

**POLICY and PROCEDURAL MANUAL**

**of the**

**LAS VEGAS HAWAIIAN CIVIC CLUB**

**Prepared by Jeff Pagan**

**August 1, 1992**

**Adopted by Board of Directors  
September 5, 1992**

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**This Policy and Procedure Manual in its entirety shall be revised to an original format encompassing any and all previous years revisions as so adopted by the Las Vegas Hawaiian Civic Club. The next complete revision will occur on August 1, 1997.**

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## INTRODUCTION

**This** Policy and Procedure Manual has been developed on behalf of the **Las Vegas Hawaiian Civic Club** for purposes of providing a framework through which the goals and objectives of the Civic Club can be accomplished in **an** organized manner.

As **with** all Manuals, new ideas replace old concepts and from time to time we can all expect such to create change which only benefits the overall direction of the **Las Vegas Hawaiian Civic Club**. Therefore, it is very **important that** we recognize change **as** a growing process and because of such changes ... this **Manual** with its policies and procedures cannot be considered as final, but as a tool through which the Civic Club can successfully achieve **its** goals and desires.

Additions, deletions **and/or** revisions to **this** Manual will require discussion, debate and input from the Board of Directors and ultimately implemented by the President in accordance with the powers vested under the Constitution and **By-Laws** of the Civic Club.

As a tool, this Policy and Procedure **Manual** sets **forth** direction and guidance to individuals associated **with** the various standing and/or **ad hoc** committees established by the Civic Club. The intent of this Manual is not to get "bogged down" **with language** or legislate ideas that become cumbersome to achieve, but rather focus on simplicity versus technicality, commonality versus contradiction, **simple** English versus jargon and more **importantly** comprehended by our membership.

**What follows on the subsequent** pages **will** be presented in a simple format beginning **with** a policy statement, subject **matter**, appropriate assigned committee or individual (as needed), objective and methodology.

## TABLE OF CONTENTS

### **LAS VEGAS HAWAIIAN CIVIC CLUB CONSTITUTION AND BY-LAWS POLICY and PROCEDURAL MANUAL**

- I. DEFINITIONS**
- II. ADMINISTRATIVE POLICY'S**
  - (1) Inventory Control**
    - A. Inventory Control**
    - B. Disbursement of Inventory**
  - (2) Charitable and Welfare of Hawaiian People**
    - A. Identification of Charitable Project**
    - B. Time Table of Events**
  - (3) Standing and Ad Hoc Committees**
    - A. Structure**
    - B. Meetings**
    - C. Agendas/Note Taking**
    - D. Budget Preparation**
  - (4) Committee duties and Responsibilities**
  - (5) Workshops**
  - (6) Convention**

### **III. ADMINISTRATIVE PROCEDURES**

- (1)
  - A. **Constitution and By Laws Committee**
  - B. **Dudes and Responsibilities**
  
- (2)
  - A. **Budget and Finance Committee**
  - B. **Duties and Responsibilities**
  
- (3)
  - A. **Scholarship Committee**
  - B. **Duties and Responsibilities**
  
- (4)
  - A. **Membership Committee**
  - B. **Duties and Responsibilities**
  
- (5)
  - A. **Newsletter**
  - B. **Duties and Responsibilities**
  
- (6)
  - A. **Workshops**
  - B. **Training Workshops**
  - C. **Educational Workshops**
  - D. **Workshop Preparation and Coordination**
  
- (7)
  - A. **Hospitality Committee**
  - B. **Duties and Responsibilities**
  - C. **Health and Welfare of Club Members**

### **IV. FISCAL POLICY STATEMENT**

- **Budget and Finance Committee role**
  - A. **Meetings**
  - B. **Members**
  - C. **Chairperson**

- **Budget/Audits/Process**
  - A. **Annual Audit**
  - B. **Budget Development**
  - C. **Budget Process for Consideration**
    - **Committee Level**
    - **Project Level**
    - **Budget modifications and/or revisions**
  
- **Reporting of Income and Expenditures**
  - A. **Chart of Accounts**
    - (1) **Administration**
    - (2) **Civic Club Projects**
    - (3) **Club Activities**
    - (4) **Mainland Council**
  - **Sub-Accounts (line items)**
  
  - B. **Reporting of Income**
  - C. **Percent Distribution of Income**
  - D. **Expenditures**
  - E. **Check Disbursements**

## V. FORMS

## DEFINITIONS

**POLICY:** A general position statement that represents the goals and **ideals** of **the Las Vegas Hawaiian Civic Club**. Such statements are generally brief and limited to a few sentences.

Example: **It shall be the Policy of the Las Vegas Hawaiian Civic** to insure that its members are informed and made aware of all its activities.

**SUBJECT MATTER:** A topic or singular issue.

Example: **Fund Raising.**

**APPROPRIATE COMMITTEE:** A standing committee as identified within the Constitution and **By-Laws** of **the Las Vegas Hawaiian Civic Club**. May also be **an Ad-Hoc Committee** created to achieve a special function.

Example: Budget and Finance Committee

**ASSIGNED INDIVIDUAL:** Any member of the Las Vegas **Hawaiian Civic Club** in good standing.

Example: 1st Vice President

**OBJECTIVE:** **An** objective basically states "what" we want to achieve and "**why**" as related to the subject matter. Objectives will indicate a "purpose" or **direction** to take.

**Example:** (Using the subject matter: Fund Raising) To generate funds to carry out various activities and general business of the Civic Club.

**METHODOLOGY:** The **explanation** of "How" **an** objective will be carried **out**.

Example: (Using the above stated objective)

Through various fund raising activities to be conducted once per quarter. **Such** activities **may** include but not limited to an **annual** luau, pot-luck luncheons, **awards** dinners, etc.

**DEFINITIONS, continued**

**PROCEDURE:** Organized steps to follow whereby an individual or committee can meet the methodology as presented.

**Example:** Step 1 - Establish a time frame for completion to include projected dates and/or times if necessary.

**BOARD OF DIRECTORS:** All elected positions of the Civic Club, plus chairpersons of standing committees.

**GENERAL MEMBERSHIP:** Members of the Las Vegas Hawaiian Civic Club.

**'JUST CAUSE':** Abandonment of post. Failure to response to written and/or documented correspondence ~~within~~ a thirty (30) day period of such issuance. Neglect of attendance of responsibility without explanation in a timely manner. A demonstrated lack of respect for a club member, Board of Director and/or general Hawaiian community.

**FISCAL YEAR:** January through December.



## ADMINISTRATIVE POLICY # 2

It shall be the Policy of the Las Vegas Hawaiian Civic Club to bring the awareness of the charitable and welfare of its members and Hawaiians as a whole to the general membership when a hardship situation arises.

SUBJECT: Charitable and Welfare of Hawaiian People

ASSIGNED COMMITTEE: Charitable and Welfare

### OBJECTIVE

To keep the membership apprised of the Charitable and Welfare of its members as well as the Hawaiian Community. To identify appropriate charitable **organizations** benefitting Hawaiians as an Association project.

### PROCEDURE

#### A. IDENTIFICATION OF CHARITABLE PROJECT

The Committee **will** be responsible for identifying one or more charitable **organizations** best benefitting Hawaiians as a major project endeavor. Charitable organizations must be identified no later **than** the month of November each year for approval by the membership at its December general meeting.

Established projects, activities and/or events benefitting an approved charitable organization will commence in January.

#### B. TIME TABLE OF EVENTS

The Committee will establish a monthly schedule of events for purposes of achieving its **main** objective serving approved charitable organizations. Such time table of events will be published in the civic club newsletter each month and announced at all general membership meetings.

ADMINISTRATIVE POLICY # 3

It shall be the Policy of the Las Vegas Hawaiian Civic Club to involve its members in various **Standing** Committees as established within its Constitution and Bylaws.

SUBJECT: Standing and Ad **Hoc** Committees

ASSIGNED COMMITTEE: N/A

OBJECTIVE

to establish a procedure whereby the formation, selection, and communication process of various standing and/or ad **hoc** committees can be utilized.

PROCEDURE

T

A. STRUCTURE

Standing Committees are defined under the Constitution and **Bylaws**. These represent:

- Na Mea Hawaii
- Historian
- Constitution and By **Laws**
- Scholarship
- Charitable and Welfare
- Ways **and** Means
- Membership
- Hospitality
- Telephone
- Budget and Finance Committee

These ten (10) standing committees are delegated under the authority of various elected officers of the Civic Club. All report to the general membership.

Chairpersons of the various standing committees fall under either the President, 1st Vice President, 2nd Vice President or Corresponding Secretary.

Ad Hoc committees serve for a limited duration. Generally these are established for purposes of achieving a specific goal or project when the outcome is that of necessity. Ad hoc committees and its chairpersons are appointed by the President. No Board of Directors or general membership **approval** is needed. Ad hoc committee Chairpersons report directly to the President, who in **turn**, reports their progress to the Board of Directors.

## ADMINISTRATIVE POLICY # 3

continued

### **B. MEETINGS**

Generally, all Standing Committees should meet no less than twice per quarter. Meetings are called by the appointed Chairmen at a time and location agreed upon by the majority of committee members.

### **C. AGENDAS/NOTE TAKING**

All Committee Chairpersons are responsible for **taking** notes at its meetings. In the event an agenda, if needed, is developed .. a copy of which must be transmitted to the President of the Las Vegas Hawaiian Civic Club no less than three (3) days prior to such occurrence. For expediency, a telephoned agenda to the President will be accepted.

Chairpersons are to keep all of their notes in a folder to be provided by the Civic Club. Notes taken must be legible and to include all motions made, by whom etc. as a matter of record. Chairpersons may, if so desired, to type up or record the minutes of its committee progress. All notes, **recordings** and/or minutes taken at any committee meeting during the calendar year is to be **turned** over to the Recording Secretary for file reference.

The President of the Las Vegas Hawaiian Civic Club may attend any and all committee meetings as so desired. His or Her role at committee meetings is to serve as an observer or **consultant** to ensure **that** the direction and goals of the committee are in line with those of the Civic Club. The President serves as a no voting committee member.

### **D. BUDGET PREPARATION**

Each committee must prepare a budget for purposes of operation. Budgets are to be submitted in accordance with the procedures as outlined under Fiscal Policy # 1.

## ADMINISTRATIVE POLICY # 4

It shall be the Policy of the Las Vegas Hawaiian Civic Club to define the duties and responsibilities of its various Standing Committees as established ~~within~~ its Constitution and Bylaws.

SUBJECT: Committee duties and Responsibilities

ASSIGNED COMMITTEE: N/A

### OBJECTIVE

To define the duties and responsibilities of the various standing committees which operate under ~~the~~ Constitution and Bylaws. While this objective is broad, its intent is not to limit that which is stated on the following pages.

**The** purpose of this objective is to present a outline format through which Committee Chairpersons can follow when coordinating the activities of the assigned committee. More importantly, the procedures as presented eliminates duplication between each committee roles **and** responsibilities.

#### Advancement of funds

No funds shall be advanced unless such is available and budgeted under the appropriate line item within the Chart of Account established.

All monetary advances will be limited a maximum of \$50.00. Any expenses over \$50.00 will be reimbursed by the Treasurer provide that **appropriate** receipts have been submitted. Receipts not submitted within ten (10) days ~~from~~ the date on the check, will not be reimbursed. No receipt, no reimbursement.

Committee chairpersons shall be held accountable to all funds advanced. Board approval is needed prior to using **any** advanced funds for purposes other than its intended usage. Failure to obtain Board approval will result in a monetary penalty assessment against the individual to be **determined by the** Board.



## ADMINISTRATIVE POLICY # 6

It shall be the Policy of the Las Vegas Hawaiian Civic Club to participate when fiscally possible, in Mainland Council meetings, conventions and other activities for purposes of providing input on Hawaiian affairs facing Pacific Islanders.

SUBJECT: **Mainland** Council Activities

ASSIGNED COMMITTEE: Not Applicable

ASSIGNED INDIVIDUAL: President

### OBJECTIVE

To allow the President of the Las Vegas Hawaiian Civic Club, elected Association Delegates, **interested** members of the **Board** of Directors, chairpersons of standing committees, **and** civic club members an opportunity to participate when fiscally possible at activities held by the Mainland Council such as various meetings **and/or** conventions.

### PROCEDURE

**(1)** Mandatory Representatives to Mainland Council

In accordance with the Las Vegas Hawaiian Civic Club Constitution and By-Laws (Section 7) Delegates to Mainland Council will consist of the President and two (2) delegates elected by the general membership.

Elected Delegates shall serve for a two-year term.

**(2)** Other Representatives.

Every member is encouraged to participate in Convention. No selection of these members are necessary.

**(3)** Funds for the President and the two (2) elected delegates to attend convention will be made available through a percentage of all income generated by the Civic Club. (See Fiscal Policy # 2 for specific process and procedures)

## ADMINISTRATIVE PROCEDURE # 1

### A. CONSTITUTION AND BY LAWS COMMITTEE

**The Chairperson is appointed by** the 1st Vice President for a term of two (2) years. Appointments are made prior to the first meeting of Board of Directors held in January. In the event the chairperson position should become vacant, another appointment will be made. **During** the interim period, the 1st Vice President will serve as its chair.

Membership shall consist of no less **than** three Civic Club members-

### B. DUTIES AND RESPONSIBILITIES

1. Furnish all members **with** a current copy of the Club Constitution and By **Laws**, to include any and all amendments **and/or** additions.
2. Advise the membership on an annual basis the method through which changes to the Constitution and By Laws can be implemented.
3. Research and report on all questions related to the Articles of Incorporation and the Constitution **and** By Laws.
4. Assures that the Constitution **and** By Laws **is** consistent with, and conforms to the Constitution and By **Laws** of the Hawaiian Civic Club.
5. **When necessary**, report to the General Membership on its activities.
6. Coordinates any action necessary to ensure non-profit **tax** status is in place.

## ADMINISTRATIVE PROCEDURE # 2

### A. BUDGET AND FINANCE COMMITTEE

The Chairperson is appointed by the 1st Vice President for a term of two (2) years. Appointments are made prior to the first meeting of Board of Directors held in January. In the event the chairperson position should become vacant, another appointment will be made. During the interim period, the 1st Vice President **will** serve as its chair.

Membership shall consist of no less **than** three Civic Club members, of which one must be the Club Treasurer.

### B. DUTIES AND RESPONSIBILITIES

1. Reviews all budget request as presented by various committees operated by the Civic Club. Makes recommendations to the Board of Directors on all budgets reviewed.
2. Plans and conducts **an annual** Financial Forecast Workshop for the general **membership**.
3. Reports on the current status of the Civic **Club** Budget to the general membership to include reporting of all income and expenditures year-to-date.
4. Monitors the expenditures of all committee line items, makes recommendations to the Board of Directors when such expenditures exceed **a 15%** tolerance level from plan versus actual.
5. Develops **an annual** audit plan for purposes of validating funds received and disbursed during the calendar **year**.
6. Reviews the Treasurers report for accuracy and **fiscal** accountability.

## ADMINISTRATIVE PROCEDURE # 3

### A. SCHOLARSHIP COMMITTEE

The Chairperson is appointed by the 1st Vice President ~~for~~ a term of two (2) years. Appointments are made prior to the first meeting of Board of Directors held in January. In the event the chairperson position should become vacant, another appointment will be made. ~~During~~ the interim period, the 1st Vice President will serve as its chair.

Membership shall consist of no **less than** three Civic Club members. In the event an applicant for scholarship consideration is related to a **Committee** member, said member shall disqualify **him/her** self from any decision making process for final selection.

### B. DUTIES AND RESPONSIBILITIES

1. Develops a Scholarship Informational Packet to include the following:
  - a. Scholarship Application
  - b. Schedule of Events
  - c. Selection Criteria
  - d. Full time versus Part time Scholarships
  - e. Evaluation Process
  - f. Narrative Response Format
  - g. Scholarship disbursements
2. Disseminate scholarship information to all members of the Hawaiian Civic Club through the newsletter.
3. Acknowledges by letter all Scholarship applications received, maintains a file of applications, and correspondence.
4. Submits a time table from solicitation to **final** determination relating **to the scholarship** process no later **than** the month of February.
5. Keeping the Board of Directors apprised of its activities.

## ADMINISTRATIVE PROCEDURE # 4

### A. MEMBERSHIP COMMITTEE

The Chairperson is appointed by the **Corresponding** Secretary. Appointments are made prior to the first meeting of Board of Directors held **in January**. **In** the event the chairperson position should become vacant, another appointment will be made. During the **interim** period, the Corresponding Secretary will serve as its chair.

Membership shall consist of no less than three Civic Club members.

### B. DUTIES AND RESPONSIBILITIES

1. To establish an annual campaign for renewal and new membership and to promote ways and means to increase membership.
2. To review **all** information on a membership application for recommendation to the Board of Directors.
3. **Maintain** a current membership list to include the names, addresses, telephone numbers, City, State and zip Code of all members.
4. Provide the Board of Directors with current updates on new, renewal **and/or** dropped membership.
5. To report to **the** Treasurer in a timely manner of all new, renewal **and/or** dropped membership for accounting purposes.
6. To establish a membership table at all Civic Club functions for purposes of solicitation of membership.
7. To report in the Civic Club Newsletter a Membership Column announcing **any** new or returning members, advising members to keep their addresses current etc.
8. **To** designate the month of March as "Civic Club Membership Month" and **plan** a fund raising activity to attract new members-
9. **To coordinate** the "Alert **System**" whereby members are made aware of upcoming club events, meetings and functions.

## ADMINISTRATIVE PROCEDURE # 5

### A. NEWSLETTER

The Newsletter falls under the responsibility of the Recording Secretary. The appointments of the newsletter editor must be made prior to the first meeting of Board of Directors held in January.

In the event the newsletter editor's position should become vacant, another appointment will be made. During the interim period, the Recording Secretary will serve as its editor.

The newsletter editor shall be responsible for selecting its own editorial staff and assistants.

### B. DUTIES AND RESPONSIBILITIES

1. To gather, edit and prepare for printing a monthly newsletter.
2. To adhere to the cost of advertisement in the newsletter as approved by the **Board of Directors**.
3. Responsible for any typing, duplication of, layout of advertisement, articles etc. for the newsletter.
4. In the event **any** articles of controversy that impacts the goals and objectives of the Civic Club or its members will be brought before the Board of Directors for resolution.
5. Soliciting advertisements through the Club membership as well as from non-members.
6. Maintains a file of all newsletters published for record keeping purposes.

## ADMINISTRATIVE PROCEDURE # 6

### A. WORKSHOPS

It is the intent of the Las Vegas Hawaiian Civic Club to hold various workshops within a calendar year for purposes of increasing the awareness of its membership on various subject matters. Therefore, this procedure is divided into two major areas: (A) Training Workshops, and (B) Educational workshops.

### B. TRAINING WORKSHOPS

Although there are **many** topics to which a training workshop can be developed, the following represents some examples of the major **training** subject matters which are in need. These are, but not limited to the following:

- Leadership Training
- Budget Preparation
- Financial Forecasting
- Grant Writing

### C. EDUCATIONAL WORKSHOPS

As with the above mentioned training workshops, topics of educational nature is one that is unlimited. Therefore, the following represents some examples of the major educational workshops. These are, but not limited to the following:

- Na Mea (culture)
- Hawaiian music
- Past and Present Hawaiian History
- Language
- Customs of Pacific Islanders
- **Hawaiiana**
- Children of Hawaii

#### **D. WORKSHOP PREPARATION AND COORDINATION**

**Each workshop shall have a Workshop Leader. These individuals are appointed by the Board of Directors. Selected Workshop Leaders must work with the 1st Vice President for purposes of developing an workshop outline, coordination with other standing committees as necessary, logistics, publicity and implementation.**

**Workshop Leaders are required to present an outline format no less than sixty (60) days prior to the actual workshop event.**

## ADMINISTRATIVE PROCEDURE # 7

### A. HOSPITALITY COMMITTEE

The chairperson is appointed by the Corresponding Secretary. Appointments are made prior to the **first meeting** of Board of Directors held in January. In the event the chairperson position should become vacant, another appointment will be made. During the interim period, the Corresponding Secretary will serve as its chair.

The chairperson shall decide on the number of individuals needed to serve on this **committee**.

### B. DUTIES AND RESPONSIBILITIES

1. To keep the Civic Club membership aware of **any** health situation affecting one of its members.
2. Provide the Board of Directors with an update on serious health conditions of a member.
3. To purchase appropriate items as needed such as a card, plant etc. which demonstrates the concerns of all towards the health situation of a member.
4. To include when necessary in the monthly newsletter the need to know when someone is ill etc.

### C. HEALTH AND WELFARE OF CLUB MEMBERS

The health and welfare of all Civic Club members is of concern of everyone, not the Committee. The Committee shall **only** serve as the vehicle whereby **an** individual club member whose health and well being is hampered as a result of illness **can** be provided with whatever assistance as determined by **the Committee**.

The Committee will determine the best method and appropriate assistance needed to **any** club member whose health hampers their involvement with the Civic Club. It is expected from all civic club members to provide whatever assistance needed as determined by the Committee without question.

## LAS VEGAS HAWAIIAN CIVIC CLUB

### \* \* \* FISCAL POLICY STATEMENT \* \* \*

It shall be the Policy of the Las Vegas Hawaiian Civic Club to establish a Budget and Finance Committee for purposes of validating financial accountability and control ~~within~~ the confinements of the Constitution and By-Laws of the Civic Club.

**SUBJECT:** Budget and Finance Committee role

**INDIVIDUAL RESPONSIBLE:** 1st Vice President

### COMMITTEE PROCEDURES

#### A. MEETINGS

The Budget and Finance Committee of the Las Vegas Hawaiian Civic Club shall *meet* no less *than* once per calendar quarter. Notes shall be taken at each **committee** meeting for purposes of reporting to the next Board of Directors meeting.

#### B. MEMBERS

Only members who are in "good standing" with the Las Vegas Hawaiian Civic Club may be appointed to this committee by its chair. **Verification** of "good standing" membership will be verified by the Civic Club Treasurer prior to appointment.

No less than three (3)members shall constitute the Committee.

#### C. CHAIRPERSON

The 1st Vice President reserves the right to appoint a chair to the Budget and Finance Committee as authorized under the Constitution and **By-Laws**. In addition, it is also hereby being provided that **replacement** of its chairmanship is within the authority of the 1st Vice President when "just cause" can be demonstrated.

2) Every effort shall be made to generate communication and open **awareness** of the committee progress to the general membership.

## FISCAL POLICY # 1

It shall be the Policy of the Las Vegas Hawaiian Civic Club to maintain fiscal accountability to its membership by providing for **an** annual audit of its financial accounts.

SUBJECT: **Budget/Audits/Process**

ASSIGNED COMMITTEE: Budget and Finance

### OBJECTIVE

To initiate action whereby an annual audit can be completed in a timely **manner**. The purpose of such audit is to validate that all financial records, source documents **etc.** are reported in accordance to **generally** accepted accounting principles. More importantly to insure that no impropriety or **mismanagement** of funds had occurred.

### METHODOLOGY

On-going reviews of budget reports, financial statements plus regularly scheduled meetings **with** the Civic Club Treasurer and Budget and Finance **committee** will develop the audit scope.

A Budget and Forecasting Workshop will be presented to the General Membership prior to the adoption of the Annual Budget. Such Workshop will focus on a financial plan that will:

- Itemize the Sources of Income
- Describe how this income will be spent
- **Can** be short or long term in nature
- Is a management tool used for Planning & Control.

For the Las Vegas **Hawaiian** Civic Club, a budget considers income and expenses for the calendar year. During the year actual achievements **are** compared against the financial plan.

A. ANNUAL AUDIT

The Las Vegas Hawaiian Civic Club shall engage in an annual audit of its finances to commence during the month of November, completed in December and presented to the 1st meeting of the

B. BUDGET DEVELOPMENT

Board of Directors in January.

The fiscal **year** of the Association is defined as beginning January 1st and ending December 31st of that year. To initiate a budget for adoption by the General Membership the following time frame must be adhered to:

<u>Month of</u>	<u>Budget process</u>
January	<b>Start of Annual Budget</b> <b>4th</b> Quarter (prior year) status report due
March	End of 1st Quarter
April	1st Quarter Status report due
June	End of 2nd Quarter
July	Mid-Year Evaluation of Budget Modification Period only
September	2nd Quarter Status report due End of 3rd Quarter
October	3rd Quarter Status report due Budget Forecasting Workshop
December	<b>9-month</b> Evaluation of Budget End of 4th Quarter Adoption of next <b>years</b> budget

C. BUDGET PROCESS for CONSIDERATION

1) Committee Level

All Committees as established under the Constitution and **By-Laws** which operate **with** a budget are required to **submit** its annual plan budget no **later than** the month of October for consideration.

Chairs of any given committee must **submit** a proposed **budget** to include a contingency fund.

## **2) Project Level**

**Established projects which operate a budget will be required to submit its proposed budget to the Budget and Finance Committee no less than 60 days prior to its implementation. Such budgets must be received by the Committee no later than the second Friday of each month.**

## **3) Budget modifications and/or revisions**

**Budgets that are approved by the General Membership or the Board of Directors may be modified once per quarter, for the 1st three (3) Quarters only. Budget quarters are considered to be: January - March (1st Quarter); April - June (2nd Quarter); and July - September (3rd Quarter).**

**No modifications will be accepted to annual year budgets during the 4th Quarter (October - December).**

## FISCAL POLICY # 2

It shall be the Policy of the Las Vegas Hawaiian Civic Club to ensure that proper record keeping of both income and expenditures are maintained for purposes of audit. To establish a Chart of Accounts in accordance with General Acceptable Accounting Principles (GAAP)

**SUBJECT:** Reporting of Income and Expenditures

**ASSIGNED COMMITTEE:** Budget and Finance

### OBJECTIVE

To initiate appropriate procedures whereby reporting of income and expenditures ~~can~~ be completed in a timely manner. The purpose of such a procedure is to maintain a uniform set of rules for elected officers, board of directors, committees and association members to follow ~~without~~ complication and confusion. To ~~maintain fiscal~~ accountability and control for audit purposes.

### PROCEDURE

officers, board of directors, committees and association members to follow ~~without~~

### A. CHART OF ACCOUNTS

There will be four (4) major ~~Chart~~ of Accounts established. These are:

- (1) Administration
- (2) Civic Club Projects
- (3) Club Activities
- (4) Convention

Each of the above mentioned Chart of Accounts ~~will~~ operate within the percentage of income generated from all sources. The percentage set aside for each Chart of Account will be subject to change in accordance to the budgetary modification process. (See Fiscal Policy # 1)

Within each ~~Chart~~ of Account, various approved budgetary line items will be addressed. The line item sub-accounts will operate within the percentage of funds generated as assigned to the appropriate Chart of Accounts.

**FISCAL POLICY # 2**  
**continued**

**(1) Sub-Accounts (individual line items)**

Within each Chart of Account there may one or more sub-account commonly known as "budget line items". These are, but not limited the following:

**a. Administration**

**(1) Operations**

- Meeting Room Fees
- Insurance
- Office Supplies
- Officers Fee to State of Nevada
- Secretary of State
- Presidents Fund

**(2) Activities**

- Membership
- Newsletter
- Installation Dinner
- Scholarship Program
- Hospitality

**b. Civic Club Protects**

- Annual Luau (LVHCC/UNLV)
- Ho'olaule'a
- Golf Tournament
- Aloha Ball & Luau

**c. Civic Club Activities**

- Gracious Ladies
- Na Mea Hawaii
- Childrens/Adult Christmas Party
- Royal Court
- Athletic Activities

d. Mainland Council

- State of Hawaii Association
- Delegate Stipends
- Mainland Council

Sub-Accounts **may** be added and/or deleted during the budgetary process or during the periods of budget modifications.

**B. REPORTING INCOME**

All income including membership dues, or that which is generated by a project, committee or activity engaged by the Las Vegas Hawaiian Civic Club will be reported to the Treasurer. Reporting of income will be documented, and the treasurer will present a written report to both the Board of Directors and General Membership on a monthly basis.

Income generated by a project, committee or activity engaged by the Las Vegas Hawaiian Civic Club will be distributed amongst the following Chart of Accounts: Administration, Civic Club Projects, and Civic Club Activities in accordance **with** their respective approved percentile distribution and not to exceed 90% of all income. Only the Chart of Account: Convention **will** receive 10% of all income generated.

No income generated by a project, committee or activity engaged by the Las Vegas Hawaiian Civic Club shall remain solely for that project, committee or activity as a "additional funds".

**C. PERCENT DISTRIBUTION OF INCOME**

(1) By Chart of Accounts

Ten (10%) percent of **all** income generated will automatically be set-aside for Convention. **This** item **will** be listed separately on the **Chart** of Accounts.

The remaining ninety (90%)percent of the overall budget will be distributed in accordance to the Chart of Accounts.

Example: Lets assume we have the following budget and percentages assigned to the Chart of Accounts shown below:

<u>Chart of Account</u>	<u>Amount Budgeted</u>	<u>Percent</u>
Administration	\$2,000.00	20%
Civic Club Projects	<b>\$ 4,000.00</b>	40%
Civic Club Activities	<b>\$ 3,000.00</b>	30%
Convention	<b>\$ 1,000.00</b>	10%
Total Budget:	<b>\$10,000.00</b>	100%

**If the** Chart of Account: Civic Club Protects is budgeted at \$4,000.00 **and** this amount represents approximately 40% of the ninety (90%)percent budgeted, then 40% of all income generated will be set aside for **this** Chart of Account: Civic Club **Projects**

(2) By Sub-Accounts (individual line items)

Income distribution for a sub-account (line item) will be within the confinements of the total allocated percentage for that **Chart** of Account.

Example:

<u>Chart of Account</u>	<u>Amount Budgeted</u>	<u>Percent</u>
Civic Club Activities	\$3,000.00	100% (30% of AH)
- Gracious Ladies	\$1,000.00	33.3%
- <b>Na</b> Mea Hawaii	\$ 1,500.00	50%
- Membership <del>Xmas</del> Party	\$ 250.00	8.3%
- Sport Activities	\$ 250.00	8.3%

## **D. EXPENDITURES**

All budgetary expenditures incurred by a project, committee or activity engaged by the Las Vegas Hawaiian Civic Club will be reported to the Treasurer. Such reporting **will** be documented by receipts of expenditure for audit purposes. The treasurer will present a written report of all expenditures, by **chart** of Accounts on a monthly basis to both **the** Board of Directors and General Membership.

Committee Chairpersons must verify all receipts and expenditures prior to submission for reimbursement. After **any** event, receipts must be submitted within seven (7) days with reimbursement issued within two (2) weeks.

Every effort should be made to have the Treasurer issue a check payable directly to a vendor. This will eliminate the **need** for individual reimbursements.

Any expenditure to be incurred that is over \$200.00 must need Board Approval. Approvals **will** only be granted if (a) Funds are budgeted and available within the appropriate line item; (b) **the** necessity of incurring an expenditure due to time constraints; and (c) vendor will not accept a check. **Other** approved considerations may be granted by the Board of Directors provided appropriate documentation is available and a presentation is made before the Board by the appropriate Chairperson.

## **E. CHECK DISBURSEMENTS**

The Treasurer **will** be responsible for the issuance of checks **for** reimbursement **of all** approved expenditures. No checks will be issued for "Cash".

To avoid the appearance of collusion, all checks issued must have two (2) out **of** the three (3) official bank signatures on the account. Checks made payable to any individual whose name is also one of the three officials on the bank signature card must be signed by the remaining two signatory officials.

As part of the General Operating Practices to carry out **the** Administration of **the** Las Vegas Hawaiian Civic Club, checks **may** be issued in the amount **greater** than \$75.00 for fixed cost items **i.e.** newsletter printing, postage, storage facility, general meeting **rooms etc.** as previously approved by the Board.

Reimbursements **will** be issued within two (2) **weeks** upon receiving a receipt.