepot.com
and enter the survey code below:
1009-8121 0027

----------

Flat Rock
28216 GIBRALTR AR RD
FLAT ROCK
MI
48134-9998
2015-280134

12/21/2017 (800)275-8777 4:36 PM

Product Description Qty Price
----------
PM 2-Day (Domestic) 1 $7.20
(NORTH OLMIEST, OH 44070)
(Weight: 1 Lb 0.20 oz)
(Expected Delivery Date)
(Tuesday 12/26/2017)
(USPS Tracking #)
1F5DD 2010 0002 2015 1766 24)
Insurance 0.30 (up to $50.00 included)

Total $7.20
Credit Card Remitd
(Card Name: AMEX)
(Account #: X000XXXX000C2002)
(Approval #: 52582)
(Transact 19:331)

Includes up to $50 insurance

Text your tracking number to 28777
(USPS) to get the latest status.
Standard Message and Data rates may apply. You may also visit USPS.com
USPS tracking or call 1-800-222-1811.

Save this receipt as evidence of your insurance. For information on filing an insurance claim go to

Order stamps at usps.com/shop or call 1-800 Stamp24. Go to
usps.com/ClickNShip to print shipping labels with postage. For other information call 1-800-ANX-USPS.
<table>
<thead>
<tr>
<th>DATE</th>
<th>MILES TRAVELED</th>
<th>PURPOSE/DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5-2018</td>
<td>50</td>
<td>Return Home from Training</td>
</tr>
<tr>
<td>1-5-2018</td>
<td>50</td>
<td>Detroit to Home</td>
</tr>
</tbody>
</table>

**VEHICLE MILEAGE LOG**

**ODOMETER READINGS**

**Beginning miles:** 16,620
**Ending miles:** 16,670
Bill Of Allowance Scenario 3

► Local 777 Hold monthly meeting on January 31, 2018
► 15 Members are in attendance
► Bill of Allowance is submitted and read into the minutes
  ► Motion made by Tom Brady to pay Justin Fougerousse $96.43 in Office Supplies, $265 phone, $7.20 Postage, $190.75 in mileage and 2 days per diem for attending investigation for John Purcell and Katy Andrijowycz
  ► Motion is 2nd by Bobby Joe
  ► Motion Carried
► Do you have all the supporting documents?
► Is the payment subject to withholding taxes?
► Does the account have funds?
► How do you record the disbursement in WinStabs?
► Can the S&T write the check?
 Locals 777

Payee: Justin Fougerousse
Title: Local Chairman

EXPENSE CLAIM SUMMARY

Date: 1-20-2018
Claiming Month: Dec 2017

Fund: Local X LCA

Only check one fund. A different Expense Summary is required if needed to use multiple funds.

Salary, Lost Wages, and committee days are subject to income tax withholding.

Current SMART TD committee day is $297.76. Locals may establish their own committee day rate in accordance to SMART Constitution

Current Per Diem rate set by the SMART TD for meals and lodging is $191.00

Current Per Diem rate set by the SMART TD for meals only is $57

The maximum auto mileage rate is $0.545 per mile.

Original receipts must be submitted with expense summary for payment.

All expenses/lost time/salary MUST have proper approval prior to payment.

Amount in currency:
Committee Day: $__________
Lost Wages: $__________
Office Supplies: $96.43
Phone: $265.00
Postage: $7.20
Copies: $__________
Other: $__________

Per Diem
2 Day(s) x 191.00 Rate
Per Diem Total: $382

ODO BEGIN 28,632
ODO END 28,982

Mileage Rate: $0.545
Mileage Total: $190.75

NET TOTAL: $__________

If you need more room to write, add additional pages.

*If a quorum of LCA members is not present at regular monthly meeting, expenses/lost time may be paid by obtaining five signatures of members in good standing that have jurisdiction over the fund to be used for payment. This only applies to the LCA.

Print Names
1. ____________________________
2. ____________________________
3. ____________________________
4. ____________________________
5. ____________________________

Signatures
1. ____________________________
2. ____________________________
3. ____________________________
4. ____________________________
5. ____________________________

Treasurer Use Only:
Check Number: ____________
Check Amount: ____________
Meeting Date: ____________
Wireless Statement

Bill-At-A-Glance

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Previous Balance</td>
<td>$270.35</td>
</tr>
<tr>
<td>Payment - 11/16</td>
<td>$241.39CR</td>
</tr>
<tr>
<td>Adjustments</td>
<td>$28.96CR</td>
</tr>
<tr>
<td>Balance</td>
<td>$0.00</td>
</tr>
<tr>
<td>New Charges</td>
<td>$265.00</td>
</tr>
<tr>
<td><strong>Total Amount Due</strong></td>
<td><strong>$265.00</strong></td>
</tr>
<tr>
<td>Amount Due in Full by</td>
<td>Dec 13, 2017</td>
</tr>
</tbody>
</table>

Service Summary

<table>
<thead>
<tr>
<th>Service</th>
<th>Page</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wireless</td>
<td></td>
<td>$265.00</td>
</tr>
<tr>
<td>803 487-5795</td>
<td>2</td>
<td>$12.01</td>
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<tr>
<td>803 487-6073</td>
<td>2</td>
<td>$12.01</td>
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<tr>
<td>803 984-6167</td>
<td>2</td>
<td>$155.82</td>
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<tr>
<td>803 984-6387</td>
<td>3</td>
<td>$85.16</td>
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<tr>
<td><strong>Total New Charges</strong></td>
<td></td>
<td><strong>$265.00</strong></td>
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</table>

Payments & Adjustments

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Visa payment posted 11/16</td>
<td>241.39CR</td>
</tr>
<tr>
<td>2</td>
<td>Wireless - Next Samsung Credit</td>
<td>28.96CR</td>
</tr>
<tr>
<td></td>
<td>803-984-6167</td>
<td></td>
</tr>
<tr>
<td><strong>Total Payments &amp; Adjustments</strong></td>
<td></td>
<td><strong>270.35CR</strong></td>
</tr>
</tbody>
</table>

Group 1 - Usage Summary - Oct 23 thru Nov 22

AT&T Unlimited Plan - Includes unlimited domestic wireless data, talk, and text. After 22GB of data usage, AT&T may slow speeds. Visit att.com/broadbandinfo for AT&T network management policies. Additional monthly access charge applies for each device. Additional restrictions apply. For more plan details see att.com/unlimitedplan (Consumer) or att.com/bizunlimited (Business).

<table>
<thead>
<tr>
<th>Data Used (GB)</th>
<th>Messages</th>
<th>Minutes</th>
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</thead>
<tbody>
<tr>
<td>803 984-6167</td>
<td>11.37</td>
<td>1,718</td>
</tr>
<tr>
<td>803 984-6387</td>
<td>4.25</td>
<td>1,165</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15.62</td>
<td>2,883</td>
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</tbody>
</table>

Manage Your Account:

Online: att.com/myatt
Mobile App: att.com/myattapp
Support: 800 331-0500 or 611 from your mobile device
TTY: 866 241-6567

For Important Information about your bill, please see the News You Can Use section (Page 3).

DUE BY: Dec 13, 2017 $265.00

Account Number 534185084427

Please include account number on your check.

AT&T MOBILITY
PO Box 557104
Atlanta, GA 30363-7104

Make checks payable to:

ON PENN PLAZA
PO Box 557104
Atlanta, GA 30363-7104

92600534185084427000000000026500000000265000003
SALE 669-1-9777-209206-17.9.2
630313 HFF, PFLEX, GRN 10.49 S
510678 NOTES, 3X3, 5PK 8.99 S
791513 INK, T252, XL, NIB 71.49 S
Subtotal: 90.97
Sales Tax: 5.46
Total: 96.43
AMEX Corp (PO) 0002

AUTH CODE 844343
TDS Chip Read
4240 0000000025610801 AMERICAN EXPRESS
TVR 00000000000
CVS Signature Verified

JOHN PURCELL 1966831651
Please create your online rewards account at officedepot.com/rewards.
You must complete your account to claim your rewards and view your status.

Shop online at www.officedepot.com

WE WANT TO HEAR FROM YOU!
Participate in our online customer survey and receive a coupon for
$10 off your next qualifying purchase of $50 or more on
office supplies, furniture and more.
(Excludes Technology. Limit 1 coupon per household/business)

www.TellOfficeDepot.com
and enter the survey code below:
X2OE PAYS WTHS

FRIDAY
12/21/2017
4:36 PM

PM 2-Day $7.20
(Domestic)
(Weight: 1 Lb 0.20 Oz)
(Expected Delivery Date)
(Tuesday 12/26/2017)
(USPS Tracking #)
(9505 9110 0802 7355 1766 24)
Insurance
(Up to $50.00 included)

Total $7.20
Credit Card Remitd
(Card Name: AMEX)
(Account #: XXXXXX0000002002)
(Approval #: 520829)
(Transaction #: 3951)

Includes up to $50 insurance

Text your tracking number to 28777
(2USPS) to get the latest status.
Standard Message and Data rates may apply. You may also visit USPS.com
USPS Tracking or call 1-800-222-1811.

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Order stamps at usps.com/shop or call
1-800 Stamps2. Go to
usps.com/clicknship to print shipping labels with postage. For other information call 1-800-ASK-USPS.
HELP

Visit: https://smart-union.org/td/secretary-and-treasurer-tools/

Email: fieldauditor@group.smart-union.org

1-216-227-5444

Call for questions and guidance

Field Audit and Support Help