



CUPE ELECTRONIC LEDGER

INFORMATION DOCUMENT

CUPE National
January 2016

Where do I get the electronic ledger?



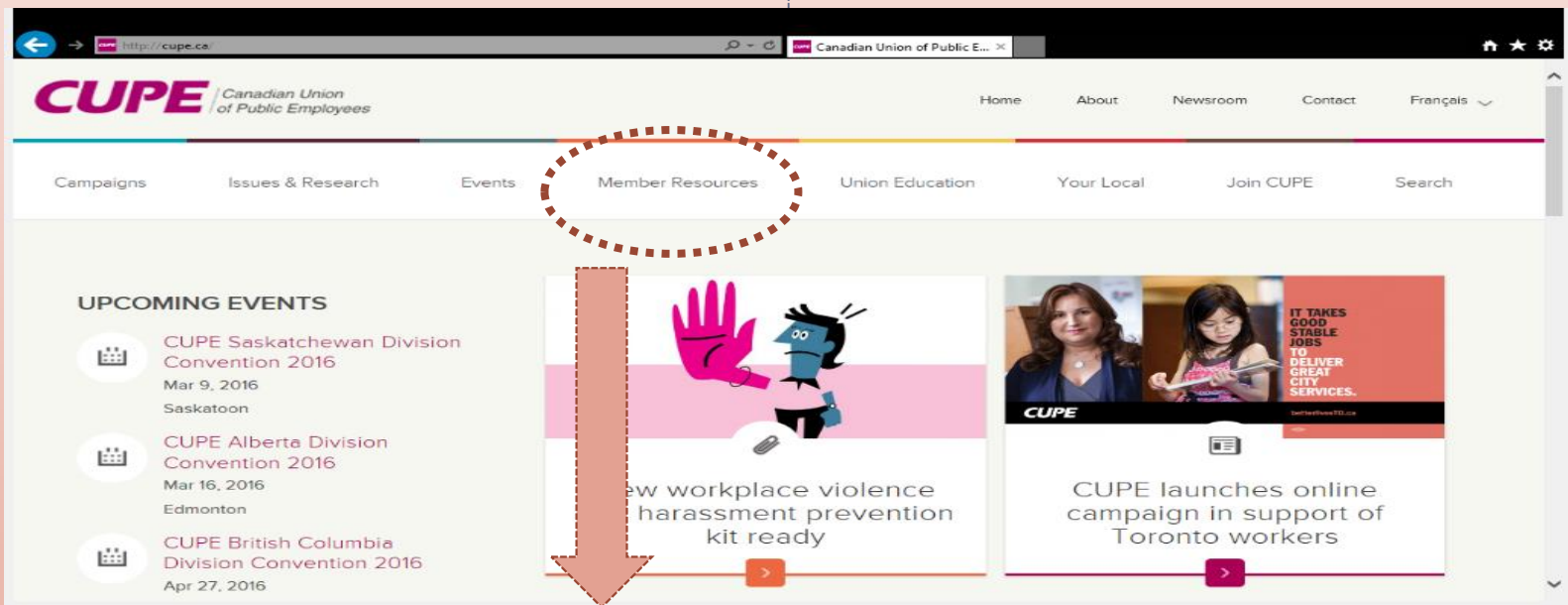
- **CUPE WEBSITE:** www.cupe.ca
 1. Member resources
 2. All resources
 3. Resources for financial officers (picture of calculator)
 4. Ledger for local union financial officers
 5. Select ledger that suits your local's fiscal period ie. Jan-Dec
 6. Download and "SAVE AS" to your computer

www.cupe.ca



- STEP 1 – Member Resources

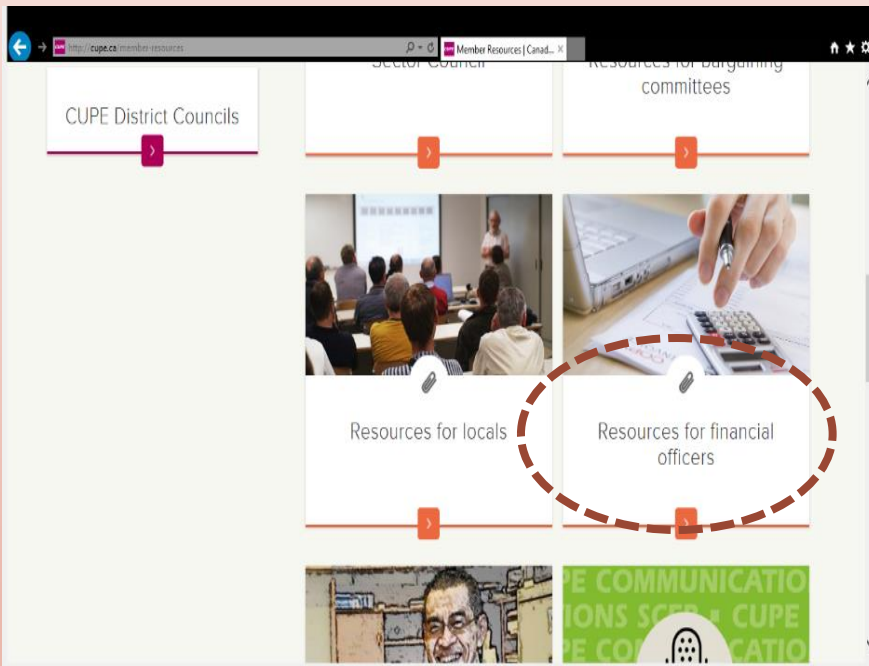
- STEP 2 – scroll down to All Resources



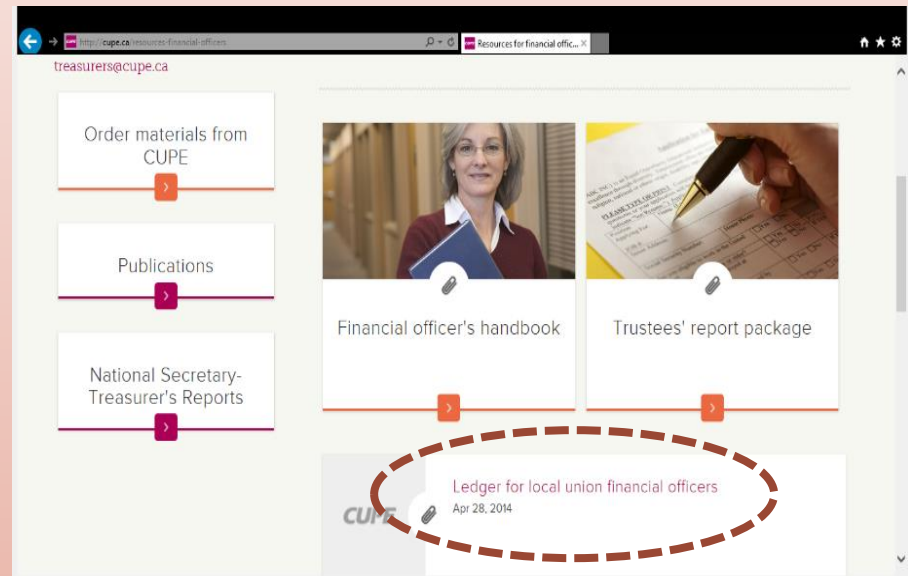
All Resources



- Step 3 – Resources for financial officers



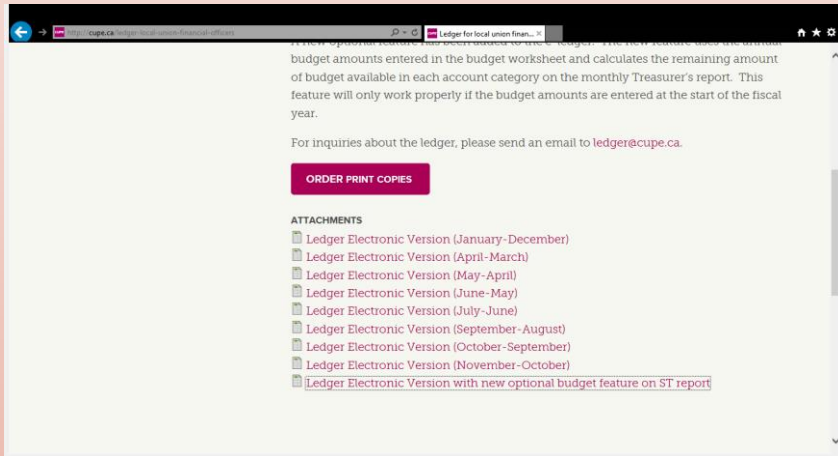
- Step 4 – Scroll down for ledger



*Disregard date: April 28, 2014
All ledgers on website can be used for any
fiscal year and are the most current
versions available*

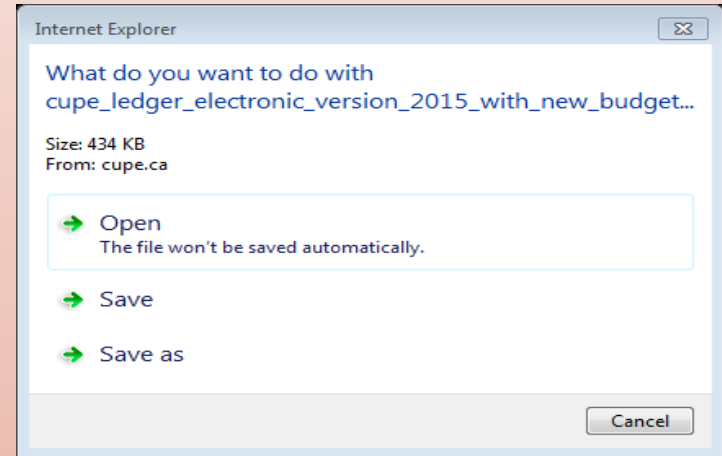


- Step 5 – Select ledger of your choice



*Depends on your fiscal period
New budget feature ledger
introduced in 2015*

- Step 6 – Download to your computer



*Save As and select location on
your computer to save the file, ie.
Ledger – 2016 Local 1234.xls*

BEFORE YOU BEGIN



Ledger opens in this worksheet - **RED**

You must enter:

1. Local Number
2. Fiscal year
3. Ending ledger balance from previous report *
4. Enter annual budget (*if using this special ledger*)

** very important otherwise your books will not balance. Comes from last year's ending RECONCILED ledger balance. If you never had a ledger, use the year end bank statement amount but make sure any outstanding cheques from previous year cashed in current year are deducted from that bank balance*

BEFORE YOU BEGIN - example



Q22

CUPE Canadian Union of Public Employees

STEPS TO TAKE BEFORE YOU BEGIN

- Enter your local number in yellow box to the right: **1234**
- Enter the reporting year in yellow box to the right: **2016**
- Enter your ending ledger bank balance from previous report in yellow box: **55,000.00**

* This will be the PREVIOUS report's ENDING ledger bank balance as indicated on screenshot below:

Total Expenses:	-	-
Surplus (Deficit) for the Period:	-	-
*Ledger Bank Balance at End of Period: (A)	-	-

Signature of Secretary-Treasurer:
Date: _____

NEW FEATURE FOR 2015: by entering your current year budget amount in the budget worksheet, the remaining budget balance will appear in each category on the monthly treasurer's

- Enter your current year budget amounts in the worksheet called "Budget" - as per link → **Budget - CURRENT YEAR**

HELPFUL HINTS

- If you need more lines - we can modify your ledger to add more rows:**
Contact CUPE National at the phone number or email address listed below.
- If you need more columns for expenses - we can customize your ledger:**
Contact CUPE National at the phone number or email address listed below.

BEFORE YOU BEGIN | Glossary | Jan | FEB-DR EX | March | AUG-SD CHQ EX | Treasurer | Trustees | Budget

Ledger with budget feature



- Only available for Jan – Dec fiscal period
- Locals must be using an annual budget
- Uses the annual budget amounts entered and calculates the remaining amount of budget funds available in each account category
- Visible on the monthly Treasurer's report to membership
- Helps with doing future year's budgets
- Better accountability

BUDGET - example



A1 : X ✓ fx BUDGET

BUDGET						
INCOME	Current Year Actual	Current Year Budget	Current Year Variance	Last Year Budget	Variance between current and last year's budgets	Next Year Budget
Dues	26,300.00	108,000.00	- 81,700.00		108,000.00	
Other	-	100.00	- 100.00		100.00	
TOTAL INCOME:	26,300.00	108,100.00	- 81,800.00	-	108,100.00	-
EXPENSES						
CUPE Per Capita	15,250.00	60,000.00	- 44,750.00		60,000.00	
Affiliation Fees	395.00	1,500.00	- 1,105.00		1,500.00	
Salaries	-		-		-	
Operating Expenses	318.00	1,000.00	- 682.00		1,000.00	
Special Purchases	-	700.00	- 700.00		700.00	
Executive Expenses	400.00	5,000.00	- 4,600.00		5,000.00	
Bargaining Expenses	-	2,000.00	- 2,000.00		2,000.00	
Grievances/Arbitration	-		-		-	
Committee Expenses	100.00	800.00	- 700.00		800.00	
Conventions/Conferences	-	1,500.00	- 1,500.00		1,500.00	
Education	-	1,000.00	- 1,000.00		1,000.00	
Contributions /Donations	200.00		200.00		-	
Other	-	200.00	- 200.00		200.00	
TOTAL EXPENSES:	16,663.00	73,700.00	- 57,037.00	-	73,700.00	-
TOTAL SURPLUS/DEFICIT:	9,637.00	34,400.00	- 24,763.00	-	34,400.00	-

BEFORE YOU BEGIN | Glossary | Jan | FEB-DR EX | March | AUG-SD CHQ EX | Treasurer | Trustees | Budget

GLOSSARY



- Provides a brief description of the types of expenses that belong in each category heading
- If you click the mouse on the expense heading, it will bring you to the glossary worksheet
- Expense headings can be changed by user – go to CELL (row 3) and right click and select cut - then type new expense name
- If changes were made, you must also change the category names on the following worksheets:
 - **Treasurer**
 - **Trustees**
 - **Budget**

GLOSSARY - example



GLOSSARY	
INCOME	DESCRIPTION
Dues	The amount of dues income received from your employer or sent to CUPE National if you are on direct remittance. (Refer to Per Capita Form - Total Remitted in Section E)
Other	All other income received by the local such as initiation fees, interest earned on term deposits, GIC, rental income, etc.
EXPENSES	DESCRIPTION
CUPE Per Capita	Per capita payments made to CUPE National or if you are on direct remittance, the amount of per capita tax withheld by CUPE National (refer to Per Capita Form - Line C-1: under "amount" column). Also include the initiation fee of \$1 per new member paid to CUPE National.
Affiliation Fees	All affiliation fees paid to provincial divisions, labour councils, district councils, provincial councils of unions, etc.
Salaries	The amount of wages and benefits for anyone hired by the local to do specific jobs such as business agents, cleaning the office, clerical support, etc.
Operating Expenses	All recurring expenses such as room rentals for executive and membership meetings, office rent, office supplies, equipment leases, phone, internet, insurance, bonding premiums, bank charges, etc.
Special Purchases	All non-recurring expenses such as equipment purchases, etc.
Executive Expenses	All expenses incurred by the executive members such as salaries/honoraria, mileage, per diem, , etc. Do not list expenses related to bargaining, grievances, arbitrations, or conventions/conferences as they have their own designated categories as listed below.
Bargaining Expenses	All expenses incurred by any member (including executive members) involved with bargaining preparations and negotiations such as lost wages, per diem, mileage, meeting rooms, bulletins, etc.
Grievances/Arbitration	All expenses incurred by any member (including executive members) in processing grievances and costs associated with arbitration such as lost wages, per diem, mileage, arbitrator's and lawyer's bills, etc.

BEFORE YOU BEGIN

Glossary

Jan | FEB-DR EX | March | AUG-SD CHQ EX | Treasurer | Trustees | Budget

“JAN” WORKSHEET



- You are now ready to enter the transactions that took place in January (top section-page 1)
- Enter transactions based on when they occurred in date order – “cash” accounting – month the cheque was written in or the deposit date
- Do not enter transactions based on the entries in the bank statement – only verify the ledger to the bank statement at the end of each month

Treasurer's monthly report to the membership



- Enter the full time and part time members from dues report from Employer that corresponds to union dues deposit
- Reports should be printed for the general membership meetings (bottom section, page 2)
- Shows the monthly totals spent per category as well as the YTD
- If using budget feature, will also show the remaining budget amounts for the year
- Includes monthly bank reconciliation report that confirms books are balanced

Treasurer's monthly report to the membership EXAMPLE



TREASURER'S REPORT TO THE MEMBERSHIP				January	2016	BANK RECONCILIATION		January
No. of Full-Time Members:	80	No. of Part-Time Members:	25			Bank Balance as per Bank Statement:		58,655.00
						Add	Income Not Recorded on Statement:	
Ledger Bank Balance from Previous Report:				55,000.00		Deduct	Outstanding Cheques	
INCOME		January	Year to Date	Remaining budget		Cheque No.	Amount	
	Dues	8,900.00	8,900.00	99,100.00		121	125.00	
	Other	-	-	100.00				
Total Income:		8,900.00	8,900.00	99,200.00				
EXPENSES		January	Year to Date					
	CUPE Per Capita	5,000.00	5,000.00	55,000.00				
	Affiliation Fees	245.00	245.00	1,255.00				
	Salaries	-	-	-				
	Operating Expenses	125.00	125.00	875.00				
	Special Purchases	-	-	700.00				
	Executive Expenses	-	-	5,000.00				
	Bargaining Expenses	-	-	2,000.00				
	Grievances/ Arbitration	-	-	-				
	Committee Expenses	-	-	800.00				
	Conventions/ Conferences	-	-	1,500.00				
	Education	-	-	1,000.00				
	Contributions/ Donations	-	-	-				
	Other	-	-	200.00				
Total Expenses:		5,370.00	5,370.00	68,330.00				
Surplus (Deficit) for the Period:		3,530.00						
*Ledger Bank Balance at End of Period: (A)		58,530.00		30,870.00				
						Total of Outstanding Cheques:		125.00
						*Ledger Bank Balance: (A)		58,530.00
						* Ledger Bank Balance in the bank reconciliation section (amount above) MUST equal the Ledger Bank Balance at End of Period in the Treasurer's Report to the Membership. A = A		
						**If an amount appears in the box to the right your ledger is NOT in balance (see note ab		

Investments



- This section will help track the local's investments and interest rates as well as their redemption dates
- Remember to enter the total amounts into the annual Treasurer's report so that it appears on the "Assets" section of the Trustees report
- Can cut/paste from one month into subsequent months

Investments - example



D92

Signature of Secretary-Treasurer:

Date: _____

Savings/GIC/Long Term Deposits					
Financial Institution	Original Deposit Amt	Interest Rate	Maturity Date	Anticipated Interest Amount at Maturity	Anticipated Total Amount at Maturity
Credit Union - EFG Co.	10,000.00	1.00%	3/31/2017	100.00	10,100.00
					-
					-
TOTAL	10,000.00			100.00	10,100.00

BEFORE YOU BEGIN | Glossary | Jan | FEB-DR EX | March | AUG-SD CHQ EX | Treasurer | Trustees | Budget

BANK RECONCILIATION



Must be done monthly

- Enter the ENDING balance on bank statement, ie Jan 31
- ADD: deposits not yet recorded (*very rare: this is only if you arrive at the bank on the 31st of the month after they've closed the day and are working on the next business day*)
- LESS: outstanding cheques
 - Using “cheque is cleared” column: check off (✓) the cheques that have cleared bank account
 - The ones not checked off are the o/s cheques for that month
 - Bring forward any cheques still not cashed from previous months – they need to be manually brought forward until cleared


BANK REC (cont'd)

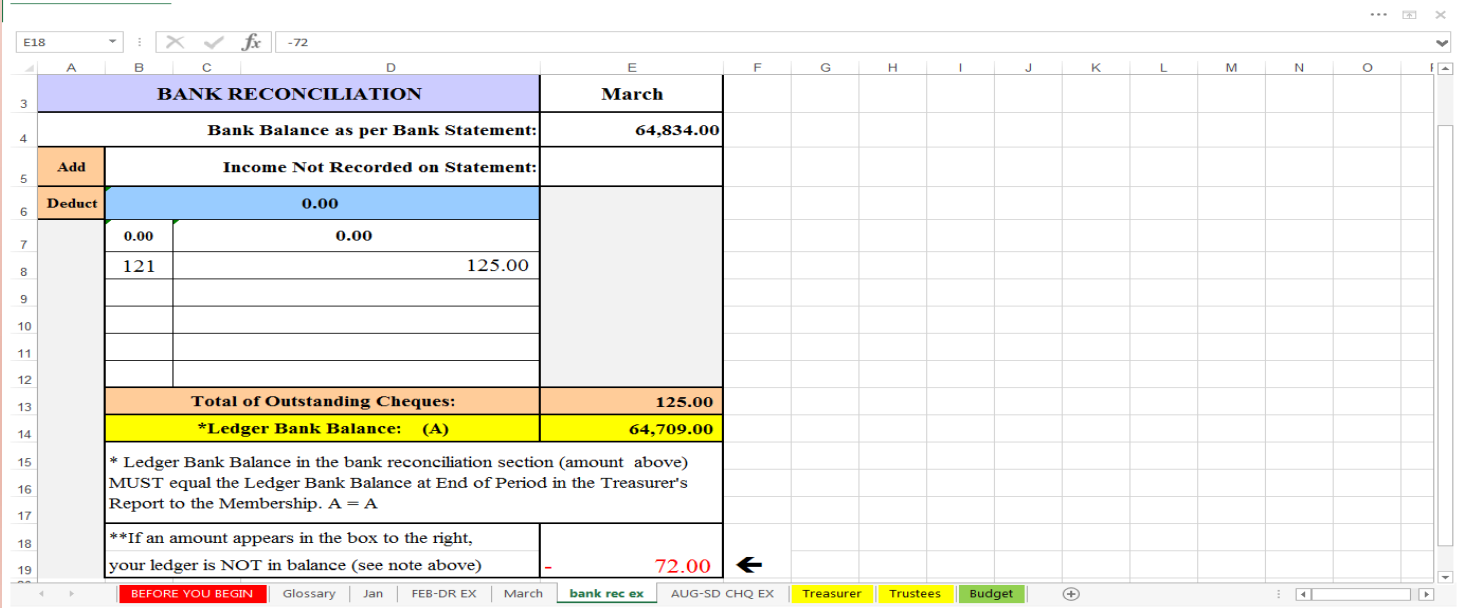


- Record any bank service charges
 - Under “Operating Expenses”
- Record any interest income earned
 - Under “Other Income”
- Verify that the bank has cleared a cheque or entered a deposit for the correct amount
- Verify that the cheque or deposit amount is properly recorded in the ledger

BANK REC (cont'd)



- Once all entries from ledger are verified to bank statement and all o/s cheques are recorded
- If an amount appears in **RED** at the bottom of the bank reconciliation  **YOU ARE NOT BALANCED**



BANK RECONCILIATION		March
Bank Balance as per Bank Statement:		64,834.00
Add	Income Not Recorded on Statement:	
Deduct	0.00	
	0.00	0.00
	121	125.00
Total of Outstanding Cheques:		125.00
*Ledger Bank Balance: (A)		64,709.00
* Ledger Bank Balance in the bank reconciliation section (amount above) MUST equal the Ledger Bank Balance at End of Period in the Treasurer's Report to the Membership. A = A		
**If an amount appears in the box to the right, your ledger is NOT in balance (see note above)		
		- 72.00

NOT BALANCED??



- Transposition error: two digits are reversed (transposed)
result will always be divisible by 9
 - Cheque entered as \$ 91.75 but should have been \$19.75
 - Difference is $72 / 9 = 8$
- Bank cleared a cheque for the wrong amount
- Bank service charges or interest were not recorded in ledger
- Entered something twice – verify other months as well
- Outstanding cheques not properly flagged as cleared or forgot to bring forward o/s cheques from a previous month
- Always verify that you used the ending bank statement amount
- Amounts might have been entered using an improper number format
 - ie. 12,75 should have been 12.75 (used a comma instead of a decimal point)

STALE DATED CHEQUE



- How many months before a cheque is considered stale dated?

6 months

- Notify the person or organization to whom the cheque was written to and advise them that it will be re-issued

How to record stale dated cheque



STEP 1:

In the current month's ledger sheet, enter a negative amount in the same expense category that the original cheque was recorded – description column: “reverse stale dated cheque”

** *This will net the total expense to zero as the original cheque was already recorded as a positive expense*

How to record stale dated cheque



STEP 2:

Remove the original cheque number from the outstanding cheques list on the bank reconciliation

STEP 3:

Re-issue a new cheque and enter into ledger in the current month in the same expense category as originally recorded in

Stale dated cheque - EXAMPLE



CUPE Canadian Union of Public Employees				PLEASE NOTE: YOU CAN ONLY ENTER TRANSACTIONS IN THESE TWO CATEGORIES: INCOME OR EXPENSES. THE AMOUNTS ENTERED WILL AUTOMATICALLY APPEAR IN THE														
MONTH		August		BANK		INCOME		EXPENSES										
Date	Chq #	Cheque is cleared v	Name of Payee or Description	Revenue	Expenditures	Dues	Other	CUPE Per Capita	Affiliation Fees	Salaries	Operating Expenses	Special Purchases	Executive Expenses	Bargaining Expenses	Grievances/ Arbitration	Committee Expenses	Conventions / Conferences	
10	121		REVERSE STALE DATED CHQ FROM JAN	-	125.00						-	125.00						
10	135		REPLACEMENT CHQ ABC CO.	-	125.00						125.00							
TOTAL:				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local No:		1234		TOTAL INCOME:		-							TOTAL EXPENSES:		-			

TREASURER'S REPORT TO THE MEMBERSHIP			August	2016	BANK RECONCILIATION		August
No. of Full-Time Members:		No. of Part-Time Members:			Bank Balance as per Bank Statement:		
Ledger Bank Balance for Beginning of Period:				64,637.00	Add	Income Not Recorded on Statement:	
INCOME		August	Year to Date	Remaining budget	Deduct	Outstanding Cheques	
	Dues	-	26,300.00	81,700.00	Cheque No.		Amount
	Other	-	-	100.00	STEP 2 - REMOVE FROM O/S CHQ LIST		
Total Income:		-	26,300.00	81,800.00			
EXPENSES		August	Year to Date				

Direct Remittance



- Employer sends the dues cheques directly to CUPE National (Total Remitted Line: \$4,400 PLUS any amounts in prepayment section C-3: \$4,500)
- CUPE National deducts their share of per capita tax (\$5000)
- Bonding fee of \$98 is deducted from rebate cheque
- Net result is rebate cheque sent to local (\$3802)

$$4400 + 4500 - 5000 - 98 = 3802$$

DR. PER CAPITA FORM - example



COPIE SCIT / Syndicat canadien de la fonction publique
1375, boul. St. Laurent Blvd., Ottawa, ON K1G 0z7 TEL / TEL: 1-800-363-2873 FAX: 613-237-5508

MONTHLY PER CAPITA FORM – FORMULAIRE MENSUEL DE LA CAPITATION
YELLOW COPY TO BE RETAINED BY LOCAL – COPIE JAUNE À CONSERVER PAR LA SECTION LOCALE

A DIRECT REMITTANCE REMISE DIRECTE		MONTH MOIS	LOCAL SECTION LOCALE
1/4/2016		12-2015	1234
PER CAPITA LAST PAID (MONTH, YEAR) DERNIÈRE CAPITATION PAYÉE (MOIS, ANNÉE)		MEMBERSHIP – EFFECTIF	
		FULL TIME PLEIN TEMPS	PART TIME TEMP PARTIEL
B DESCRIPTION			
1 LAST MONTH MOIS DERNIER	TOTAL MEMBERSHIP REPORTED INCLUDING RAND FORMULA PAYEES TOTAL DE L'EFFECTIF INSCRIT Y COMPRIS LES COTISANTS EN RAISON DE LA FORMULE RAND		
2 CURRENT MONTH MOIS COURANT	TOTAL MEMBERSHIP REPORTED INCLUDING RAND FORMULA PAYEES FOR THE MEMBERS WHO PAID UNION DUES FOR THE CURRENT MONTH TOTAL DES MEMBRES QUI ONT PAYE LEURS COTISATIONS SYNDICALES POUR LE MOIS COURANT, Y COMPRIS CEUX QUI PAIENT EN VERTU DE LA FORMULE RAND		80 23
C PER CAPITA - CAPITATION			
TOTAL AVERAGE REGULAR WAGES FOR THE MONTH (full time and part time) TOTAL DES SALAIRES MENSUELS RÉGULIERS MOYENS (plein temps et temps partiel)		RATE RATA	AMOUNT/MONTANT
1 Use Wages / Utiliser Salaires <input type="checkbox"/> OR/OU 1.5 %		\$ 588,235.29	5,000.00
2 STRIKE FUND LEVY ARTICLE 14.1(e) – AS PER THE TOTAL WAGES REPORTED ON LINE C1 PRÉLEVEMENT CAISSE DE GRÈVE ARTICLE 14.1(e) – SELON LE TOTAL DES SALAIRES INSCRIT À LA LIGNE C1		@0.85%	
3 PREPAYMENT		@0.04%	
FIRST PAY PERIOD RECEIVED			4,500.00
4 INITIATION FEES ARTICLE 14.1(f) (REMIT \$1.00 FOR EACH NEW MEMBER INITIATED) DROITS D'ADHESION ARTICLE 14.1(f) (PAYEZ 1.00 \$ POUR CHAQUE NOUVEAU MEMBRE)			
5 ADJUSTMENTS (PLEASE SPECIFY) AJUSTEMENTS (S.V.P. PRÉCISER)			
REBATE / REMBOURSEMENT			3,802.00
D OTHER PAYMENTS - AUTRES PAIEMENTS			
1 PAYMENT OF INVOICES PAIEMENTS DES FACTURES	2	5 LABOUR COLLEGE OF CANADA COLLEGE CANADIEN DES TRAVAILLEURS	
2 INTEREST INTÉRÊT		6 CUPE GLOBAL JUSTICE FUND INC. FONDS DU SCFP POUR LA JUSTICE MONDIALE INC.	
3 BONDING CAUTIONNEMENT	98.00	7 OTHER (PLEASE SPECIFY) AUTRES (S.V.P. PRÉCISER)	
4 LOAN PRÊT		8 SUB-TOTAL (LINE 5 D.1 TO D.7 INCLU 8/VE) SOMME PARTIELLE (LIGNE 5 D.1 À D.7 INCLU 8/VE)	98.00
E SECRETARY-TREASURER: NAME/ADRESS SECRETAIRE-TRESORIER (E): NOM/ADRESS		IF CHANGE IN SECRETARY-TREASURER, PLEASE CONTACT US AT: 1-800-363-2873 OR PERCAPITA@CUPE.CA	TOTAL REMITTED
Local 1234 Secretary-Treasurer		SI CHANGEMENT DE SECRETAIRE-TRESORIER (E), S.V.P. CONTACTEZ NOUS: 1-800-363-2873 OU CAPITATION@SCFP.CA	4,400.00
		CHEQUE NO. N° DU	2674
		VERIFIED VÉRIFIÉ	LM
		TOTAL REMITTED IS 2 ND PAY PERIOD	

Expense – Per Capita

Revenue – Dues

Expense – Operating

Revenue – Dues

Direct Remittance (cont'd)



- Rebate cheque is deposited by local, but you want to include the total revenue and total expense in ledger

CUPE /Canadian Union of Public Employees													
MONTH		February		BANK		INCOME		EXPENSES					
Date	Chq #	Cheque is cleared	Name of Payee or Description	Revenue	Expenditures	Dues	Other	CUPE Per Capita	Affiliation Fees	Salaries	Operating Expenses	Special Purchases	Executive Expenses
3	123	✓	District Council	-	150.00				150.00				
5	124		Local 789 for strike support	-	200.00								
20			CUPE NTL REBATE CHQ \$3802 (DEC PC)	8,900.00	5,098.00	8,900.00		5,000.00			98.00		
30			BANK S/C	-	3.25						3.25		
TOTAL:				8,900.00	5,451.25	8,900.00	-	5,000.00	150.00	-	101.25	-	-
Local No:			1234	TOTAL INCOME:				8,900.00		TOTAL EXPENSES:			

DO NOT JUST POST REBATE CHEQUE AS REVENUE

EXTRA BITS OF INFO.



- Cheque (#125) is for multiple expenses
- How to void cheque (#127)

N102 : X ✓ fx

CUPE Canadian Union of Public Employees

PLEASE NOTE: You can only enter transactions in these two categories: Income or Expenses. The amounts entered will automatic

MONTH		March		BANK		INCOME		EXPENSES									
Date	Chq #	Cheque is cleared ✓	Name of Payee or Description	Revenue	Expenditures	Dues	Other	CUPE Per Capita	Affiliation Fees	Salaries	Operating Expenses	Special Purchases	Executive Expenses	Bargaining Expenses	Grievances/ Arbitration	Committee Expenses	Convention Conferenc
2	125	✓	Brother Bob	-	300.00								200.00				100.00
3	126	✓	Sister Sue	-	200.00								200.00				
15			Dues rec'd Employer (Feb)	8,500.00	-	8,500.00											
17	127		VOID	-	-												
20	128	✓	CUPE NTL (Jan PCT)	-	5,250.00			5,250.00									
25	129	✓	EFG Co.	-	91.75						91.75						
TOTAL:				8,500.00	5,841.75	8,500.00	-	5,250.00	-	-	91.75	-	400.00	-	-	100.00	-
Local No:			1234	TOTAL INCOME:		8,500.00				TOTAL EXPENSES:				5,841.75			

BEFORE YOU BEGIN | Glossary | Jan | Feb | **March** | Aug | Treasurer | Trustees | Budget

cont'd



- What if ##### appears in a column?

Use mouse cursor and highlight the column or row grids and click and drag to widen column or row

- What if information entered in description column doesn't appear properly?

Make row height bigger and use "wrap text"

- How do I hide / unhide rows?

Highlight rows to hide, right click mouse - "hide"

To unhide, highlight rows above and below the hidden section, right click mouse - "unhide"

ANNUAL TREASURER'S REPORT



- This worksheet is **YELLOW** tab
- Both pages must be printed and given to Trustees
- Annual summary of all the month's totals
- Year end bank reconciliation
- Both pages must be returned to CUPE National

ANNUAL TREASURER'S REPORT EXAMPLE



TREASURER'S REPORT TO THE TRUSTEES

January TO December

LOCAL NO.: 1234
YEAR: 2016

Ledger Bank Balance from Previous Report: 55,000.00

Membership from Previous Report: Full-Time: 75, Part-Time: 25

MONTHLY TOTALS

Month	INCOME		EXPENSES													MEMBERS	
	Dues	Other	CUPE Per Capita	Affiliation Fees	Salaries	Operating Expenses	Special Purchases	Executive Expenses	Bargaining Expenses	Grievances / Arbitration	Committee Expenses	Conventions / Conferences	Education	Contributions/ Donations	Other	Full-Time	Part-Time
Jan	8,900.00	-	5,000.00	245.00	-	125.00	-	-	-	-	-	-	-	-	-	80	25
Feb	8,900.00	-	5,000.00	150.00	-	101.25	-	-	-	-	-	-	-	200.00	-	80	23
March	8,500.00	-	5,250.00	-	-	91.75	-	400.00	-	-	100.00	-	-	-	-	79	22
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
June	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
July	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	26,300.00	-	15,250.00	395.00	-	318.00	-	400.00	-	-	100.00	-	-	200.00	-	20	6
TOTAL INCOME:			26,300.00		TOTAL EXPENSES:			16,663.00		AVERAGE MEMBERSHIP:		20		6			
*Ledger Bank Balance at End of Period: (A)												64,637.00					

BEFORE YOU BEGIN | Glossary | Jan | Feb | March | Aug | Treasurer | Trustees | Budget

TRUSTEES' REPORT



- This worksheet is **YELLOW** tab
- Must be verified, printed and signed by Trustees
- Indicate the local's dues structure information
 - for example; 1.5%
- Must be sent to CUPE National

TRUSTEES' REPORT - EXAMPLE



TRUSTEES' REPORT FOR THE PERIOD		January	TO	December
LOCAL NO.	1234			
YEAR	2016			
Balance from Previous report	55,000.00			
COMES FROM TREASURER'S REPORT				
INCOME AND EXPENSES				
INCOME				
Dues	26,300.00			
Other	-			
TOTAL INCOME:	26,300.00			
EXPENSES				
CUPE Per Capita	15,250.00			
Affiliation Fees	395.00			
Salaries	-			
Operating Expenses	318.00			
Special Purchases	-			
Executive Expenses	400.00			
Bargaining Expenses	-			
Grievances/Arbitration	-			
Committee Expenses	100.00			
Conventions/Conferences	-			
Education	-			
Contributions /Donations	200.00			
Other	-			
TOTAL EXPENSES:	16,663.00			
Surplus (Deficit) for the period	9,637.00			
LEDGER BANK BALANCE AT END OF PERIOD:	64,637.00			
NUMBER OF MEMBERS				
		Full-Time	Part-Time	
Beginning of Period	80	25		→ COMES FROM JAN INFO
End of Period				→ COMES FROM DEC NFO
Difference	80	25		
Is your local's union dues rate based on a % or flat rate?				
Please indicate the dues rate				
→ HAVE TO FILL IN MANUALLY				
→ HAVE TO FILL IN MANUALLY				
ASSETS AND LIABILITIES				
ASSETS				
Ledger Bank Balance	64,637.00			
Other Bank Account - ie. Savings	-		→ COMES FROM TREASURER'S REPORT	
Union Dues Owing to Local	-			
Investments Owned by Local (at cost)	-			
Value of Property and Equipment (at cost)	-			
Other				
	-			
	-			
	-			
TOTAL ASSETS:	64,637.00			
LIABILITIES				
Other				
	-			
	-			
	-			
TOTAL LIABILITIES:	-			

REPORTS TO CUPE NATIONAL



You must submit the following documents as per CUPE Constitution:

- Trustees' Report
- Written report to membership
- Written report to President and Secretary-Treasurer
- Written responses from the Secretary-Treasurer regarding the recommendations proposed

In addition, we should also receive the following:

- Secretary-Treasurer's report with bank reconciliation completed and balanced
- Trustees' Checklist (*yellow questionnaire booklet*)

NOTE: copies of the above documents must also be sent to your National Servicing representative

Article B.3.12

B.3.12 Duties of Trustees

- (a) Trustees must audit the financial records of the Local Union and examine or inspect all property and assets of the Local Union at least once a year. After completing the audit, the Trustees must make a written report of any recommendations or concerns about how the Secretary-Treasurer keeps the financial records, funds and accounts of the Local Union. The written report will be sent to the President and Secretary-Treasurer.

- (b) After completing the audit, the Trustees will report in writing on the condition of the funds and accounts and the number of members in good standing, admitted, expelled, suspended or withdrawn to the next regular membership meeting of the Local Union. The written report will also contain:
 - (i) any information that the Trustees find necessary for the honest and efficient administration of the Local Union;
 - (ii) a copy of the written report made to the President and Secretary-Treasurer under Article B.3.12(a); and
 - (iii) a copy of the written response of the Secretary-Treasurer.

- (c) The Trustees must send to the National Secretary-Treasurer and to the assigned National Representative:
 - (i) a Trustees' Report on the form approved by the National Secretary-Treasurer;
 - (ii) a copy of their written report to the membership;
 - (iii) a copy of the written report made to the President and Secretary-Treasurer under Article B.3.12(a); and
 - (iv) a copy of the written response of the Secretary-Treasurer.

MODIFICATIONS



- Ledgers can be modified (within reason) to meet your local's needs, ie. extra rows/columns
- Space is limited, therefore difficult to add too many additional columns (max. 3)
- If more detailed reporting of expenses is required by local, perhaps look into computerized accounting software programs, ie. Quickbooks or Simply Accounting
- This ledger was designed for small/medium locals
- Ledgers that are customized for your local should be retained as a blank template for future years

NEED ASSISTANCE?



- **Servicing rep**
- **1-800-363-2873**
 - option #5 – Linda Marcoux
 - option #7 – Isabelle Gendron
- ledger@cupe.ca
- lmarcoux@cupe.ca
- cupe.ca/resources-financial-officers