

HSTA-RETIRED OPERATING MANUAL (HŌM)

2024-2025

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REFERENCES

The following items will be found in a separate PDF HOM Reference Section.

1. Articles of Incorporation
2. Amended and Restated Bylaws of HSTA-Retired
3. Digest of Policy Statements
4. HSTA-Retired – The Beginning
5. Parliamentary Procedure
6. Agreements
 - a. HSTA/HSTA-Retired Affiliation and Lease Agreements
 - b. Hawai'i Benefit Administrators Inc. (HBAI): Agreement for Administrative, Bookkeeping and Office Assistance Services R2022
 - c. HEA/HSTA-Retired MEMORANDUM OF AGREEMENT
7. Certificate of Liability Insurance for HSTA-Retired
8. Form 990 – HSTA-Retired exemption from income tax
9. GET Exemption letter from HI State Dept. of Taxation
10. IRS 501 (c) (4) letter

100 ADMINISTRATION

110 HSTA-Retired Vision and Mission

Our vision: HSTA-Retired strives to protect and improve the general welfare of its members and to support public education.

Our mission is to:

- Protect the retirement and health benefits of its members;
- Promote the social, professional, economic status, and general welfare of retired members;
- Support united action with others who are devoted to the cause of public education and/or unionism; and
- Initiate and/or support legislative action that is beneficial to retirees.

120 HSTA-Retired Directory: Board of Directors and Standing/Special Committees

121 Board of Directors' Directory

HSTA-Retired Board of Directors 2024-2025

| Name | Position | Email | Phone |
|---------------------|--------------------------------|-------------------------------|----------------|
| Jonathan Gillentine | President | jmgillentine@hawaii.rr.com | (808) 221-4584 |
| Valerie DeCorte | 1 st Vice-President | valdecorte@hawaiiantel.net | (808) 756-7803 |
| Kim Springer | 2 nd Vice-President | kimkspringer@gmail.com | (808) 987-9982 |
| Joan Parker | Secretary | joanparker@hawaii.rr.com | (808) 987-7807 |
| Karolyn Mossman | Treasurer | karolynmossman@gmail.com | (808) 281-4033 |
| Rae Yamanaka | Hawai'i Dist. President | ryamanaka1@gmail.com | (808) 936-5478 |
| Lori Sasan | Kaua'i Dist. President | lorisasan@gmail.com | (808) 652-5292 |
| Marylyn Barbosa | Maui County Dist. Director | marylyn633@yahoo.com | (808) 385-4405 |
| Laverne Moore | O`ahu Dist. President | laverne.moorehi@gmail.com | (808) 780-5714 |
| Tom Aitken | At-large Director | glazier-oldster.0d@icloud.com | (808) 492-1242 |
| Nelson Chung | At-large Director | nelsonsnchung@gmail.com | (808) 298-4502 |
| Bonnie Kakinami | At-large Director | bonniekakinami@yahoo.com | (808) 639-7755 |
| Wray Jose | At-large Director | wrayjose@yahoo.com | (808) 225-8975 |

122 Standing/Special Committees and Community Club Presidents' Directory

| Name | Position | Email | Phone |
|------------------------|---|-------------------------------|----------------|
| Roberta "Sally" Mangca | Bylaws & Resolutions (BR) co-chair | 808xyz@gmail.com | (808) 213-1172 |
| Joan Parker | BR co-chair | joanparker@hawaii.rr.com | (808) 987-7807 |
| Tom Aitken | Communications - website | glazier-oldster.0d@icloud.com | (808) 492-1242 |
| Jonathan Gillentine | Communications – newsletter (<i>The Messenger</i>) | jmgillentine@hawaii.rr.com | (808) 221-4584 |
| Karolyn Mossman | Elections co-chair | karolynmossman@gmail.com | (808) 281-4033 |
| Nelson Chung | Elections co-chair | nelsonschung@gmail.com | (808) 298-4502 |
| Karolyn Mossman | Finance chair | karolynmossman@gmail.com | (808) 281-4033 |
| Rae Yamanaka | Government Relations (representative to HSTA GR) | ryamanaka1@gmail.com | (808) 936-5478 |
| Sharmen Graydon | Government Relations (representative to HSTA GR) | sharmen@maui.net | (808) 281-6414 |
| Kim Springer | Membership co-chair (and representative to HSTA) | kimkspringer@gmail.com | (808) 987-9982 |
| Stephen Fong | Membership co-chair (and representative to HSTA) | prunemui@gmail.com | (808) 554-7939 |
| Valerie DeCorte | Pre-Retirement chair | valdecorte@hawaiiantel.net | (808) 756-7803 |
| Rae Yamanaka | Retirement Issues chair | ryamanaka1@gmail.com | (808) 936-5478 |
| Valerie Chun-Urima | Scholarship chair | hstar.valerie@gmail.com | (808) 366-3835 |
| Jo Ann Iwane | Chair, West Hawai`i Community Club | malobrka@gmail.com | (808) 640-0487 |
| Roberta "Sally" Mangca | Chair, Moloka`i Community Club | 808xyz@gmail.com | (808) 213-1172 |
| Nora Kawasaki | Chair, Lāna`i Community Club | nakawasaki@gmail.com | (808) 563-0510 |

130 HSTA-Retired Calendar

Adopted by HSTA-Retired BOD 8/15/24

**Hawai`i State Teachers Association Retired
2024 – 2025 State Calendar**

July 2024

15 (M) Directors & Officers and General Liability (Renewal Deadline)

August 2024

6 (T) Executive Committee
8 (Th) Finance Committee
14 (W) Presidents, committee chairs, treasurers & board training
15 (Th) Board of Directors meeting
31 (S) Fiscal Year/Membership Year End
31 (S) 2024-2025 Cash Renewal Deadline

September 2024

1 (Su) Fiscal Year/Membership Year Begins
3 (T) Elections Committee
6 (F) Pre-Retirement
12 (Th) Executive Committee
18 (W) HARA Convention
20 (F) Fall Messenger DEADLINE

October 2024

3 (Th) Finance Committee (audit)
10 (Th) Executive Committee
11 (F) Fall Messenger to HEA
18 (F) Fall Messenger to Cardinal

November 2024

6 (W) Winter Messenger Deadline (Elections Nomination Form)
12 (T) Elections
14 (Th) Winter Messenger to HEA
14 (Th) Executive Committee
15 (F) Pre-Retirement
19 (T) RIC
21 (Th) Board of Directors (BR, Elections)
21 (Th) Winter Messenger to Cardinal

December 2024

12 (Th) Executive Committee

January 2025

3 (F) Nominations close for RA
7 (T) Finance Committee
9 (Th) Executive Committee
14 (T) Presidents' Meeting/Elections Chairs
15 (W) Official count date (HSTA-R/HSTA/NEA); Nomination forms due
16 (Th) Election Committee
21 (T) Ballots for NEA RA/ NEA Retired Annual meeting mailed

February 2025

10 (M) Neighbor island Institute Day
12 (W) **Delegate Assembly-Lists of District Delegates Due**
13 (Th) Executive Committee
14 (F) O`ahu Institute Day
14 (F) **Deadline for on time Resolutions and NBI's**
14 (F) **Bylaws Amendment Deadline**
18 (T) **Spring Messenger Deadline**
18 (T) **Ballot Return Deadline**
19 (W) Retirement Issues Committee
20 (Th) Ballot Counting for NEA RAM and NEA-R delegates
27 (Th)? Board of Directors (Elections, BR, RIC, Communications)

March 2025

7 (F) **Messenger to HEA**
7 (F) **Deadline for Delegate Assembly Reports**
7 (F) **Deadline for District of the Year, Distinguished Service Award**
9-11 (Su-T) NEA-R Conference (Location – TBA)
14 (F) Delegate Registration Return Deadline
20 (Th) RIC Committee Activity
21 (F) **Spring Messenger to Cardinal**
27 (W) Elections Committee

April 2025

| | |
|---------|--|
| 3 (Th) | Pre-Retirement Committee Meeting – evaluation |
| 10 (Th) | Executive Committee |
| 12 (S) | HSTA Convention |
| 15 (T) | Elections Committee-Delegate Assembly Prep (Oahu work group) |
| 16 (W) | Board of Directors/Thank You Dinner |
| 17 (Th) | Delegate Assembly |
| 22 (T) | Finance Committee |

May 2025

| | |
|--------|---|
| 8 (Th) | Executive Committee |
| 13 (T) | Elections Committee |
| 28 (W) | RIC/HARA Legislative Review (Good, Bad, Ugly) - tentative |

June 2025

| | |
|------------|---|
| 6 (F) | Mail 2025-2026 Cash Renewal Notices |
| 12 (Th) | Executive Committee |
| 30-1 (M-T) | NEA-Retired Annual Meeting – Portland, OR |

July 2025

| | |
|-----------|--|
| 2-6 (W-S) | NEA Representative Assembly – Portland, OR |
| 10 (Th) | Form 990 |
| 15 (T) | Directors, Officers & General Liability Insurance (Renewal Deadline) |

August 2025

| | |
|---------|---|
| 5 (T) | Leadership Training |
| 14 (Th) | Executive Committee |
| 19 (T) | Board of Directors (Elections, BR, Communications, RIC) |
| 31 (S) | Fiscal Year/Membership Year End |

140 HSTA-Retired Distinguished Service Awards (2/23/23)

The HSTA-Retired Distinguished Service Award is presented annually to up to three HSTA-Retired members in recognition of their contributions to our association, to public education, and to the greater community.

To be eligible for this award, the member must have been an HSTA-Retired member for at least four (4) years and be nominated by an HSTA-Retired District President on behalf of a district council (as attested by the council minutes indicating approval of a motion to nominate a specific member or members for the award). The nominee must embody outstanding service in the following areas (Each area will be rated on the accompanying rubric.):

- Demonstrates leadership in the Association (NEA-R and/or HSTA-Retired) at the national, state, district, and/or community club level(s), and/or provides community service, and/or enhancement of retirees' image in the Association and public education
- Provides support for activities that promotes the involvement and engagement of HSTA-Retired members

The nomination deadline for the Distinguished Service Award is indicated in the HSTA-Retired calendar. The President of HSTA-Retired shall appoint a three-member panel to review the nominations and select up to three awardees. The presentation of the Distinguished Service Award shall take place at the HSTA-Retired Delegate Assembly.

HSTA-Retired Distinguished Service Award Nomination Form

Nominee's name:

Nominee's address:

Nominee's phone #:

Nominee's email address:

HSTA-Retired member since:

How has the member has served in an association (NEA-R or HSTA-Retired) leadership role?

How has the member strengthened the community?:

How has the member encouraged the involvement and engagement of HSTA-Retired members?:

Signature of District President: _____

Date: _____

Please attach council meeting minutes to indicate support of this nomination.

HSTA-Retired Distinguished Service Award Scoring Rubric

| Criterion | 0 Does not meet Expectations | Score of 1 Below expectations | Score of 2-3 Meets expectations | Score of 4-5 Exceeds expectations |
|---|--|---|---|--|
| The member has served in an association (NEA-R or HSTA-Retired) leadership role (including officer, board member, council member, or committee member) at the national, state, district and/or community club level, <u>and/or</u> has strengthened the community (e.g., community volunteer serving children and families) <u>and/or</u> enhancement of retirees' image in the Association and public education. | No evidence is presented for this criterion. | Little evidence is presented that the member has served in an NEA-R/HSTA-Retired leadership role. | Some evidence is presented that demonstrates that the member has served in an NEA-R/HSTA-Retired leadership role. | Significant evidence is presented that demonstrates that the member has served in an NEA-R/HSTA-Retired leadership role. |
| The member has encouraged the involvement and engagement of HSTA-Retired members (e.g., served as coordinator or supporter of an HSTA-Retired activity in their district or community club, wrote an article for state, district, or community club newsletter). | No evidence is presented for this criterion. | Little evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members. | Some evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members. | Significant evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members. |

150 HSTA-Retired District Awards Program

Four awards are given each year at the Delegate Assembly. They are: membership; communication; program; and overall district of the year. The criteria for the awards are:

- A. District membership – based on a percentage increase for both retired members and active teachers joining NEA-Retired as lifetime members.
- B. District communications – Districts are to submit from three to five newsletters from the previous 12 months and from two to five samples of electronic communications with district members. Other criteria include: appearance; best national (NEA) and state news reporting; best district news reporting; and best articles on member interests and needs.
- C. District program – Districts are to submit an annual president’s report, including supporting material. Other criteria include: program planning (including a calendar of events); budgeting (including an approved budget for the district plus quarterly and annual district financial reports); council agendas and minutes, general membership meeting agendas, minutes, and attendance sheets; evidence of membership promotion and recruitment activities; evidence of member education and social activities; evidence of activities supporting our Retirement Issues Committee’s efforts; evidence of volunteer activities; evidence of collaboration with HSTA chapter; and evidence of networking with other retiree and senior organizations.
- D. The criteria for selecting the “District of the Year” is based on scores for the first three awards: membership 20%; communication 20%; program 60%. The district with the highest total is selected.

This is a suggested arrangement of the materials that are to be submitted:

1. Annual president’s report
2. Council directory
3. Calendar of activities
4. Council meeting agendas and minutes
5. General membership meeting agendas, minutes and attendance sheets
6. District activities – descriptions, photographs, and attendance sheets
7. Budget and financial reports
8. Newsletters and electronic communications

HSTA-Retired District Awards Program Score Sheet

District Hawai`i Kaua`i Maui O`ahu

A. District Membership (maximum of ten points each)

 % increase HSTA-R members (April 1 to end of February)

 % increase NEA-R members (April 1 to end of February)

Total

B. District Communication – newsletters covering the preceding 12 months, examples of electronic and other communications (maximum of four points each)

 Balanced content

 Appearance

 Best national (NEA) and state (HSTA-Retired) news

 Best district news

 Best articles on member interests and needs

Total

C. District Program (maximum of ten points for items with an asterisk; maximum of four points for all other items)

 Program planning and budgeting (calendar of activities, council directory, and budget)*

 District Council and General Membership meetings (agendas, minutes, and attendance sheets)*

 Quarterly and annual financial district financial reports*

 Membership promotion and recruitment activities*

 Collaboration with HSTA chapter(s)

 Membership educational and social activities

 Retirement issues activities

 Volunteer activities

 Networking with other retiree and senior organizations

Total

Review Committee members:

Name: _____ Signature _____ Date _____

Name: _____ Signature _____ Date _____

Name: _____ Signature _____ Date _____

200 GUIDELINES

205 HSTA-Retired District Guidelines

Adopted by the Board of Directors on 11/21/24

DISTRICT GUIDELINES

The current districts are:

Hawaii State Teachers Association-Retired, Oahu District

Hawaii State Teachers Association-Retired, Kauai District

Hawaii State Teachers Association-Retired, Hawaii District

Hawaii State Teachers Association-Retired, Maui County District

MEMBERSHIP

District membership shall generally be comprised of members who reside in the district. Members may choose to which district they want to belong.

HSTA-RETIRED DELEGATE ASSEMBLY REPRESENTATION

1. In conducting elections comply with:
 - a. HSTA-Retired Bylaws, Article VI Delegate Assembly,
 - b. HSTA-Retired Elections Guidelines, and
 - c. HSTA-Retired District Election Procedures for Delegates to the Delegate Assembly.

2. Allocation of District Delegates
 - a. HSTA-Retired officers (President, Vice President, Treasurer, and Secretary), District Presidents, and At-large Directors shall serve as delegates with vote.
 - b. Each district's allocation of delegates shall be determined by HSTA-Retired, set and adjusted annually based on the number of members statewide divided by the fixed number of delegates.
 - c. Delegates elected to the Delegate Assembly serve for two years with half elected in even numbered years and the other half elected in odd numbered years.
 - d. A Delegate to the Delegate Assembly who is unable or unwilling to attend the Delegate Assembly may only be replaced by a duly elected successor. A successor serves for one year.

3. Election of Delegates

a. Nomination

- (1) Positions open for elections shall be communicated to all members in a timely fashion.
- (2) Delegates shall be nominated by the members of the District.
- (3) Nominees must consent to run for Delegate prior to being placed on the ballot for election.

b. Election

Delegates shall be elected by the members of the District at General Membership Meeting(s) duly called and held for that purpose.

- (1) The members in good standing shall conduct the election of Delegates.
- (2) The results of the election shall be announced to the members of the District in a timely manner.
- (3) A Successor shall be the Delegate nominee who received the highest number of votes after the delegation quota has been selected. If such Successor is unable or unwilling to attend the Delegate Assembly, the nominee receiving the next highest vote shall be the designated Successor.
- (4) Districts may also choose to elect a pool of additional successor delegates that will be activated in descending order of votes received after all the delegates and successors lists are exhausted.

c. Community Club Representation Under their District

(1) Hawaii District/ West Hawaii CC

- (a) The West Hawaii Community Club (WHCC) President will be an elected Delegate from Hawaii District to the HSTA-Retired State Delegate Assembly if he/she receives at least 10% of the votes cast. His/her name will appear on the election ballot under "Delegate".
- (b) All Delegates will be elected at the Annual General Membership Meetings held yearly in West Hawaii and East Hawaii.

(2) Maui County District

- (a) Maui County District will elect one Delegate from Molokai, one Delegate from Lanai, and the remainder of the Delegates from Maui.
- (b) In odd-numbered years, a Lanai Community Club member shall be elected as a Delegate. In each year, a Successor from Lanai shall be elected.
- (c) In even-numbered years, a Molokai Community Club member shall be elected as a Delegate. In each year, a Successor from Molokai shall be elected.

(d) Maui County District: Successor(s)

- (i) If an elected Delegate is unable to fulfill his/her duties, the person with the next highest votes (Successor) will replace him/her on that island's list.
- (ii) If there is not a Successor on his/her island's list, the Successor will be the next person with the highest votes on the other two islands' list.

DISTRICT ELECTIONS

1. Election procedures shall follow the HSTA-Retired Bylaws, District Election Procedures for Delegates to the Delegate Assembly, and Elections Guidelines for nominations, elections, and certification of officers and council representatives.
2. A designated or former council member (not on the ballot) or the HSTA-Retired President shall install the incoming officers.

DISTRICT COUNCIL

1. Scope of Authority
The District Council shall constitute the highest body of the District. The District will have administrative authority over Community Clubs.
2. Meetings
 - a. The District Council shall meet no less than twice a year at dates, times, and places selected by the Council.
 - b. Special meetings of the Council may be convened at the direction of the President or a majority of the members of the Council.
 - c. All members of the Council may vote. A majority of the number of council members in office shall constitute a quorum. Official actions of the Council shall be made by majority of the Council members present.
 - d. The Council shall be elected by the members of the District at General Membership Meeting(s) duly called and held for that purpose.
3. Size, Composition and Terms of Office
 - a. The size of the District Council shall not exceed twelve (12) elected members. Official actions of the Council shall be made by a majority of the Council members present.
 - b. The District officers (President, Vice President, Treasurer, and Secretary) shall serve as voting members of the Council.
 - c. The remaining Council members, Council Representatives, elected at-large by the members of the District, shall serve as voting members of the Council.
 - d. The District Council Representatives shall serve two-year terms with half elected in even numbered years and the other half elected in odd numbered years.
 - e. The dates for the term of office for the District Council Representatives

shall be aligned with the HSTA-Retired State Officers or until a successor is elected.

- f. In the event of a vacancy on the District Council, the District Council President will appoint a replacement Council Representative, from members in good standing residing in the District with the approval of the District Council until the next regularly scheduled election.

4. Powers and Duties

The Council shall:

- a. Act in a manner that complies with the HSTA-Retired Articles of Incorporation, Bylaws, policies and procedures,
- b. Coordinate, implement, and publish HSTA-Retired policy,
- c. Approve programs and activities and assist in their implementation,
- d. Approve appointments to vacancies on the District Council,
- e. Assist in developing and promoting membership programs, activities and services and,
- f. Develop communication systems and publish a newsletter.
- g. Approve the General Membership Meeting minutes.

DISTRICT OFFICERS

1. District Officers and Terms of Office

- a. The officers of District shall be the President, Vice President, Treasurer, and Secretary.
- b. The dates for the term of office are to be aligned with the HSTA-Retired State Officers' terms of office or until a successor is elected.
- c. Hawaii District: The President, Vice President, Treasurer, and Secretary shall be elected in even numbered years by the members to two-year terms, and serve no more than three consecutive two-year terms.
- d. Maui County District:
 - (1) The President and Vice President shall be elected in even numbered years by the members to two-year terms. No term limits.
 - (2) The Treasurer and Secretary shall be elected in odd numbered years by the members to two-year terms. No term limits.
- e. Kaua'i District:
 - (1) The President and Vice President shall be elected in even numbered years by the members to two-year terms and serve no more than three consecutive two-year terms.
 - (2) The Treasurer and Secretary shall be elected in odd numbered years by the members to two-year terms and serve no more than three consecutive two-year terms.
- f. O'ahu District: The President, Vice President, Treasurer, and Secretary shall be elected in even numbered years by the members to two-year terms. No term limits.

2. Duties and Powers of the President, Succession

- a. Administer the affairs of the District as its Chief Officer, including such specific duties as may be assigned by the HSTA-Retired Board of Directors or District Council.
 - b. Call and preside over Council, General Membership, and special meetings of the District.
 - c. Serve as a member of the HSTA-Retired Board of Directors and as a delegate to the HSTA-Retired Delegate Assembly.
 - d. Serve as an observer at the HSTA Convention.
 - e. Prepare, with the assistance of the Treasurer, the annual budget for submittal to the District Council for adoption. After adoption, send to HSTA-Retired President and Treasurer for approval.
 - f. Implement the programs and activities of the District.
 - g. Be responsible for all communications and membership records, respecting the privacy policies of HSTA-Retired.
 - h. Submit all documents to the HSTA-Retired President as required. (Examples: Council Directory, proposed District budgets, draft and approved minutes, calendar for the year and any revisions, etc.)
 - i. In the event the President shall be unable or unwilling to complete his/her term of office, the Vice President shall become the President for the remainder of the term. If the Vice President is unable or unwilling to serve as President, a President will be appointed by the Council from the Council membership.
3. Duties and Powers of the Vice President, Succession
- a. Assist the President in the administration of the affairs of the District.
 - b. In the absence of the President, preside over meetings of the District.
 - c. Perform such specific duties as may be assigned by the President or the District Council.
 - d. In the event the Vice President is unable or unwilling to complete his/her term of office, the President, with the advice and approval of the District Council, shall appoint for the remainder of the term a successor from among the members of the District Council.
4. Duties and Powers of the Treasurer, Succession
- a. Shall follow the HSTA-Retired Finance Policies and Treasurers Handbook.
 - b. Record the receipt and deposit all income of the District, using the appropriate income ledger form.
 - c. Process vouchers to operate the District and its programs pursuant to the approved budget.
 - d. Perform such other duties assigned by the President, District Council, or the HSTA-Retired treasurer.
 - e. Maintain fiscal records in accord with HSTA-Retired.
 - f. Work with the HSTA-Retired Treasurer who manages and oversees the management of the financial affairs of the District.
 - g. In the event the Treasurer shall be unable or unwilling to complete his/her term of office, the President, with the advice and approval of the District Council, shall appoint for the remainder of the term a

- successor from among the members of the District Council.
5. Duties and Powers of the Secretary, Succession
 - a. Keep the minutes of all meetings of the District, documenting financial decisions.
 - b. Perform such other duties assigned by the President or District Council.
 - c. In the event the Secretary shall be unable or unwilling to complete his/her term of office, the President, with the advice and approval of the District Council, shall appoint for the remainder of the term a successor from among the members of the District Council.

PARLIAMENTARY AUTHORITY

The District shall conduct its business in accordance with these Guidelines; the parliamentary procedures set forth in Robert's Rules of Order, Newly Revised and any special rules of order the District may adopt.

210 HSTA-Retired Community Club Guidelines

Adopted by the HSTA-Retired Board of Directors (8/15/24)

COMMUNITY CLUB GUIDELINES

The current Community Clubs are:

Hawaii State Teachers Association-Retired, Lana'i Community Club

Hawaii State Teachers Association-Retired, Molokai Community Club

Hawaii State Teachers Association-Retired, West Hawaii Community Club

PURPOSE

The purpose of the Community Clubs is to help increase members' participation in HSTA-Retired's programs and activities. (HSTA-Retired Bylaws Article XII, Section 1, D. 1.)

MEMBERSHIP

1. Community Club membership shall generally be comprised of members who reside in the region. Members may choose to which District/Community Club they want to belong.
2. The Club shall be comprised of not less than 10 HSTA-Retired members.

DELEGATE ASSEMBLY

Refer to District Guidelines.

COMMUNITY CLUB LEADERSHIP

1. The Club functions as a Committee of the District.
2. The Club shall select the Committee Chair and Notetaker at the last activity of the year.
3. The Committee shall meet no less than twice a year at dates, times, and place selected by the Committee.
4. It is encouraged to have more member involvement in the planning and implementation of the activity to fill the needs of as many members as possible. Their involvement can be ad hoc.
5. The Committee Chair will be responsible for all communications and membership records, respecting the privacy policies of HSTA-Retired.
 - a. Write articles for the District Newsletter

- b. Send a report to the District President to include the following documents (also included in the District Binder used for the HSTA Retired District Awards Program):
 - 1) Committee Directory,
 - 2) Calendar for the current year, and
 - 3) Committee notes and General Membership activity notes.
- c. Send to the District treasurer, the Committee notes that indicated the expenditures were approved.

SUCCESSION

In the event the Chair and/or the Notetaker are unable or unwilling to complete their terms, a replacement will be solicited by the Chair or Notetaker from the membership. If a replacement is found they shall notify the District President who will make an appointment. If no replacement is found the District President will call a Community Club Membership meeting to discuss the options.

GENERAL MEMBERSHIP ACTIVITIES

1. The Club will have a minimum of one activity per year.
 - a. Obtain District President's signature on contracts; i.e. meeting room, catering, audio-visual equipment etc. (Finance Policy #12 - District President Signs Contracts for a Subordinate Community Club)
 - b. Ensure that Giveaways and Door Prizes are distributed at activities according to Finance Policies. (Finance Policy #6 - Giveaways, etc.)
2. The Club will send a representative to the District Membership Meeting when District elections are held.

220 Elections Committee Guidelines

Adopted by the HSTA-Retired BOD on 10/10/24

HSTA-RETIRED ELECTIONS GUIDELINES

I. Purpose

HSTA-Retired Election Guidelines define policies, procedures and rules for the election of HSTA-Retired Officers and Board of Directors, delegates to the NEA-Retired Annual Meeting, delegates to the HSTA-Retired Delegate Assembly and NEA Representative Assembly, and District and officers and councils.

II. Composition of Elections Committee

Elections Committee chairpersons and members are appointed by the HSTA-Retired President and approved by the HSTA-Retired Board of Directors.

Composition of the committee will be: the Elections Chair from each District.

III. Elections Committee Responsibilities

- A. Propose rules for adoption by the Board of Directors governing the conduct of all HSTA-Retired elections,
- B. Determine the number officers, directors and delegates who will be elected in accordance with the HSTA-Retired and NEA Bylaws, and District Guideline
- C. Propose the dates and places of such elections,
- D. Prepare and issue all necessary nominations and ballot forms,
- E. Inform the membership of upcoming HSTA-Retired elections that will be held,
- F. Review and rule on the eligibility of persons nominated to be candidates in the various elections,
- G. Conduct HSTA-Retired state elections,
- H. Submit the results of elections to the Board of Directors for certification,
- I. Review and evaluate elections that are conducted, and may propose changes for future elections,
- J. Serve as the Credentials Committee of the HSTA-Retired Delegate Assembly.

IV. HSTA-R, NEA, NEA-R Eligibility Determination

A. Membership Types:

- 1. HSTA-Retired/NEA-Retired – Member of HSTA-Retired and NEA-Retired member
- 2. HSTA-Retired Only – Member of HSTA-Retired but not NEA-Retired member
- 3. NEA-Retired Only – Member of NEA-Retired but not HSTA-Retired member
- 4. HSTA-Retired Associate Member – Non-governance and limited participation

B. Voting Eligibility:

All HSTA-Retired/NEA-Retired and HSTA-Retired Only members may vote in all elections. NEA-Retired members who are not HSTA-Retired members may vote only for NEA delegates. HSTA-Retired Associate members may not vote in HSTA-Retired and NEA elections.

C. Candidacy Eligibility:

All HSTA-Retired/NEA-Retired members may be candidates for office, NEA-Retired members, who are not HSTA-Retired members, may be candidates only for NEA-Retired Delegate. HSTA-Retired Associate members may not be candidates in HSTA-Retired and NEA elections.

D. Membership Count Date:

The membership count date for apportionment for HSTA-Retired and NEA delegate elections is January 15 of each year.

V. HSTA-Retired Elections:

- A. HSTA-Retired Officers and At-large Directors
- B. Delegates to the NEA RA and NEA-Retired Annual Meeting
- C. Delegates to the HSTA-Retired Delegate Assembly
- D. HSTA-Retired District and Officers and Councils

VI. HSTA-Retired State Officers:

- A. Positions:
 - 1. President
 - 2. 1st Vice President
 - 3. 2nd Vice President
 - 4. Secretary
 - 5. Treasurer
- B. Terms of Office: 2-year terms with a maximum of 3 consecutive terms; the President, Second Vice President and Secretary are elected in even numbered years and the First Vice President and Treasurer are elected in odd numbered years.
- C. Nomination and election occur at the Delegate Assembly
- D. State officers serve as members of the Board of Directors (see Amended and Restated Bylaws of the Hawaii State Teachers Association-Retired, Rev., Article VIII, Section 3 A [1-3]).

VII. HSTA-Retired Board At-large Directors

- A. Positions: four (4) Directors
- B. Terms of office: 2-year terms with a maximum of 3 consecutive terms; 2 elected in even-numbered years and 2 elected in odd numbered years
- C. Nomination and election at the Delegate Assembly

VIII. Delegates to the NEA Representative Assembly and NEA-Retired Annual Meeting

- A. Positions:
 - 1. Delegates (HSTA-Retired President shall be a delegate without vote unless elected)
 - 2. Delegates are elected annually in a ratio of 1:50 for the first 50 Retired members and an additional Delegate for each 1,000 Retired members thereafter.
 - 3. Successor (alternate) delegates shall be listed/elected in order of votes received.
- B. Terms of office: 1-year term
- C. Election by ballot of eligible members

- D. In the event that the Elections Chair runs for a position, the Vice Chair will conduct the elections for the NEA Representative Assembly and NEA-Retired Annual Meeting.

IX. Delegates to HSTA-Retired Delegate Assembly

- A. Positions:
 - 1. Delegates (Eighty-five elected district delegates, plus 13 members of HSTA-Retired Board of Directors). District delegates serve two-year terms with approximately half elected in even numbered years, and the other half elected in odd numbered years.
 - 2. Successor delegates serve 1-year terms.
 - 3. Maui County District Delegates - Lanai and Molokai Community Clubs
 - a. In odd-numbered years, a Lanai Community Club member shall be elected as a delegate. In each year, a successor delegate from Lanai shall be elected.
 - b. In even-numbered years, a Molokai Community Club member shall be elected as a delegate. In each year, a successor delegate from Molokai shall be elected.
- B. Nomination and election of district delegates and successor delegates shall take place at District General Membership Meetings.
- C. Districts shall submit the election results to the State Elections Committee.
- D. A non-delegate member may attend the Delegate Assembly by submitting an "HSTA-Retired Delegate Assembly Observer Request Form."

A non-delegate member of HSTA-Retired will be allowed to attend the HSTA-Retired Delegate Assembly as an Observer, subject to the following expectations:

- 1. An Observer will be responsible for providing transportation to and from the Delegate Assembly site, housing, meals, and parking.
- 2. HSTA-Retired members, who want to attend the Delegate Assembly as an Observer (if space is available), should contact the HSTA-Retired Office 10 working days prior to the start of the Delegate Assembly to register their attendance and pay for their meals.
- 3. On the day of the Delegate Assembly, Observers should report to the registration table to obtain an Observer badge. Identification or other identifying documents may be required to be shown to ensure HSTA-Retired membership. Each Observer will be given an Observer badge, which will allow them to be present in the Delegate Assembly meeting room. The badge must be worn at all times when in the meeting room.
- 4. Observers will be seated in a special section for Observers and should not enter the delegate seating area during business sessions.
- 5. Observers may observe but not participate in, nor disrupt the business of the Delegate Assembly.
- 6. At times, the Delegate Assembly Chair may call for an executive session, at which time Observers should exit the meeting room.
- 7. The Delegate Assembly Chair shall have the authority to have an Observer removed from the facility for disrupting the Delegate Assembly.

X. HSTA-Retired District and Officers and Councils

- A. Positions: Officers and Council members
- B. Terms: Determined by District Guidelines.

Updated 12/11/24 with 11/21/24 BOD adoptions

- C. Nominations and elections shall be held at District General Membership meetings.
- D. Districts shall submit the election results to the State Elections Committee.
- E. District Presidents serve as members of the Board of Directors (See Amended and Restated Bylaws of the Hawaii State Teachers Association-Retired, Rev., Article VIII, Section 3 A).

221 HSTA-Retired District Election Procedures
 Adopted by the HSTA-Retired BOD 10/10/24

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| <p>I. Preparations</p> | <p>A. Review HSTA-Retired Elections Guidelines.</p> <p>B. District Elections Chair should identify carryover delegates.</p> <p>C. Contact Carryover to confirm intent of attendance at the upcoming Delegate Assembly. Determine the number of open positions and/or successors needed.</p> <p>D. Notify HSTA-Retired State Officers that they do not run as Delegates to Delegate Assembly.</p> <p>E. Carryover and Officers not attending the Delegate Assembly must complete “HSTA-Retired Delegate Notification of Non-Attendance” form.</p> |
| <p>II. Publication</p> | <p>A. Publicize HSTA-Retired District Elections to their respective District Memberships concurrently through announcements at other meetings, newsletters, and/or Emails.</p> <p>B. Publish names of Carryover & District Officers who will be attending the Delegate Assembly and will not be on the ballot this cycle.</p> <p>C. Publish timelines:</p> <ol style="list-style-type: none"> 1. Nominations: Open Date, Close Date & Time Districts which hold a single General Membership Elections Meeting may accept and close nominations at their Elections meeting. 2. Elections: Date, Time, Place 3. Vote Counting: Date, Time, Place (Must be open to Observers.) <p>D. Nomination Form must include:</p> <ol style="list-style-type: none"> 1. Position Title 2. Term of Office for Officers July 16, yyyy – July 15, yyyy 3. Term of Office for Delegates March 1, yyyy- Feb 28, yyyy 4. Lines for Candidate’s official name, address, phone, Email. 5. Nominations Procedure: Address for Hand Delivery, USPS mail, Email or phone to Elections Chair. |
| <p>III. Verification of Eligibility</p> | <p>A. Refer to HSTA-Retired Elections Guidelines, Section IV for Eligibility.</p> <p>B. Verify Official names of Candidates, eligibility of Membership of the candidates, nominators, and voters. Reference “Membership List”.</p> <p>[Candidates must be both NEA members (NEA= RT-7-0, RT-7-7 or RT-8-0) and HSTA-Retired member (SEA= RT-0-0).]</p> |

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| <p>IV. Receipt of Nomination Form.</p> | <p>A. Acknowledge receipt of Nomination Forms or provide a contact where candidates may call to confirm their name is on the ballot.</p> <p>B. Confirm and notify candidates and nominators of eligibility status.</p> <p>C. Confirm that candidates have given permission to be on the ballot.</p> |
| <p>V. Creation of Official Ballot</p> | <p>A. List offices and terms of office</p> <p>B. List candidates' official names.</p> <p>C. Provide marking instructions: Mark no more than the number of candidates allowed.</p> |
| <p>VI. Elections Meeting Procedures</p> | <p>A. Announce the names of the nominees and accept nominations from the floor, if applicable.</p> <p>B. Acclamation: If the number of candidates for a position is less than or equal to the number of open positions, the nominees may be elected by Acclamation. The President shall declare such candidates elected by acclamation.</p> <p>C. If Voting by Paper Ballots:</p> <ol style="list-style-type: none"> 1. Voting must take place at time and place as published. 2. Members must (S) sign for a ballot. 3. Vote by secret ballot. Ballots should be submitted one ballot per person, into a secure ballot box. Announce (E) end time to submit ballots. <p>D. Districts may allow candidates speeches if rules apply equally to all .</p> <p>E. Hawaii District: A Script must be used so that West Hawaii and East Hawaii Membership Meetings receive the same instructions. All other Districts may use a script as well.</p> |
| <p>VII. Electronic Meeting Procedures</p> | <p>A. Notification and RSVP of attendance to General Membership Meeting for Elections is required.</p> <p>B. Prepare a ballot via Google program.</p> <p>C. Tabulation and Results will be done by Google program.</p> <p>D. Candidates will be informed of election results.</p> <p>E. In-Service will be provided as needed.</p> |
| <p>VIII. Tabulation</p> | <p>A. Vote counting must take place according to timeline published, and only after ballot submittal deadline if at the General Membership Meeting.</p> <p>B. Candidates on the ballot are NOT allowed to touch the ballots.</p> <p>C. Sign in Workers.</p> <p>D. Sign in Observers.</p> <p>E. Hawaii District: Form an Elections Committee to handle ballots in sealed envelopes until both West and East ballots are ready to be counted.</p> |

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| IX. Certification | <p>B. Complete HSTA-Retired State Elections forms:</p> <ol style="list-style-type: none">1. List results by decreasing order (highest votes to lowest) – List in the following order: Carryover, Newly Elected, Successors.2. Obtain signatures of District President & Elections Chair. <p>C. Have the District Council certify results.</p> <p>D. Submit certified results to HSTA Retired Office Assistant, and an email to the State President, State Elections Chair, and District President.</p> <p>E. Have delegates sign the intention to attend forms.</p> |
| X. Results | A. Inform candidates of results. |

235 Retirement Issues Committee Guidelines (11/19/20)

HSTA-Retired Retirement Issues Committee Guidelines

- I. General function – Each standing committee shall have to follow general functions as set forth in Article IX; Section 2 of the Hawaii State Teachers Association–Retired (HSTA-R) Bylaws:
 - A. It shall report as regularly to the Executive Committee and Board of Directors (BOD), and submit a written report to the annual Delegate Assembly;
 - B. It shall make/ recommend programs and activities within its area of responsibility to the Executive Committee and BOD; and
 - C. It shall maintain close contact with related committees in the districts and in National Education Association (NEA), and with community groups dealing with similar subject matters.

- II. Specific functions
 - A. It shall identify legislative issues that impact retirees and the community,
 - B. Provide rationale for support or opposition and submit testimony during the legislative session;
 - C. It shall annually review the committees work;
 - D. It shall make recommendations for improvements and/or additions to the committee;
 - E. It shall assist in the promotion of the Retirement Issues Committee (RIC) of each district.

- III. Goals and objectives – The committee’s goals and objectives are outlined in the Bylaws of HSTA-R, Article II - Purpose. HSTA-R shall strive to help its members achieve retirement with dignity, happiness and economic security. It shall:
 - A. Promote the social, professional, and economic status and general welfare of retired members of Hawaii State Teachers Association (HSTA);
 - B. Furnish a practical basis for united action with others who are devoted to the cause of education;
 - C. Promote voluntary participation by its members in civic and educational affairs;
 - D. Initiate and support legislative action that is beneficial to retired public school teachers; and
 - E. Support HSTA and its programs.

- IV. Composition of the committee
 - A. Committee members shall be appointed by the HSTA-R President.
 - B. Committee members must be HSTA-R members.

C. The composition of the committee shall include:

1. Committee Chairperson
2. Legislative Action Team (LAT) Monitor(s)
3. Employees Retirement System (ERS) Monitor(s)
4. Employee Union Trust Fund (EUTF) Health Benefits Monitor(s)
5. HSTA-R President (Ex Officio) or designee.
6. Each District shall be represented
7. Chair/Co-chairs of Government Relations Committee (GRC)
8. Hawaii Alliance for Retired American's (HARA) Monitor(s)

V. Roles and Responsibilities

A. Committee Chairperson

1. Shall call and preside over all committee meetings;
2. Shall prepare and distribute agenda to committee members;
3. Shall assign and delegate additional duties to committee members;
4. Shall represent the committee before the HSTA-R Executive Committee and BOD, and submit a written report to the annual Delegate Assembly;
5. Shall appoint a Vice Chairperson and a Recorder; and
6. Shall be responsible for keeping accurate records of all meetings and distribute them to committee members and the Executive Committee.

B. Vice Chair

1. Shall assume the responsibilities of the Chairperson in event of his/her absence.

C. Recorder

1. Shall record notes for all meetings;
2. Shall provide the chairperson and committee members with a copy of the notes of meetings following every meeting; and
3. Shall transmit a copy of approved committee notes to the HSTA-R Executive Committee following approval by the committee.

D. Members

1. Shall attend committee meetings;
2. Shall monitor as assigned the Legislature, ERS, EUTF, HARA, and HSTA GRC meetings;
3. Shall regularly report on their activities between committee meetings;
4. Shall discuss in committee retirement issues of concern to HSTA-R;
5. Shall not distribute gifts during legislative session while participating in RIC activities; and
6. Shall file all HSTA-R expense vouchers with the State Treasurer within thirty days of any activity for which a voucher is allowed.

E. Monitors

1. Legislative: The Legislative Monitors' duties include serving on the HSTA-R LAT, tracking bills submitted in the state legislature, attending legislative hearings, preparing position statements and testimony on legislation as directed by the HSTA-R LAT and making recommendations to the RIC.
2. Employees Retirement System: The ERS Monitors' duties include attending meetings of the ERS Board of Trustees and its committees, reporting on their activities and making recommendations to the RIC.
3. Employees Unions Trust Fund: The EUTF Monitors' duties include attending meetings of the EUTF and their committees; reporting on their activities and making recommendations to the RIC.
4. HSTA Government Relations Committee: The Chairs (or co-chairs') duties include serving as members and attending all scheduled HSTA GRC meetings. They shall provide written reports on the activities and programs from the HSTA GRC. They will actively participate in meetings of the LAT and RIC.
5. Hawaii Alliance for Retired Americans: The HARA Monitors duties shall include but not be limited to serving as representatives of HSTA-R at HARA Board and Legislative Meetings. They shall provide written reports on the activities and programs that should be recommended to the RIC.

VI. Meetings

- A. The committee will meet at least four times a year. Additional meetings may be called by the Chair;
- B. A majority of the voting members shall constitute a quorum; and
- C. Although parliamentary rules shall prevail in the general conduct of meetings, actions may be taken by consensus except in instances where a formal vote is deemed necessary.

240 Finance Committee Guidelines (9/11/23)

HSTA-Retired Finance Committee Guidelines

Purpose – The purpose of this Committee shall be to recommend action through the President to the Board of Directors on financial actions and to review policies related to finance, as provided for in the Bylaws of the Association.

I. Membership

The HSTA-Retired President shall appoint members of the Finance Committee.

II. Officers

- A. The HSTA-Retired Treasurer shall be the Chairperson of the Finance Committee.
- B. A note taker shall be identified.
- C. The terms of office shall be for the fiscal year of the Association.
- D. A newly-elected HSTA-Retired Treasurer shall be invited to attend the last Finance Committee meeting of the fiscal year.

III. Duties of chair and notetaker

- A. It shall be the duty of the Chairperson to:
 - 1. Preside over meetings of the Finance Committee.
 - 2. Prepare the Committee agenda.
 - 3. Act as consultant or secure such service as appropriate.
 - 4. Review financial reports of the Association and make recommendations to the Finance Committee regarding the disposition.
 - 5. Develop and recommend for Committee disposition policies and guidelines on the expenditure of Association funds.
 - 6. Keep members of the Committee apprised of matters related to finance via a regular communications network.
 - 7. Assign such research activities as deemed necessary to members of the Committee.
- B. It shall be the duty of the Note taker to:
 - 1. Keep notes of this Committee's meetings.
 - 2. Transmit copies of the notes to each member of the Committee prior to its next regularly scheduled meeting.

IV. Meetings

- A. This Committee shall meet at a time and place scheduled by the Chairperson.
- B. Special meetings may be called for by the Chairperson upon written notice, or by petition of at least three (3) of the members of this Committee.
- C. A majority of the members of this Committee shall constitute a quorum at any meeting, and a majority vote of the membership present at any meeting shall determine the action of this Committee.

V. Duties of the committee

- A. It shall be the duty and responsibility of this Committee to:
 - 1. Review financial reports of the Association and make recommendations as necessary through the President to the Board of Directors regarding their disposition.
 - 2. Develop policies and guidelines on the expenditure of Association funds.
 - 3. Assist in the formulation of the annual budget and recommend necessary amendments to the budget.
 - 4. It shall be the further duty of this Committee to:
 - a. Periodically review financial policies adopted by the Board of Directors of HSTA-Retired and recommend necessary changes to keep policies current and relevant.
 - b. Periodically review those sections of the Bylaws of the Association that relate to finances and recommend necessary amendments to keep the Bylaws current and relevant.
 - c. Perform an internal audit of the districts.

VI. Amendments

- A. The Guidelines of this Committee shall be reviewed periodically by this Committee to keep them current and relevant.
- B. Proposed amendments to these Guidelines must be circulated to the members of the committee prior to the meeting at which they are to be acted upon.
- C. Amendments to these Guidelines shall be submitted through the President to the Board of Directors for action.

250 Bylaws & Resolutions Committee Guidelines

Adopted by the Board of Directors on 11/21/24

Information – The Bylaws and Resolutions Committee falls under the purview of the HSTA-Retired Secretary. (Refer to Article IX Officers, Section 7 Secretary: Powers and Duties, B. To keep and update HSTA-Retired Bylaws and Policies.) The BR committee consists of two co-chairs.

Duties and responsibilities

I. Bylaws

- A. Assists the Secretary of HSTA-Retired by reviewing and editing the current bylaws. After they have been reviewed and edited, the bylaws are returned to the Secretary for review and verification. This process may lead to the writing of a bylaw amendment.
- B. Updates the bylaws when the Delegate Assembly adopts and the Board of Directors approves a bylaw amendment. Sends the bylaws to the Secretary for review and verification, printing, filing, and sends to the President for posting on the website.
- C. Legal requirements for bylaws

The Hawaii State Teachers Association-Retired (HSTA-Retired) shall add to the Amended and Restated Bylaws of the Hawaii State Teachers Association Bylaws' Appendix, the following: The HSTA-Retired Bylaws need to be amended in order to comply with current legal requirements for nonprofit corporations.

HSTA-Retired is registered as a 501 (c) (4), a nonprofit corporation. Nonprofit organizations are subject to government regulations and must ensure that their operations comply with:

- Hawaii's Nonprofit Corporation Act, HRS Chapter 414D
- Federal and state tax laws and regulations
- Labor and employment laws and regulations
- Laws and regulations applicable to HSTA-Retired

The Bylaws need to be updated not only to comply with current legal requirements, but also to ensure that the corporate structure is one that will protect the parent HSTA-Retired organization and its members from exposure to greater liability than they intend to assume simply by becoming an HSTA-Retired member.

- II. Digest of Policy Statements and New Business Items (Digest) and HSTA-Retired Operating Manual (HOM)
 - A. Reviews the Digest
 - 1. Amends existing policy statements by submitting a resolution.
 - 2. Rescinds policy statements that have been accomplished or are no longer applicable by submitting an NBI to rescind.
 - 3. Corrects editorial errors.
 - B. Assists the Secretary by updating the Digest after the Delegate Assembly adopts and Board of Directors approves
 - 1. Resolutions and
 - 2. New Business Items which may rescind a Policy Statement. Only the NBIs from the most recent Delegate Assembly are included in the Digest.
 - C. Sends the Digest to the Secretary for review, verification, printing, filing, and sends to the President for posting on the website.
 - D. Reviews HSTA-Retired Operating Manual (HOM) and recommends changes as needed. BR works with the Secretary as revisions are made to the HOM.
- III. Proposed Amendments, Resolutions and New Business Items (NBI)
 - A. Process
 - 1. All proposals by makers are submitted to the HSTA-Retired President.
 - 2. BR reviews proposed items after the President has received them and the
 - 3. Executive Committee has reviewed them. (Note: The original proposal is signed by the maker and filed by the Secretary. Thereafter all copies made, with the exception of copies for the Executive Committee and the BR Committee, do not include the signature and personal information; “on file” is written.)
 - 4. BR places in proper form all proposed items.
 - 5. BR sends all proposed items to Secretary and the President for review and presentation to the Board of Directors.
 - 6. After the Board of Directors reviews them and marks them (as either supports, opposes, no recommendation, or not reviewed), the Secretary prepares them for distribution for the Delegate Assembly.
 - B. Timelines and Deadlines
 - 1. Amendments
 - a. “All proposed amendments to these bylaws must be submitted in writing to the HSTA-Retired office 60 days prior to the Delegate Assembly,” according to the HSTA-Retired Bylaws.
 - b. Refer to the most current standing rules for further information on on-time and late amendments.
 - 2. Resolutions and New Business Items
 - a. Refer to the most current standing rules for information on on-time and late Resolutions and New Business Items.
 - b. Works with President on calculating deadlines for submission of proposals for his/her calendar.

- IV. Delegate Assembly
 - A. Assists Secretary with preparing proposals for Delegate Assembly.
 - B. Submits a written report to the Delegate Assembly by the date set by the President.
 - C. Attends the Delegate Assembly
 - D. Introduces for action all proposed amendments, resolutions, and NBIs.
 - E. Prior to the Delegate Assembly, prepares the Disposition Status Report for the Secretary to distribute to the Delegate Assembly. (Refer to V. Disposition Status Report of NBIs of this document.)

- V. Disposition status report of NBIs
 - A. After the Delegate Assembly adopts the NBI(s) and the Board of Directors approves the NBI(s), the President assigns the NBI(s) to an entity for follow-up. Then the President and BR complete the first four columns of the Disposition Status Report: New Business Items – 20__ HSTA-Retired Delegate Assembly.
 - B. Sends, in the first week of February, two forms (Memorandum on HSTA-Retired Referral of 20__ HSTA-Retired Delegate Assembly Items and HSTA-Retired Disposition of New Business Item Report) to the president who sends it to the entity responsible for follow-up on the NBI assigned to them. (March 1 is the due date for the entity to return the completed HSTA-Retired Disposition of New Business Item Report.)
 - C. Compiles the information the President received from the entity/entities in the last two columns of the Disposition Status Report: New Business Items - 20__ HSTA-Retired Delegate Assembly.
 - D. Sends a copy to the Secretary for printing for the Delegate Assembly and for filing.

- VI. Board of Directors (BOD) meetings
 - A. Submits a written report regarding BR and CBR to the BOD and the Delegate Assembly by the dates set by the President.
 - B. Attends BOD meetings when requested by the President.
 - C. Follows through on assignments from the BOD, the President and/or Executive Committee.

- VII. *The Messenger*

Submits articles for *The Messenger* regarding reports to the Board of Directors and important deadlines.

- VIII. HSTA'S CBR COMMITTEE
 - A. Attends HSTA's CBR committee meetings.
 - B. Undertakes committee members' responsibilities.
 - C. Attends HSTA's Annual Convention as CBR Committee members.

IX. DEFINITIONS

- A. Amendment: A proposed change (editorial or otherwise) to the bylaws.
- B. Resolution:
 - 1. A main motion written in a more formal manner that states HSTA-Retired's position on an issue. It is a formal expression of opinion, intent, belief, or position that indicates the direction in which the Association should be moving.
 - 2. A resolution deals with policy rather than implementation.
- C. Policy Statement:
 - 1. Formal expressions of opinion, intent, belief, or positions that indicate the direction in which the Hawaii State Teachers Association-Retired should be moving.
 - 2. These policy statements are referred to as resolutions before and during the HSTA-Retired Delegate Assembly.
 - 3. Once adopted by the Delegate Assembly, resolutions become policy statements and are included in the Digest of Policy Statements.
 - 4. The Delegate Assembly updates the Digest of Policy Statements by adding, amending, or rescinding policy statements.
- D. New Business Item (NBI):
 - 1. A new business item is a main motion, written in a formal manner, which requires action specific in nature and terminal in application.
 - 2. It deals with implementation rather than policy.
 - 3. In the Digest all New Business Items that have been adopted at the most recent Delegate Assembly are included.
- E. Rescind: To remove, by submitting an NBI, an existing policy statement if it has been accomplished or is no longer applicable.

X. FORMS

- A. Used by members; also located on website
 - 1. Proposed Amendment
 - 2. Proposed Resolution
 - 3. Proposed New Business Item (NBI)
- B. Used by BR and President; located in BR files
 - 1. Memorandum on HSTA-Retired Referral of 20__ HSTA-Retired Delegate Assembly Items
 - 2. HSTA-Retired Disposition of New Business Item Report
- C. Used by BR: located in BR files
 - Disposition Status Report: NBI 20__ HSTA-Retired Delegate Assembly

260 Pre-Retirement Committee Guidelines

Adopted by the HSTA-Retired BOD on 8/15/24

HSTA-Retired Pre-Retirement Committee Guidelines

- I. Purpose – HSTA-Retired Pre-Retirement Committee provides active teachers with a process to plan for and enhance their retirement.
- II. Composition of Pre-Retirement Committee
 - A. Pre-Retirement chairperson and members are appointed by the HSTA-Retired President and approved by the HSTA-Retired Board of Directors.
 - B. There shall be no more than two members from the following; Hawai`i District, Kaua`i District, Maui County District, and West Hawai`i Community Club. O`ahu District may have up to eight members. There shall be one member from the following locations: Moloka`i, and Lana`i.
- III. Pre-Retirement chair responsibilities
 - A. Schedule meetings for planning, coordination of materials, and evaluation.
 - B. Prepare agenda for meetings. Assign a recorder. It is not a standing committee; notes are appropriate.
 - C. Arrange ground transportation for meetings.
 - D. Coordinate meals.
 - E. Notify State President of any changes to attendees of meetings.
 - F. Compile a summary report on participation, comments, and recommendations for improvement to the committee, the Board of Directors, and Delegate Assembly.
 - G. Maintain communication with pre-retirement members, as needed.
 - H. Coordinate with HSTA Governance Specialist regarding Institute Day on location, set up, and other details.
- IV. Pre-Retirement District Committee chair/member responsibilities
 - A. Schedule meetings.
 - B. Prepare agenda for meetings. Assign a recorder.
 - C. Coordinate with HSTA Chapter Institute Day Chair on location, set up, and other details.
- V. Pre-Retirement Committee responsibilities
 - A. Review and revise presentation annually.
 - B. Review and revise handouts as needed.
 - C. Review and revise evaluation form.

VI. Pre- Retirement Member Responsibilities

- D. Attend committee meetings. Should a committee member be unable to attend a meeting, notify Pre-Retirement Chair.
- E. Coordinate with HSTA Chapter Institute Day Chair on location, set up, and other details. Coordinate equipment set-up with school's tech coordinator or Institute Chair.
- F. Present workshop on Institute Day.
- G. Complete evaluation compilation and send to Pre-Retirement Chair.
- H. Purchase giveaways that can be used statewide; no more than \$10.00 each. A giveaway will be given to those who turn in a completed NEA-Retired Lifetime Membership and a non-refundable check at the end of the presentation.

VII. Procedures for Pre-Retirement Workshop at Institute Day

- I. All handouts will be collated and ready for distribution.
- J. Sign in sheets and handouts are on the table.
- K. Collect all teacher evaluations.

VIII. Procedures for Virtual Institute Day

- A. In the event of an electronic Institute Day, sign in, handouts, and evaluations will be coordinated through HSTA.
- B. In the event of an electronic Institute, district chairs will receive a list from HSTA- Retired and will purchase giveaways of no more than \$10.00 each to those who submit a completed NEA-Retired Lifetime/Pre-Retired Membership application by the due date.

IX. Evaluation

- Agree on dates of evaluation meeting and for new fiscal year.

Updated 12/11/24 with 11/21/24 BOD adoptions

270 Reporting Guidelines for Delegates to NEA RA & RAM

Congratulations on being elected as a delegate to our national meetings! Thank you for representing HSTA-Retired. Hopefully you will find the experience a valuable one in gaining a better understanding of how NEA works and its impact on its state affiliates, NEA members, legislation on the national level, education policy, and many other fronts.

In order to receive reimbursement for your expenses (pursuant to NEA RA/R delegate agreement agreement), you are expected to submit a written report detailing your experience as a delegate and your thoughts and opinions about that experience. Your report should be created using a word-processing program as a distinct document that you may submit as an attachment within an email. (Please do not write your report within an email; this makes it difficult to share.) The report should be at least 750 words, in single-spaced format. (Use the word count feature within your word processing program.) In your report, please respond to all three questions (A, B, and C) and at least two of the seven questions listed below (see #1-7):

You must reply to all three of these questions in your report:

- A. What were the most important topics discussed at RAM? Why were they important?
- B. Which hearings did you attend? What did you learn?
- C. What issues that arose at RA were relevant to retirees? How might these issues impact us?

You must choose at least two of the following questions and respond to them in your report:

1. What did you learn at the NEA meetings that HSTA-Retired can use to increase membership?
2. What did you learn that HSTA-Retired can use to engage our members more effectively?
3. What topics relating to national issues were discussed that may have an impact on our members in Hawai'i? Why do you think these are important and worth watching?
4. What efforts to support public education were discussed at the meetings? Are these efforts being made at the national level? Can they be implemented in Hawai'i? How?
5. What legislation at the national level on education might be of interest to our members? Why do you think so?
6. What happened at the national meetings that inspired you? What are you inspired to do?
7. What leadership opportunities were shared? How do you see these leadership opportunities implemented within HSTA-Retired?

Deadline: Please submit your report to the HSTA-Retired State President by within 30 days of the end of the RA. Failure to submit on time may result in the delegate not receiving funding.

Updated 12/11/24 with 11/21/24 BOD adoptions

300 DISTRICTS AND COMMUNITY CLUBS

310 HSTA-Retired Support for Districts and Community Clubs

Adopted by HSTA-Retired Board of Directors 8/15/24

Corrected by HSTA-Retired Executive Committee 9/12/24

Each district will receive an allocation in the following categories:

- Per member
- Flat grant
- Communication

Each community club will receive an allocation in the following categories:

- Per member
- Flat grant

The 2024-25 Allocation Formulas (9/12/24 Exec. Committee) are as follows:

| |
|--|
| DISTRICT |
| Membership: \$6.5 per member |
| Flat Grant: \$1800 per District |
| Communication: \$1000 + (\$1 per member) |

| |
|--------------------------------------|
| COMMUNITY CLUB |
| Membership: \$4 per member |
| Flat Grant: \$320 per Community Club |

Updated 12/11/24 with 11/21/24 BOD adoptions

320 HSTA-Retired Planning Guide

Planning at the district level should take place in a two-year cycle. Once election results are known, the officers and council members should meet before the end of the fiscal year to begin planning for the coming year. The following planning items are recommended:

- Assess the current status of the district, including its strengths and weaknesses.
- Consider ways to enhance the strengths and eliminate or minimize the weaknesses; keeping the status quo is not advisable.
- Consider asking district members the question: “What do you want the district to accomplish in the coming two years?”
- Set goals for the first year, developing specific objectives with plans as to how each objective will be achieved.
- Plan activities to achieve each objective.
- Decide the person(s) responsible to conduct the activities.
- Create a calendar for the activities.
- Develop a budget, including proposed income and expenditures that reflect the goals and objectives.
- Implement the activities through a team effort.
- Periodically evaluate the activities and achievement of goals and activities.
- Make changes as they are needed.
- At the end of the first year, evaluate the district’s progress in meeting goals and objectives for the year.
- Repeat the process for the second year.

Updated 12/11/24 with 11/21/24 BOD adoptions

330 HSTA-Retired Checklist of Required Documents

| No. | Description | When to submit |
|-----|---|--|
| 1 | Council roster (name, address, email, phone number Committee chairs/co-chairs and members* List of council members elected in most recent odd year List of council members elected in most recent even year Delegate Assembly delegates – list of carryover delegates for the next Delegate Assembly | Within a week after first council meeting |
| 2 | Draft council minutes (within 14 days of the meeting); minutes should indicate discussion of any purchases and changes to budget and/or calendar | Within 14 days of each council meeting |
| 3 | Approved fiscal year calendar and any amendments | Within a week after approval |
| 4 | Approved fiscal year budget and any amendments (noting that the fiscal year ends on August 31) | Within a week after approval |
| 5 | All council members (elected, appointed, or volunteer) must submit the following HSTA-Retired compliance documents: Acknowledgement Form of Governing Policies Fiduciary Code of Conduct Whistleblower Policy Financial Conflict of Interest Policy Conflict of Interest Questionnaire | Within a week after first council meeting |
| 6 | Miscellaneous as required by President/Treasurer/CPA | As requested |

* Required for voucher forms

Updated 12/11/24 with 11/21/24 BOD adoptions

340 HSTA-Retired Sample Agenda

HSTA-Retired, _____

BOD, Executive Committee, Delegate Assembly, Council or General Membership Meeting

Electronic (Zoom) or Place of Meeting

Date

AGENDA

Attendance:

Quorum established? (Not applicable to General Membership meetings.)

- I. Call to Order:
- II. Minutes of _____ date _____
- III. Action Item(s)
 - A.
 - B.
- IV. New Business
 - A.
 - B.
- V. Reports
 - A. President
 - B. Vice President(s)
 - C. Treasurer
 - D.
- VI. Committee Reports
 - A.
 - B.
- VII. Announcements
- VIII. Adjournment

Information for Presidents regarding Agenda

1. Do not place "Unfinished Business" on the Agenda unless there is something to take action on from the previous meeting (Must be a Motion).
2. Action items are items that are to be voted on at the meeting. As the meeting continues, other items may occur which will be voted on at that time.
3. Reports should be submitted in writing to the President before a meeting.
4. Agendas are not adopted as this action seals the agenda's order. Having an Agenda assumes flexibility of order.

Updated 12/11/24 with 11/21/24 BOD adoptions

350 HSTA-Retired Sample Minutes with Information for the Secretary Regarding Minutes

Approved/Unapproved

HSTA-Retired, _____

(BOD, Executive Committee, Delegate Assembly, Council or General Membership Meeting) Minutes
Date, Electronic (Zoom) or Place of Meeting

Attendance:

Quorum established? (Not applicable to General Membership meetings.)

Excused: (Not applicable to General Membership meetings)

Guests:

IX. Call to Order:

X. Minutes of _____ date _____ last name/last name approved as circulated or approved as corrected

XI. Action Item(s)

A.

B.

XII. New Business

C.

D.

XIII. Reports

E. President

F. Vice President(s)

G. Treasurer

H.

XIV. Committee Reports

A.

B.

XV. Announcements

XVI. Adjournment

Respectfully submitted,

_____, Secretary

Approved on _____

RM:pm Presiding Officer's initials in capital letters: Secretary's initials in small letters

Updated 12/11/24 with 11/21/24 BOD adoptions

Information for the Secretary Regarding Minutes

1. Minutes are legal documents of the organization.
2. Timelines for Secretary to be aware of
 - a. Within one week: Draft Minutes from a meeting must be sent to the members for additions/corrections.
 - b. Within two weeks after the first meeting: The District/Community Club president needs to send draft minutes, calendars and budgets to the HSTA-Retired President.
 - c. Within a month of each succeeding meeting: The District/Community Club president sends the minutes to the HSTA-Retired President.
2. Minutes are
 - a. Approved as circulated
 - b. Approved as corrected: examples = Page 2, line 57: capitalize R in retired
Pages 2-3, lines 50 - 165: correct formatting
3. Approved minutes are noted by listing the date and the presiding officer's initials in capital letters:Secretary's initials in small letters (example RM:pm). They are then sent to the President and placed in the Secretary's files.
4. Not applicable to General Membership meetings: Quorum established and Excused.
5. If any amendments being discussed are not concluded before adjournment, these must be indicated in the minutes as this will become Unfinished Business in the next agenda.
6. Agendas are not adopted as this action seals the agenda's order. Having an agenda assumes flexibility of order.

Motions

1. Minutes from a previous meeting require a motion and a second before it is approved as circulated or corrected. Use last name/last name of the person who moved the item.
2. A motion must be made for action before discussion can occur.
 - a. A motion coming from a Committee requires no 2nd before discussion and vote. Only the name of the maker is recorded in minutes.
 - b. A motion from the floor REQUIRES a 2nd before discussion and vote. Only the motion made when the vote was taken is recorded in the minutes. This includes all amendments made to the motion. The names of the maker and the person seconding it are recorded in the minutes.

Updated 12/11/24 with 11/21/24 BOD adoptions

360 HSTA-Retired Sample Budget

HSTA-Retired Draft Budget for O`ahu District (SAMPLE)

Income

| | | |
|----------------------------|---------------------|--------------------------|
| Dues allocation | 520.01 (\$7 X 4232) | \$29624.00 |
| Flat grant | 520.01 | 1000.00 |
| Communication | 510.01 | 1000.00 |
| Award | 570.01 | 1000.00 |
| <u>Total Income</u> | | <u>\$32624.00</u> |

Expenses

| | | |
|----------------|--------|----------|
| Administration | 520.01 | 22124.00 |
|----------------|--------|----------|

- District council: snacks or meals, mileage, supplies, postage, stamps
- General membership meetings or member engagement activities (Meet & Greet; members conference; community services events, excursions, volunteer celebrations): facility rental, meals, logo items, giveaways, mileage, supplies; (or, if meeting is electronic – giveaways for attendance/return of evaluation, postage, stamps, supplies, meals)

| | | |
|---|--------|--------------------------|
| Communication | 510.01 | 4500.00 |
| (includes printing costs, stamps, and labels) | | |
| Membership | 580.01 | 5000.00 |
| (includes promotional items) | | |
| District award expenses | 570.01 | 1000.00 |
| Other expenses | 520.01 | 0.00 |
| <u>Total Expenses</u> | | <u>\$32624.00</u> |

Updated 12/11/24 with 11/21/24 BOD adoptions

370 HSTA-Retired Sample Calendar

Proposed District Calendar [Sample]

| | |
|-----------|---|
| 8/5 | Council meeting |
| 8/26 | Meet & Greet – Pearl Country Club |
| 9/9 | Council meeting; newsletter deadline |
| 10/7 | Council meeting |
| 10/28 | General membership meeting |
| 11/4 | Council meeting |
| 11/18 | Special event – advanced care planning with Kōkua Mau |
| 1/6 | Council meeting; newsletter deadline |
| 1/15 | Ballot preparation for delegate election to NEA – RA and NEA – RAM |
| 2/3 | Council meeting |
| 2/10 & 14 | Neighbor Isle and O`ahu Institutes |
| 2/19 | Ballot counting for NEA delegate election |
| 2/24 | General membership meeting and council and Delegate Assembly election |
| 3/2 | Council meeting |
| 3/23 | Riding on the Train in `Ewa |
| 4/6 | Council meeting |
| 4/24 | Delegate Assembly |
| 5/4 | Council meeting |
| 5/25 | Volunteer appreciation luncheon |

400 POLICIES

410 Annual Basic Conflict of Interest Disclosure Form and Acknowledgment Form



HSTA-RETIRED
HAWAII STATE TEACHERS ASSOCIATION-RETIRED

BASIC CONFLICT OF INTEREST DISCLOSURE FORM 2024-2025

Date: _____

Name: _____

Position (officer/board director/council member): _____

Please describe below any relationships, transactions, positions you hold (employee, officer, Director, Volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest between HSTA and your personal interests, financial or otherwise:

_____ I have no conflict of interest to report

I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you (and your spouse) sit on, any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own):

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge. I have reviewed, and agree to abide by, the Policy of Conflict of Interest of HSTA-Retired.

Signature: _____ Date: _____



ANNUAL ACKNOWLEDGMENT FORM 2024-2025

I hereby acknowledge that I have received copies of the following policies:

- **Records Retention & Destruction**

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

- **Conflict of Interest**

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy. As required by the policy attached is my completed Basic Conflict of Interest Disclosure Form.

- **Whistleblower**

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

- **Fiduciary Code of Conduct**

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

I also understand that I should report any actual or suspected violation as directed in this Fiduciary Code of Conduct and that any reports I make concerning unethical activity or improper conduct will be treated with appropriate levels of confidentiality. I also understand that there will be no retaliation taken against me for rightfully reporting actual or suspected violations of the Code.

Signature

Date

Name (Printed)

411 Records Retention and Destruction Policy (09/01/09)

Purpose

The Hawaii State Teachers Association – Retired (the Organization) has established a Records Retention and Destruction Policy (the Policy) to ensure that Organization records are appropriately maintained and retained for prescribed periods of time, in accordance with applicable federal and state laws and regulations; to identify and protect essential records; and to identify records that the Organization no longer needs, so that records can be promptly destroyed in the ordinary course of business, when appropriate. The Policy is necessary for the Organization to maintain efficient and organized filing systems decrease the costs associated with the archiving and storage of old, expired and outdated records, and comply with any obligations to preserve or hold documents in appropriate circumstances.

Coverage

This Policy applies to all former and current officers, directors, employees (if any), and agents of the Organization who obtain, create, receive, or store physical or electronic documents that belong to, are created by, or are received by the Organization.

This Policy covers all records of the Organization regardless of physical form or importance. The term “record” includes all written, printed and recorded materials, as well as electronic or digital records such as e-mails and electronic documents. “Records” and “documents” can be hard copy documents and/or they may reside on laptops, desktops, printers, Blackberries (or similar devices), CD-ROMS, thumb drives, cellular phones and backup tapes, among other devices.

Records Management Procedures for HSTA-R Secretary (the Secretary)

1. General Maintenance: All records must be kept by the Secretary for the specified period of times in a manner that preserves their safety, security, integrity, and provides reasonable access to authorized personnel in need of such records while preventing unauthorized access.
2. Labeling of Records: All records must be kept in organized files. Time period (i.e., 1/1/08 – 12/31/08) should also be noted on the file label (if maintained in hard copy) or file name (if maintained in electronic form), as applicable.
3. Records Retention: The length of time a record should be retained is based on the content and purpose, as well as applicable laws and regulations. Attached as Appendix A is a Record Retention Schedule which identifies, by category the length of time each record must be retained for the longest period applicable.
4. Records Destruction: Records that are no longer required to be retained pursuant to the Records Retention Schedule (Appendix A), must be destroyed in accordance with the following procedure.

Upon expiration of the retention period, the Secretary shall request permission to destroy the records by completing and submitting to the HSTA-R President (the President) the Request to Destroy Record form attached as Appendix B (the Request). Upon receipt, the President shall review the Request to ensure that the form is fully completed, the records are no longer needed, and they are not subject to a "litigation hold". If approved, the form will be routed to the Secretary to direct and document the records destruction. If rejected, a copy of the form will be provided to the Secretary. The Secretary will maintain the originals of all Requests, both approved and rejected, and send written confirmation of destruction to the Board of Directors (the Board) care of the President.

Confidential Information

1. Definitions: In the normal course of its business. The Organization may have in its possession records that contain confidential information, including certain types of personal information of members, employees, and others.

Confidential Information: The Organization's records include information that is confidential pursuant to applicable federal and/or state laws. The Organization Records that contain confidential information include, but are not limited to:

- > Any record containing an individual's Social Security Number;
- > Any records containing personal information of members, employees and others;
- > Legal records, including litigation records and all correspondence with lawyers;
- > Operational procedures;
- > Organization finances;
- > Organization filings with government agencies;
- > Business plans, public relations plans and other records reflecting Organization strategies;
- > Any other information eligible for protection under Hawaii's Uniform Trade Secrets Act, Hawaii Revised Statutes, Chapter 482 B; and
- > Any other information of a restricted or confidential nature relating to the business, operations or financial affairs of the Organization.

Confidential information may only be reviewed by third parties pursuant to a Board directed audit, legally enforceable subpoena, government agency audit or written permission by the President. Any such review shall be performed under the direction of the President or his/her designee.

The disclosure of confidential information must be recorded on a Disclosure Log, as provided in the attached Appendix C. The Secretary is responsible for maintaining a completed and updated log for the disclosure of all confidential information in his/her area of responsibility.

2. Missing or Inadvertent Disclosure of Confidential Information: Any missing confidential information, or any inadvertent disclosure of confidential information to an unauthorized individual, must be reported to the President immediately.
3. Destruction of Confidential Information: Records containing confidential information must be shredded, erased or otherwise completely destroyed so that the information cannot be subsequently read or reconstructed.

Suspension Of Routine Records Destruction (“Litigation Hold”)

If the Organization (a) a party to a lawsuit (b) is in a dispute that could lead to litigation or (c) reasonably foresees a legal action where records may be relevant, a “litigation hold” will be placed on some, or all, of the Organizations records. If the Trust is notified that there is a litigation hold, the Secretary must immediately cease the destruction of any and all identified records, whether in hard copy or electronic form.

In event of a litigation, hold all records must be preserved until there is a written determination by the Board that the routine destruction of the records may resume.

The Secretary must promptly notify the President if he/she has any reason to believe that suspension of routine destruction may be required, or if he/she is aware of any actual, threatened or reasonably foreseeable legal action, inquiry or investigation. The Board will determine whether, and what extent, to suspend the destruction policy. The Secretary is responsible for ensuring that everyone complies with a litigation hold.

Production Of Organization Records In Legal Proceedings

The Secretary is responsible for overseeing any production of Organization records in response to a subpoena, discovery request or other legal process.

Inadvertent Destruction of Records

Any unapproved or inadvertent destruction of records, or any records destruction in violation of a litigation hold, must be immediately reported to the President.

Responsibility of Directors

Each director shall handle confidential information in a manner consistent with his or her fiduciary duties.

412 Financial Conflict of Interest Policy (09/01/09)

Statement of Principle

No Hawaii State Teachers Association-Retired (HSTA-Retired) official (officers and Board/Council Members) or staff shall have any financial interest, direct or indirect, or engage in any business or transaction or professional activity, or incur any obligation of any nature, which is in conflict with the proper discharge of his/her HSTA-Retired duties on behalf of HSTA-Retired members.

Standards

1. No official or employee shall make personal investments or engage in transactions in enterprises which he/she knows, or would reasonably be expected to know, may be affected by decisions in which the official is involved on behalf of HSTA-Retired. No official or staff shall make personal investments or engage in transactions which may create conflict between the duty to serve HSTA-Retired members' interests and the official's private interests.
2. No official or employee shall directly or indirectly sell goods or services to HSTA-Retired unless permission to do so is granted by the President or designee with a report by such officer to the HSTA-Retired Board/Council at its next regular meeting.
3. No official or employee shall accept employment with another entity which will impair his/her independence of judgment in the exercise of his/her duties on behalf of HSTA-Retired.
4. No official or employee shall disclose nor otherwise use confidential or trade secret information gained by reason of his/her HSTA-Retired position to further his/her personal interest.
5. No official or staff shall receive, directly or indirectly, a gift of value from a firm, corporation, individual, or any other source which sells goods or services to HSTA-Retired without the disclosure to and the approval of the President with a report by such officer to the HSTA-Retired] Board/Council at its next regular meeting. [This section does not apply to meals, lodging or promotional items costing less than \$150.00.]
6. Officials and employees of HSTA-Retired may not be employed by nor participate in the governance of firms supplying programs or services to HSTA-Retired except for business entities HSTA-Retired has participated in the creation of through joint ventures, partnerships and the like.
7. If an official or employee purchases services or products from a firm, corporation, individual or any other sources providing goods or services to HSTA-Retired, it shall be upon the terms available to HSTA-Retired members.

Enforcement Process

1. Copies of the HSTA-Retired Financial Conflict of Interest Policy shall be distributed to:
 - A. Elected and appointed officials of HSTA-Retired
 - B. Officers and Board/Council members of HSTA-Retired
 - C. Staff of HSTA-Retired
2. Complaint Procedure Against An Official or Employee.
 - A. Complaints regarding violations of this policy shall be in writing and signed. The allegation shall be filed with the HSTA-Retired President.
 - B. The President or designee shall cause the complaint to be investigated. If a violation of the policy is found, the President or designee shall take appropriate action which may include an order regarding elimination of the conflict, discipline or termination of staff, or such other remedy that it deems is appropriate. The President or designee will inform the Executive Committee of any action taken under this section.

413 Whistleblower Policy (09/01/09)

Purpose

The purpose of this policy is to encourage and enable members, employees and others to raise serious concerns within the Hawaii State Teachers Association – Retired (the Organization) prior to seeking resolution outside the Organization. “Serious concerns” include, but may not be limited to violations of law or regulation, unsafe conditions dishonest or deceptive acts, or unethical behavior.

Policy

1. Raising Questions and/or Concerns: The Organization shall maintain an open door policy. Members, employees and others are encouraged to share their questions, concerns, suggestions or complaints with the President or other members of the Board of Directors (the Board) who can address them properly.
For suspected fraud and concerns regarding corporate accounting practices, internal controls or auditing individuals the Organization should notify the attorney or accountant directly.
2. No Retaliation: No person, who in good faith reports any violation of law or regulation, unsafe conditions, dishonest or deceptive acts, or unethical behavior related to the Organization, shall suffer retaliation or adverse consequence as a result of his/her report.
3. Discipline: Any person who engages in retaliation in violation of this policy shall be subject to discipline as determined by the Board.

Reporting Retaliation

It is the responsibility of all directors, managers, and staff to report suspected retaliation to the President or any other director. The procedures for reporting or complaining of retaliation are as follows:

1. Reports and Complaints to the President: The President is responsible for coordinating the investigation and resolution of all reports from witnesses and/or victims concerning alleged retaliation. The President shall immediately notify the other directors of the filing or any report or complaint. Reports and/or complaints of retaliation will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
2. Investigations: All reports shall be promptly investigated by the President, who may retain a qualified outside investigator to conduct an investigation.

3. Remedial Action: The designated investigator shall prepare a written report of any findings, along with any recommendations for remedial action, and submit the report to the President. The written report shall be given to the Board for final review and decisions on remedial action. All remedial actions shall be documented.

Records

A record of complaints, investigative reports, and remedial actions shall be kept by the Board Secretary. Such records are considered confidential and shall only be disclosed pursuant to written authorization by the President or as required by law.

414 Fiduciary Code of Conduct (09/01/09)

The purpose of this section is to ensure HSTA-Retired's commitment to ethical conduct amongst its fiduciaries, which include the Board of Directors, Officers, appointed volunteer committee members, District/Community council members and officers, and any administrative assistant that act on behalf of HSTA-Retired. HSTA-Retired desires to maintain the highest standard of business integrity, honesty, and transparency for its members. In maintaining this standard, HSTA-Retired is committed to observing all United States and Hawaii laws and regulations concerning nonprofit organizations including the Internal Revenue Code, 26 U.S.C. §501(c)(4), and HRS Chapter 414D Hawaii Nonprofit Corporations Act.

HSTA-Retired expects all fiduciaries to share this commitment to ethical conduct in their dealings and activities on behalf of HSTA-Retired. Every HSTA-Retired fiduciary shall be alert to situations that could lead to violations, or the appearance of a violation, of law or ethical standards. HSTA-Retired has published this Fiduciary Code of Conduct ("Code") to help identify these situations. This Code states the basic policies and fundamental principles guiding HSTA-Retired in all of its activities. All fiduciaries are required to comply with these policies and principles in all HSTA-Retired activities.

Provisions

HSTA-Retired's Chief Governance Officer (HSTA-Retired President) is responsible for the administration and enforcement of this program and, with respect to the Code, reports directly to the Board of Directors. The HSTA-Retired President appoints the HSTA-Retired 2nd Vice President to be HSTA-Retired's Compliance Officer to administer and ensure compliance of this program.

A copy of this Code will be provided to each fiduciary for their reference and use. Each fiduciary is required to:

- Understand and follow the laws and regulations that apply to their position;
- Read, understand and follow this Code;
- Seek guidance from the Chief Governance Officer or other appropriate HSTA-Retired resource if he/she is uncertain about the proper way to act on behalf of HSTA-Retired;
- Participate in any compliance training required by HSTA-Retired; and
- Report any suspected violations of the Code or the law to the President.
- Acknowledge receipt of this Code in accordance with the Annual Acknowledgement of Policy, herein

HSTA-Retired is committed to maintaining the highest level of integrity. Each fiduciary has the duty to act or refrain from acting prudently, in good faith, and always with the reasonable belief that decisions are in HSTA-Retired's best interest. All fiduciaries shall keep HSTA-Retired's mission at the forefront of any decision.

The Fiduciary Code of Conduct is as follows:

I. Code of Conduct

A. DUTY OF LOYALTY

1. INTERESTS Fiduciaries shall put HSTA-Retired's interests above all other personal interests and take all possible action to avoid any situations of self-dealing or enrichment.
2. POLICIES AND PROCEDURES Fiduciaries shall abide by all HSTA-Retired policies and procedures, including the conflicts of interest policy, whistleblower policy, confidentiality policy, and financial policies.
3. CONFLICTS OF INTEREST Fiduciaries shall disclose any potential or existing conflicts of interest and be aware of all conflicts of interest that any other fiduciary may have.
4. CONFIDENTIALITY Fiduciaries shall keep HSTA-Retired matters and discussions strictly confidential.
5. REPORTING Fiduciaries shall report all violations of the code of conduct to the appropriate parties immediately.

B. DUTY OF CARE

1. MEETINGS Fiduciaries shall be informed and familiar with all HSTA-Retired materials prior to attendance of meetings.¹
2. ACTIVE PARTICIPATION Fiduciaries shall be informed of their fiduciary duties and responsibilities.
3. KNOWLEDGE Fiduciaries shall be informed and well-advised before making any decision or voting on any HSTA-Retired matter, including using good personal business judgment, ensuring sufficient and accurate data is available, and obtaining objective, competent advice from experts on issues when necessary.²

¹ HSTA-Retired shall have regular meetings as set by the bylaws or Board policies. All meetings will be governed by HSTA-Retired's and bylaws and policies. Minutes will be taken at meetings reflecting participation as well as attendance during all portions of the proceedings.

² Fiduciaries shall ensure that any dissent to a decision to act, or a decision to refrain from acting, is registered via letter to the 2nd vice president. Fiduciaries may also request that dissent be recorded in the minutes.

4. COMPLIANCE WITH MISSION Fiduciaries shall take an active role in being informed on how HSTA-Retired's activities, programs, and services relate to HSTA-Retired's mission.
5. FINANCIALS, BUDGETS AND TAX FILINGS Fiduciaries shall take an active role in being informed of up-to-date HSTA-Retired financials, budgets, and tax filings
6. POLICY IMPLEMENTATION AND ENFORCEMENT Fiduciaries shall ensure HSTA-Retired policies and procedures are implemented, enforced consistently, and reviewed periodically.

C. DUTY OF OBEDIENCE

1. BE INFORMED Fiduciaries shall be informed of their legal duties under applicable federal, state, and local laws.
2. OBEY GOVERNING DOCUMENTS Fiduciaries shall know and comply with all the requirements of HSTA-Retired's "Governing Documents" including its Articles of Incorporation; Bylaws, Board policies; District and Community Club Handbook; and Financial and Control Policies.
3. FOLLOW THE MISSION Fiduciaries shall adhere, at all times, to HSTA-Retired's mission and make it the primary factor in all decisions.
4. UNAUTHORIZED ENDORSEMENT No fiduciary will use the HSTA- Retired corporate name or symbol to imply HSTA-Retired's endorsement or approval without the Board of Directors' approval and except in accordance with the Governing Documents.

D. DUTY OF CANDOR

1. DISCLOSURE: Fiduciaries shall ensure candid disclosure of proposals, and all facts relevant to the proposals, to all affected parties (which may include fellow fiduciaries, members, and the public).
2. DEFEND DECISIONS Fiduciaries shall ensure that they have all the documentation needed to defend all decisions.

E. OTHER DUTIES

Fiduciaries shall uphold the duties and responsibilities outlined in all HSTA-Retired "Governing Documents," specifically in regard to conflicts of interest, whistleblowing, record retention and destruction, and confidentiality. All policies will be updated regularly to comply with federal and state laws.

1. **CONFLICTS OF INTEREST:** Outside interests should be avoided if they might adversely affect a fiduciary's judgment in acting for HSTA-Retired or if they might otherwise conflict with HSTA- Retired's interests. Examples of conflicts of interest include, but not limited to:
 - (1) outside activities which have a negative effect on a fiduciary's ability to satisfy requirements of the fiduciary's position at HSTA- Retired;
 - (2) outside jobs or business interests which are in competition with HSTA-Retired's activities and programs;
 - (3) outside activities which involve the use of confidential information learned directly or indirectly through involvement at HSTA-Retired; and
 - (4) receipt of gifts or paid entertainment which may be perceived to influence a fiduciary in his or her official capacity at HSTA-Retired.

Fiduciaries are required to report all outside employment and business interests to the Compliance Officer in order to determine if there is any possibility of a conflict of interest. Additionally, in accordance with the governing documents: Conflicts of Interest, fiduciaries have a duty to report any *potential* conflicts of interest to the Compliance Officer.

2. **WHISTLEBLOWING:** HSTA-Retired will not tolerate any direct or indirect retaliation against any fiduciary or employee for reporting a suspected problem in good faith, even if the concern turns out to be groundless. In accordance with the Whistleblower Policy, fiduciaries should file a report with the Compliance Officer if they believe they are being subjected to retaliation. Any retaliation against someone who reports a problem in good faith will result in immediate investigation and appropriate action at the sole discretion of HSTA-Retired.
3. **RECORDS RETENTION:** Fiduciaries and employees shall follow the guidelines set forth in the Records Retention & Destruction Policy and Timeline.
4. **CONFIDENTIALITY:** All HSTA-Retired related information, gained by an individual during the performance of their position at HSTA- Retired will be kept completely confidential in accordance with the Records Retention & Destruction Policy.

For further guidance, refer to HSTA-Retired's Conflicts of Interest Policy, Whistleblower Policy, Confidentiality Policy, Records Retention and other Governing Documents.

F. MUTUAL RESPECT FOR FIDUCIARIES, EMPLOYEES AND MEMBERS

1. NON-DISCRIMINATION, ANTI-HARASSMENT, AND ANTI-INTIMIDATION: HSTA-Retired is firmly committed to a policy of non-discrimination, anti-harassment, and anti-intimidation. Discrimination and/or harassment of any fiduciary, employee or member with regard to race, color, religion, sex, national origin, age, ancestry, disability, sexual orientation, veteran's status, marital status, civil union status, arrest or court record, citizenship, credit history, genetic information, gender identity or expression, domestic or sexual violence victim status, or any other characteristic protected under federal or state law is strictly prohibited.
2. NON-VIOLENCE: HSTA-Retired maintains a "zero-tolerance" policy on violence and will not tolerate acts of violence, threats of violence, intimidation, or any conduct that creates an intimidating environment. This policy applies to all fiduciaries, employees, members, vendors, suppliers, contractors, and visitors.
HSTA-Retired prohibits conduct and comments (both illegal and those which are not severe enough to be unlawful but which are still inappropriate within HSTA-Retired) including, but not limited to:
 - Violence (e.g., physical altercations (fighting), inflicting injuries on another person, intentional damage to property);
 - Threats (e.g., verbal and/or nonverbal threats of physical harm, physically aggressive behavior, acts or gestures likely to leave another person fearing injury); and
 - Intimidation (e.g., compelling a person to act or refrain from acting by making verbal and/or nonverbal threats toward that person, gestures intended to harass or intimidate another person).

In accordance with appropriate HSTA-Retired policies, all fiduciaries are responsible for reporting any violence, threat, or intimidation they have witnessed, received, or have been told that another person has witnessed or received to the Chief Governance Officer or the Compliance Officer. HSTA-Retired prohibits retaliation against any individual who has made a good faith complaint or who has cooperated with or been a witness during the investigation of such complaint.

II. REPORTING

All fiduciaries have a duty to report any actual or suspected violations of this Code to the Chief Governance Officer or the Compliance Officer. Fiduciaries are responsible for making this report regardless of relationship and/or involvement.

Should an improper practice or irregularity occur within HSTA-Retired, the Chief Governance Officer or the Compliance Officer will make all necessary corrections, take remedial action to prevent reoccurrence, and make timely and open disclosures of the improper actions to the appropriate government authorities. All reports will be promptly investigated and appropriate action will be taken in accordance with HSTA-Retired policy.

The Compliance Officer is responsible for answering fiduciary inquiries and for establishing compliance training programs. Questions or concerns regarding this Fiduciary Code of Conduct should be directed to the Compliance Officer.

III. CONSEQUENCES FOR VIOLATIONS OF THE CODE AND FAILURE TO REPORT

Breach of fiduciary duties to HSTA-Retired may result in personal liability to individual fiduciaries. In some cases, HSTA-Retired may also refer misconduct to the appropriate authorities for prosecution and may seek to recover damages from the wrongdoer.

Every HSTA-Retired Director, Officer, appointed and volunteer committee member, appointed and volunteer committee member, district/community club council member and officer, as well as the administrative assistant, has the obligation to report violations of the Code to the Chief Governance Officer or Compliance Officer, even if the individual has no involvement with the violation itself. Failure to report a violation may result in discipline. The Chief Governance Officer has the obligation to follow up with appropriate action to investigate and respond to the reported misconduct. Every HSTA-Retired Director, Officer, appointed and volunteer committee member, district/community council member and officer, as well as the administrative assistant, has the obligation to ensure that HSTA-Retired upholds the law and the standards outlined in this Code.

IV. ACKNOWLEDGMENT OF POLICY

Each Director, Officer, appointed and volunteer committee member, district/community club council member and officer, as well as the administrative assistant, shall be provided with and asked to review a copy of this Policy.

Each Director, Officer, appointed and volunteer committee member, district/community club council member and officer, as well as the administrative assistant, must acknowledge in writing that he or she has done so on the Fiduciary Code of Conduct Acknowledgment Form.

420 Adoption of the HSTA-Retired LOGO (11/19/20)

The HSTA-Retired Board of Directors adopted the revised HSTA-Retired Logo.



HSTA-RETIRED

HAWAII STATE TEACHERS ASSOCIATION-RETIRED

430 HSTA-Retired Policy on Apparel Bearing the Name or Logo of HSTA-Retired
Adopted by the Board of Directors on 11/21/24

HSTA-Retired shirts should be worn at activities sponsored by HSTA-Retired, as well as events sponsored by groups with which we are affiliated (e.g., Kupuna Caucus, HARA, etc.) Members are also allowed to wear HSTA-Retired apparel to political campaign activities (e.g., sign-waving and fund-raising) and events that promote support for other unions (police, fire, UPW, HGEA, etc.) which have been approved by HSTA-Retired Executive Committee or the Board of Directors. District participation in community service activities while wearing HSTA-Retired apparel will not require prior approval. Members are urged to be mindful that they represent HSTA-Retired at all events they attend where they wear this attire.

HSTA-Retired blue Polo shirts can be used by members of the Executive Committee, Board of Directors, State Standing Committee members, including Elections, Bylaws & Resolution, Membership, Communication, Government Relations, Retirement Issues and special committees of the Board, including Pre-Retirement, Scholarship and Delegate Assembly.

Districts and Community Clubs may order polo shirts through the State, paying for the cost of the attire and tax, plus any shipping, if applicable. Care should be taken in purchasing attire with the HSTA-Retired logo. If the intent is only to use the attire for political events, then such action could endanger the non-profit status of HSTA-Retired. If such purchases of attire are made for general use (a mixture of types of events, including district social events, Delegate Assembly, board or council meetings, and political events), then our organization's non-profit status is not affected.

HSTA-Retired shirts should be worn at HSTA-Retired sponsored activities and those with which we are affiliated, e.g., Kupuna Caucus, HARA. Be mindful that you are representing HSTA-Retired at community events. Do not wear HSTA-retired shirts to political campaign activities, e.g., sign-waving, fund-raising.

HSTA-Retired has been providing T-shirts to District/Community Club Presidents at their request. This is a cost to HSTA-Retired and there needs to be a criterion for the State Shirts.

HSTA-Retired blue Polo shirts are for members of the Executive Committee, Board of Directors, State Standing Committee members: Elections, Bylaws & Resolution, Membership, Communication, Government Relations, Retirement Issues and special committees of the Board: Pre-Retirement, Scholarship and Delegate Assembly.

Districts/Community Clubs may order polo shirts from the State and will pay the going rate for them plus tax and shipping as applicable.

440 HSTA-Retired Membership List Policy (11/19/20)

Purpose: To provide District/Community Club Presidents with the most current membership list* in a timely fashion.

HSTA-Retired will provide the District/Community Club presidents a membership list in October to start of the fiscal year and January for delegate assembly elections. List will be emailed with a security code.

Following security guidelines, the administrative assistant will call the district/ community club president with the password to unlock the confidential document. If there is no answer, the assistant will leave a voicemail to call back for the security code. The code will not be emailed or texted, as both modes can be hacked. Likewise, voicemail can be hacked.

HSTA-Retired will provide the District/Community Club Presidents a membership report** at the beginning of each month.

Updated new member information and deaths will be provided in September, January, March, and June. Updates will be done electronically with a security code. (Second Friday of the month)

Only the district/community club presidents should be in possession of the membership list. Upon receipt of an updated list, the old file should be trashed and the trash emptied. The membership report may be stored because it contains only the member's name.

*A membership list as referred to in this policy shall consist of all the names and contact information of existing and new members as of the printing date.

**A membership report as referred to in this policy shall consist of names and island of the new members, as well as names of members who have died during the fiscal year.

450 HSTA-Retired Zoom Meetings (11/19/20)

The HSTA-Retired executive committee officers shall host all official association Zoom meetings. (Please see the reference section for suggestions to facilitators and participants of video conference meetings for additional information.)

500 FINANCE

510 Financial and Control Policies

511 Finance Policy #1 (9/11/23)

HAWAII STATE TEACHERS ASSOCIATION – RETIRED

HSTA-Retired FINANCE POLICY #1

(Adopted February 26, 2016 Revised 2017, 2018, 2019, 2020, 2021, 2023)

I. REIMBURSEMENT FOR ASSOCIATION MEMBERS ON OFFICIAL HSTA-RETIRED BUSINESS

It shall be the policy of HSTA-Retired to reimburse the assembly delegates, Board of Directors, committee members, district and community club council members, and its committee members who are on official association business. The districts and community clubs may reimburse council members for attending their own sponsored meetings/events.

Official HSTA-Retired business will be defined as attending meetings/events of the Delegate Assembly, the Board, committees, district, and community club councils as required by the association and for activities directly related to the planning and preparation for such meetings.

- A. Mileage allowance rate is 60 cents per mile for use of personal auto.
- B. Meal Allowances (Confined to prepared, ready-to-eat meals.)
 - 1. In Person Meetings held in the State of Hawaii:
 - a. Breakfast (\$15.00) for all meetings starting or scheduled before 10:30 AM.
 - b. Lunch (\$18.00) for all meetings scheduled before lunch and continue after lunch.
 - c. Dinner (\$30.00) for all meetings scheduled or concluded after 3:30 PM and for all meetings scheduled to conclude after 3:30 PM but actually adjourned before that scheduled time.
 - d. Neighbor Island members whose return flights are scheduled (by HSTA-Retired) after 4:30 pm may voucher dinner.
 - e. Breakfast will be allowed for neighbor island participants who must be housed an additional night due to the adjournment of a meeting beyond available flight times.
 - 2. Electronic Meetings scheduled for:
 - a. longer than 2 hours may voucher one meal. If it is scheduled to begin before 10:30 AM - breakfast rate may be vouchered. If it's scheduled to begin between 10:30 AM to 7:30 PM- lunch rate may be vouchered.
 - b. longer than 4 hours may voucher two meals
 - c. longer than 6 hours may voucher three meals

Meal receipt for attendance at Zoom/electronic transmission technology meetings (e.g. Webex, MS Decisions app) must be dated one day before or on the date of the meeting for reimbursement.

3. Meetings held outside the State of Hawaii within the United States such as:
 - a. NEA Representative Assembly and NEA-R Annual Meeting (420.10)
The meal allowances for these meetings shall be set by the Executive Committee after projected costs are ascertained. It will be a daily average. Alcoholic beverages are not reimbursable.
 - b. Any meal provided as part of the meeting or activity may not be vouchered.
4. Allowances for vouchered meals:
 - a. Shall include tax and tip.
 - b. Are properly receipted.

C. Round trip Airfare and Ground Transportation

1. Interisland round-trip airfare for Association members on official HSTA-Retired business will be provided by HSTA-Retired. HSTA-Retired will notify members of planned meeting and activity dates well in advance. Once notified of the meeting or activity date, HSTA-Retired is responsible to make airline reservations in a timely manner to ensure the purchase of the most economical seats possible.
2. If a change or cancellation is required, the member is responsible for notifying the appropriate airline reservations department. Cancellations should be made at least 72 hours prior to flight time to avoid late penalties and fees.
3. Interisland reservation changes
 - a. Air travel for members will be made through HSTA-Retired. Once reservations have been made, the member will be responsible for applicable fees.
 - b. Members shall inform HSTA-Retired of any change. (2019)
4. Ground transportation for Association members on official HSTA-Retired business may be provided by HSTA-Retired. When possible, HSTA-Retired will arrange for airport pick up and drop off. Taxis may be utilized for travel to and from airport, meeting site and hotel. Car rentals may be authorized by the HSTA-Retired President or designee. All rental vehicles will be fully insured.
5. The Association will not assume liability for accidents caused by an unauthorized driver of a rental vehicle.
6. HSTA-Retired does not authorize the rental of automobiles for personal business.
7. Air Travel Insurance shall be purchased by those members attending any out of state conferences and meetings.

D. Hotel Room Accommodations

1. Hotel room reservations will be made by HSTA-Retired at the discretion of the President or designee.
2. The HSTA-Retired housing allowance will be limited to the cost of the most

economical accommodations. Additional cost, if any, of the preferential accommodations shall be borne by the requesting member.

3. Neighbor island participants will be housed when meetings are scheduled for two or more consecutive days. Neighbor island participants, who choose to stay at alternate accommodations at no cost to HSTA-Retired, and use a personal vehicle on Oahu, may voucher mileage from that location to the meeting site in lieu of HSTA-Retired hotel accommodations.
 4. Housing will be provided for HSTA-Retired Board of Directors, committee members and elected district/community club council members when time of day, weather, physical condition, or safety is a factor with prior approval of the president or designee. This includes members representing HSTA-Retired on HSTA standing committees.
- E. Reimbursement for Members on Association Business.
Vouchers for reimbursement of expenditures for Association business must be submitted within 30 days after the activity. Exceptions will be reviewed and may be approved by the President or designee. Members with unapproved late vouchers may be appealed to the Executive Committee for reimbursement.
- F. Rejected Governance voucher items not covered by existing policy shall be referred to the Executive Committee for study and recommendations to the Board of Directors for action.
1. If a change or cancellation is required, the member is responsible for notifying the appropriate airline reservations department. Cancellations should be made at least 72 hours prior to flight time to avoid late penalties and fees.
 2. Interisland reservation changes
 - a. Air travel for members will be made through HSTA-Retired. Once reservations have been made, the member will be responsible for applicable fees.
 - b. Members shall inform HSTA-Retired of any change. (2019)
 3. Ground transportation for Association members on official HSTA-Retired business may be provided by HSTA-Retired. When possible, HSTA-Retired will arrange for airport pick up and drop off. Taxis may be utilized for travel to and from airport, meeting site and hotel. Car rentals may be authorized by the HSTA-Retired President or designee. All rental vehicles will be fully insured.
 4. The Association will not assume liability for accidents caused by an unauthorized driver of a rental vehicle.
 5. HSTA-Retired does not authorize the rental of automobiles for personal business.
 6. Air Travel Insurance shall be purchased by those members attending any out of state conferences and meetings.
 7. If a change or cancellation is required, the member is responsible for notifying the appropriate airline reservations department. Cancellations should be made at least 72 hours prior to flight time to avoid late penalties and fees.

8. Interisland reservation changes
 - a. Air travel for members will be made through HSTA-Retired. Once reservations have been made, the member will be responsible for applicable fees.
 - b. Members shall inform HSTA-Retired of any change. (2019)
9. Ground transportation for Association members on official HSTA-Retired business may be provided by HSTA-Retired. When possible, HSTA-Retired will arrange for airport pick up and drop off. Taxis may be utilized for travel to and from airport, meeting site and hotel. Car rentals may be authorized by the HSTA-Retired President or designee. All rental vehicles will be fully insured.
10. The Association will not assume liability for accidents caused by an unauthorized driver of a rental vehicle.
11. HSTA-Retired does not authorize the rental of automobiles for personal business.
12. Air Travel Insurance shall be purchased by those members attending any out of state conferences and meetings.

G. Hotel Room Accommodations

1. Hotel room reservations will be made by HSTA-Retired at the discretion of the President or designee.
2. The HSTA-Retired housing allowance will be limited to the cost of the most economical accommodations. Additional cost, if any, of the preferential accommodations shall be borne by the requesting member.
3. Neighbor island participants will be housed when meetings are scheduled for two or more consecutive days. Neighbor island participants, who choose to stay at alternate accommodations at no cost to HSTA-Retired, and use a personal vehicle on Oahu, may voucher mileage from that location to the meeting site in lieu of HSTA-Retired hotel accommodations.
4. Housing will be provided for HSTA-Retired Board of Directors, committee members and elected district/community club council members when time of day, weather, physical condition, or safety is a factor with prior approval of the president or designee. This includes members representing HSTA-Retired on HSTA standing committees.

H. Reimbursement for Members on Association Business.

Vouchers for reimbursement of expenditures for Association business must be submitted within 30 days after the activity. Exceptions will be reviewed and may be approved by the President or designee. Members with unapproved late vouchers may be appealed to the Executive Committee for reimbursement.

- I. Rejected Governance voucher items not covered by existing policy shall be referred to the Executive Committee for study and recommendations to the Board of Directors for action.

**512 Finance Policy #2 Funding for the NEA Representative Assembly and
NEA-Retired Annual Meeting (9/11/23)**

The HSTA-Retired authorizes partial funding for the expenses of delegates to the NEA Representative Assembly and the NEA-R Annual Meeting, including, but not limited to, air and ground transportation, housing and meals.

To receive funding, delegates shall attend the entirety of both meetings and attend delegation meetings and activities required by the HSTA-Retired President or his/her designee.

The meal allowances for these meetings shall be set by the Executive Committee after projected costs are ascertained. Alcoholic beverages are not reimbursable.

Unless informed otherwise, delegates shall be reimbursed for their expenses after having submitted to HSTA-Retired an official HSTA-Retired voucher for their expenses with attached receipts or other documentation not later than 30 days following the meetings. Any vouchers received after 30 days are subject to approval by the Executive Committee.

The amount of the subsidy shall be according to the NEA Region where the meetings are held, as follows: East – \$2,650; Midwest – \$2,450; West – \$2,250.

There will be an additional subsidy of \$500 for each delegate to offset the cost of the NEA-R Annual Meeting.

A delegate receiving funding from NEA or some other source may only voucher expenses not covered by the other source.

513 Finance Policy #3 Finance Policy for Computer Equipment and Supplies for Executive Committee Officers (9/11/23)

“The president, first vice president, second vice president, treasurer, and secretary shall be elected for two-year terms and serve no more than three consecutive two-year terms.”
*[AMENDED AND RESTATED BYLAWS OF HAWAII STATE TEACHERS ASSOCIATION-RETIRED
 Adopted by Delegate Assembly April 27, 2018 Articles IX and X”]*

In recognition of the importance of the responsibilities and the heavy workload performed by the members of the HSTA-Retired Executive Committee (President, 1st Vice-President, 2nd Vice- President, Secretary and Treasurer), HSTA-Retired, during a two-year term of the office to which they are elected, shall reimburse the members of the HSTA-Retired Executive Committee for the purchase of the following:

1. A personal computer of his/her choice (maximum \$1500)
2. A computer printer (maximum \$150)
3. Two printer ink cartridges (maximum \$80)

The officer must serve six consecutive years to be eligible for additional reimbursement for the purchase of new personal computer and new computer printer.

The laptop and printer purchase includes the cost of the computer, extended warranty, software programs and sales tax with the maximum reimbursement via voucher not to exceed \$1,500 for laptop and \$150 for printer with any cost exceeding the \$1,500/\$150 maximum reimbursement to be paid by the officer.

The HSTA-Retired will acquire a laptop and printer for the exclusive use of each of the Executive Committee officers in their performance in their role as an officer of the Executive Committee, if they so decide that they need a laptop/printer to perform their duties. The HSTA-Retired cost expenditure for the laptop acquisition is limited to \$1,500; the printer is limited to \$150. After the term of the officer has expired or should he/she leave before his/her term expires, the officer may purchase the used laptop or printer based on the net depreciation value for the number of years the officer has served,

Personal Computer/Laptop

| Length of time served in office | Repayment calculation | Amount refunded to HSTA-Retired |
|---------------------------------|---|---------------------------------|
| One year | maximum vouchered amount of the computer less 20% | \$1200 |
| Two years | maximum vouchered amount of the computer less 40% | \$900 |
| Three years | maximum vouchered amount of the computer less 60% | \$600 |
| Four years | imum vouchered amount of the computer less 80% | \$300 |
| Five years | n/a | \$50 |
| Six years | n/a | \$25 |

Printer

| Length of time in office | Repayment calculation | Amount refunded to HSTA-Retired |
|--------------------------|---|---------------------------------|
| One year | maximum vouchered amount of the computer less 20% | \$120 |
| Two years | maximum vouchered amount of the computer less 40% | \$90 |
| Three years | maximum vouchered amount of the computer less 60% | \$60 |
| Four years | imum vouchered amount of the computer less 80% | \$30 |
| Five years | n/a | \$10 |
| Six years | n/a | \$5 |

If the officer leaves office and decides not to purchase the laptop/printer, the laptop/printer will be assigned to the HSTA-Retired administration staff for use and/or for loan to various committees/activities.

If the laptop or printer needs to be repaired after warranties have lapsed, the executive committee will decide if the HSTA-Retired will pay for the repair or a replacement. The purchase price of the replacement laptop (computer, extended warranty, software programs and sales tax) shall not exceed the maximum voucher acquisition of \$1500. If the officer acquires a replacement laptop/printer, the officer's purchase amount will be based on the years served as executive committee officer from the date of the replacement purchase. If the officer chooses not to replace the broken personal computer or computer printer, the officer shall reimburse HSTA-Retired \$25 for the broken personal computer or \$5 for the broken printer.

If the officer volunteers to pay for the repair of the broken personal computer and/or printer, the officer may deduct the cost of the repair from the purchase amount.

If the laptop/printer is lost or stolen, the officer will be responsible for reimbursement to the association. The executive committee will use the above tables to determine the amount.

After six years of service as an officer on the executive committee, the officer may use the \$1500 and \$150 maximum voucher acquisition for another personal computer and/or printer.

514 Finance Policy #4 Giveaways, Future Expenses, and Gifts of Appreciation (6/3/20)

Giveaways may be distributed at association events. These giveaways are randomly selected and awarded to members in attendance. If a gift card is used as a giveaway, the value of the giveaway shall not be more than \$10.00. The following guidance is provided:

1. Raffle tickets will not be used. Drawing a winner shall be avoided.
2. The giveaway can be the favor at each seat.
3. A member can pull the giveaway from a box at registration.
4. Centerpieces may be an additional giveaway.

APPRECIATION FOR GUEST PRESENTERS/SPEAKERS (05/19/20)

In appreciation for a guest presenter[s]/speaker[s] a small gift, lei, and/or meal may be provided. The gift cannot be a gift card/certificate. The value shall not exceed \$50.00.

If a non-profit representative shares at a meeting/program, attendees may be encouraged to donate directly to the non-profit.

515 Finance Policy #5 Voucher Guidelines Reference Sheet (9/11/23)

Expense Voucher Form

Purpose of Expense Voucher

1. Document expenses for business purpose
2. Identify individuals conducting bona fide HSTA-Retired business
3. Monitor meal allowance and mileage expenditures

Adequate Evidence

1. Name(s) of individuals involved, attendance/sign-in sheets participating
2. Location – office, building, restaurant, meeting facility
3. Date
4. Amount and description – itemized* charges such as food, beverage, and tax
5. Original documentation – receipt, invoice, billing, statement

*Itemized receipt is required, however if not available, all of the above elements should be documented and approved by the state/district/community club president or committee chair.

Expense Voucher

1. Properly complete all sections of the form
2. Staple on back the original itemized receipt(s), invoice, billing, statement - no copies
3. Attach attendance/sign-in sheets or names of individuals participating
4. Submit within 30 days of the activity

Expenditures for Permitted Purchases

1. Tools for members to perform the duties/responsibilities of their HSTA-Retired roles
2. Promotional items are allowable and not considered to be gifts, HSTA-Retired name permanently imprinted and one of numerous identity items
3. Gifts/Recognition items must be reported to HSTA-Retired state treasurer for income tax purposes to the recipient.

Gifts or awards or prizes for services not performed count as other income. If the gift is \$600 or more, then it is the payer's responsibility to prepare and send a 1099-MISC reporting the value of the gift. The taxpayer must report this amount as other income on Form 1040. Many people say "but it was a gift".

Prohibited Activities and Purchases

In order to maintain our tax exempt status, we must avoid:

1. Any activity or program that is not in alignment with HSTA-Retired's mission
2. Political Action or Campaign (except Legislative Action Team) For example, sign waving for a political candidate
3. Scholarships
4. Cash

HAWAII STATE TEACHERS ASSOCIATION - RETIRED
 1200 Ala Kapuna Street, Honolulu, HI 96819
 Tel: (808) 833-2711 * Fax: (808) 839-7106

Vouchers must be submitted within
 30 days of an activity.

EXPENSE VOUCHER

Your name
and address

Event Name
and/or Purpose
and date of event

PAYEE
 Name: Jane Doe
 Address: 1234 Main Street
 City, State, Zip Code: Honolulu, HI 96813

PURPOSE: Board Meeting
 PHONE NO. (H) _____ (B) _____

Event date

Amount

Other:
Airport parking
Room/baggage tip

of miles driven
\$0.60 per mile

| DATE | | | | | | | | | Total Each Line | |
|------------------------------|-------|-------|----|-------|-------|-------|-------|-------|--------------------|-------|
| Breakfast (Include Tip) | 5/28 | | | | | | | | \$18.74 | |
| Lunch (Include Tip) | | | | | | | | | | |
| Dinner (Include Tip) | | | | | | | | | | |
| Hotel | | | | | | | | | | |
| Taxi/Bus/Car | | | | | | | | | 10.00 | |
| Plane | | | | | | | | | | |
| Auto Mileage 50¢ Per Mile | Miles | Miles | 12 | Miles | Miles | Miles | Miles | Miles | 20 | 10.00 |
| Other | | | | | | | | | | |
| Other | | | | | | | | | | |
| TOTAL EXPENSE | | | | | | | | | 38.74 | |

Sum
amounts
across the
line and
down the
column

I HEREBY CERTIFY THAT THE ABOVE
 EXPENSES ARE CORRECTLY STATED AND
 WERE INCURRED BY ME AS A NECESSARY
 BUSINESS EXPENSE.

Jane Doe

PAYEE SIGNATURE

DATE FILED

ADDITIONAL COMMENTS:

DO NOT WRITE BELOW THIS LINE. FOR INTERNAL USE ONLY.

APPROVED BY: _____ AMOUNT

| ACCOUNT CODING: | ACCT CODE | STRAT CODE | EMPL CODE | DIV CODE | AMOUNT |
|-----------------|-----------|------------|-----------|----------|----------|
| | | | | | \$ _____ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

IMPORTANT!

ATTACH ALL RECEIPTS, HOTEL
 BILLS, TRANSPORTATION TICKET
 STUBS AND ALL OTHERS PER-
 TAINING TO THIS EXPENSE
 VOUCHER.

DATE PAID: _____

CHECK NO.: _____

Additional comments:
 Names of others covered
 Rental car passengers
 Explanation/clarification

Sign and date

Meal Allowance: Breakfast - \$15, Lunch - \$18, Dinner \$30 (includes tax and tip)

NOTE: All expenditures must be properly receipted. Receipts must be attached to the **BACK** of the voucher form and **vouchers must be submitted within 30 days of the activity.** Exceptions must be approved by the state/district/ President.



Receipt Examples

Restaurant Receipt Example

Name & Location →

235 LANE D

Date → Ck 2889 AUG 14 10 09 10PM **Number of people served** → Gsl 4

*** Reprint ***

Itemized charges →

| TAKE OUT | |
|-----------------|-------|
| 1 SHRIMP CAESAR | 14.95 |
| 1 SPRITE | 2.95 |
| SUBTOTAL | 17.90 |
| TAX | 0.84 |
| 09:23PM TOTAL → | 18.74 |

VISIT OUR WEBSITE @
www.chessburgerland.com

Other Receipt Example

Name & Location →

Longs Drugs
95 1249 WENEULA PKWY STE D
HILILANI, HI 96789
808.625.6211

REG04 FRN16058 CSM4844876 STR19890

Itemized charges →

| | | |
|--------------------|------------|------|
| 1 TPO LG Reg Li 1 | 3.00T SHED | 1.10 |
| 1 TPO SM REG AN 1 | 3.29T SHED | 1.10 |
| 1 TPO ZP 40 SK IER | 3.29T SHED | 1.10 |

3 ITEMS

| | |
|---------------|-------|
| SUBTOTAL | 10.47 |
| HI 4.712% TAX | .49 |
| TOTAL | 10.96 |
| CASH | 20.00 |
| CHANGE | 9.04 |

Date →

2509 8900 1466 0580 45
RETURNS WITH RECEIPT THRU 07/25/2010
MAY 26, 2010 5:13 PM
THANK YOU SHOP 24 HOURS AT CVS.COM



Receipt Examples

Restaurant Receipt Example with Other Evidence

ASIA MANOA
 2801 E MANOA RD C40
 HAWAII, HI 96822
 TERMINAL ID: 001754419
 MERCHANT #1 1022101088997
 MC
 SALES TAX
 SALE
 BATCH: 000002 INVOICE: 0024908100
 DATE: 06/16/10 TIME: 17:04
 SQ: 016 WITH NO: 267048
 PRE-TIP AMT \$19.37
 TIP
 TOTAL 19.37
 CUSTOMER COPY

| Date | Table | Guests | Server |
|--|-------|--------|--------|
| 10-16 | 1 | | 641676 |
| APPT-SOUP/RAL-ENTREE-VEG/POI-DESSERT-DEW | | | |
| H. CAKE | | | 9.25 |
| S/C PORK | | | 9.25 |
| | | | 8.50 |
| TAKZ OUT | | | 8.7 |
| Tax | | | 1.37 |
| Total | | | |
| Thank You - Please Come Again | | | |
| WASHDCO www.ARM.com/techlog.com USA | | | |

ASIA MANOA

TAKE-OUT WELCOME
 TEL: (808) 988-2828
 OPEN DAILY
 10:30 AM TO 9:00 PM
 2801 EAST MANOA ROAD

Excerpts from the pages of the take-out menu

- 175. House Special Cake Noodle 9.25
- 53. Pork or Beef with Sour Cabbage 9.25

If a take-out menu is not available, you may hand write the description of the item and the cost.

516 Finance Policy #6 Awards/Other Grants – Carryover from a Fiscal Year to the following Fiscal Year, Beginning FY 2021-2022 (9/11/23)

These are HSTA-Retired district awards or grants, awarded by third-party entities, in addition to an allocation flat grant and an FY HSTA-Retired competitive grant.

A district may request in writing and provide to the State Treasurer at least two months prior to the end of the fiscal year that awards/other grants be added to its current fiscal year budget or placed in its following fiscal year budget. Such funds will be placed in a district/community club account. Any carry-over funds must be spent during the designated fiscal year; the FYE balance is a “wash.”

**517 Finance Policy #7 Timely Processing of District and Community Club
Expense Vouchers and Deposits (9/11/23)**

The processing of expense vouchers and deposits should be completed in a timely manner. The district treasurer will complete an expense ledger and review/approve expense vouchers, and an income ledger with deposit checks. Adhering to the due dates table in the Financial Management Handbook, he/she will mail the documents Certified Return Receipt to the state treasurer.

Checks received from members for meetings/events should be deposited as soon as possible. Checks should not be stored for more than 30 days. Although deposits may be mailed at any time, it is recommended that deposit checks with income ledger page(s) be mailed following the due dates for expense vouchers with ledger page(s).

518 Finance Policy #8 Reimbursements of Speakers and Instructors (2/25/21)

The treasurer should submit an invoice from the speaker or instructor, who presented at an HSTA-Retired event, with an expense voucher. Payment is written to the instructor or presenter. The instructor or presenter must complete a W-9 Request for Taxpayer Identification Number and Certification and attach it to the initial invoice. Fees are not to exceed \$300.00, which may include the itemized cost of materials. The unused materials should be given to the participants or to the district or community club because they paid for the materials. Fees exceeding \$300.00 must be approved by the state treasurer. The council may purchase the materials for the workshop/presentation, but any unused materials shall remain the property of the council.

519 Finance Policy #9 Contracting a Venue for an Event: Meeting Space, Set-up, Parking, Audio-visual Equipment, Catering (9/11/23)

The state/district president reviews the arrangements for an event and signs the contract. A district president must sign any contract for a community club because a community club is a subordinate of the district.

The signed contract is attached to the voucher for reimbursement of the deposit to secure the services for a specific date(s).

If there is no deposit, a copy of the signed contract should be submitted to the HSTA-Retired treasurer to process payments to the vendor. HSTA-Retired shall require an IRS Form W-9 be completed by all business-to-business relationships where more than \$600 is paid in a calendar year.

The contract may require a partial payment or payment in full before the event. The contract or invoice should include a list of required payments - deposit and partial payments or payment in full, as well as an itemized list of services provided.

520 Finance Policy #10 Use of IRS Form W-9 (6/10/21)

HSTA-Retired shall require an IRS Form W-9 be completed for all business-to-business relationships where more than \$600 is paid in a calendar year. (See this website for more information - <https://www.pdftron.com/form/w9-2020>)

At what dollar amount is a W9 required? \$600 The \$600 Rule states that: "In general, W-9s are required only for business-to-business relationships where more than \$600 is paid in the calendar year. The \$600 rule applies to labor and services. For direct sales, a W-9 is required for total purchases over \$5,000."

By law, you are only obligated to provide a W-9 to parties that intend to pay you interest, dividends, non-employee compensation, or any other type of reportable income. If someone unexpected asks for a W-9, ask them why they need it. (See - When Does Your Business Need a W-9 for Payments – Due <https://due.com › blog › w-9-for-payment>)

Who is exempt from W9?

To qualify as exempt for W-9 purposes, the payee must be one of the following: Any IRA, an organization exempt from tax per section 501(a), or a custodial account per section 403(b)(7) if said account meets the criteria of section 401(f)(2) Corporation.

What to do if a vendor refuses to provide a W9?

If you have requested a Form W-9 from a vendor or subcontractor, and that person has failed to provide it, the IRS requires that you immediately begin backup withholdings of 24% and that you report those withholdings on Form 945. You should continue backup withholdings until you are provided with a TIN.

Should I request a W9 from all vendors?

The IRS recommends that you request all vendors submit a W-9 when you plan to make payments to them of \$600 or more, if they are individuals or independent contractors, an estate or part of a domestic trust, partnership companies, corporations, a limited liability company, associations or organizations created in or...Sep 26, 2017

Can I refuse to fill out a W9?

Yes, you can refuse a request to fill out the W-9 but only if you are suspicious as to why a business has made the request. ... Businesses in the United States are instructed by the IRS to request the W-9 be completed by any service provider they're paying US\$ 600 or more to during the tax year.

Am I required to get a new W9 from a vendor each year?

After they are completed, your vendors', freelancers' and contractors' W-9 forms do not expire. However, the IRS requires them to be replaced when specific information is changed, including changes in names, type of business entity or a taxpayer ID number.

How long is a W9 good for?

After they are completed, your vendors', freelancers' and contractors' W-9 forms do not expire. However, the IRS requires them to be replaced when specific information is changed, including changes in names, type of business entity or a taxpayer ID number.

521 **Finance Policy #11 District President Signs Contracts for a Subordinate Community Club (2/25/21)**

A district president must sign any contract for a Community Club because a Community Club is a subordinate of the District.

**522 Finance Policy #12 District Purchase of Technological Tools
Adopted by the HSTA-Retired BOD 4/24/24**

HSTA-Retired districts must have prior authorization from the Executive Committee for the purchase of technological equipment, specifically a laptop, tablet, or computer and/or a printer for use by a designated council member, or council volunteer assigned to chair a committee, to use in performance of their assigned duties. The purchase cost, not to exceed \$1,500 for a laptop, tablet, or computer and \$150 for a printer, should include the price of the item(s), plus any extended warranty, necessary computer software programs, and sales tax. Districts needing to purchase technological equipment must use their own funds, unless state funding is provided.

If the member leaves the position, the device(s) must be returned to the president and will be re-assigned to another district officer or committee chair.

If the laptop or printer needs to be repaired after warranties have lapsed, the HSTA-Retired Executive Committee will decide if HSTA-Retired will pay for repair or replacement.

If the laptop/printer is lost, the member will be responsible for reimbursement to the association. The executive committee will determine the reimbursement amount.

530 Current Budget

HAWAII STATE TEACHERS ASSOCIATION - RETIRED
Proposed 2024-2025 Budget - ADOPTED 4/25/2024

INCOME

| | |
|---|---------------------|
| Dues - NEA-R Lifetime members (4,400 x \$48 HSTA-Retired) | \$211,200.00 |
| Dues - HSTA-r (130 x \$48 HSTA-Retired)* | \$6,240.00 |
| Dues - HSTA-Retired & NEA-R Annual (1,520 X \$83.04) | \$126,221.00 |
| Dues - NEA-R Pre-Retired Lifetime Members | \$25,739.00 |
| TOTAL INCOME | \$369,400.00 |

EXPENSES

2024 - 2025

| | | |
|---------------|--|----------|
| 400.00 | ADMINISTRATION | |
| 400.01 | Administrative Services | \$72,000 |
| 400.02 | Air Travel | \$10,000 |
| 400.03 | Auto | \$1,000 |
| 400.04 | Equipment | \$6,000 |
| 400.05 | Lodging | \$1,500 |
| 400.06 | Postage | \$1,500 |
| 400.07 | Supplies | \$1,500 |
| 400.08 | Storage Rental 07/18 | \$4,800 |
| | | |
| 410.00 | COMMUNICATIONS | |
| 410.01 | Communications | \$200 |
| 410.02 | District Newsletters (4 x \$1000 + \$1 per member) | \$10,200 |
| 410.03 | Publications | \$12,000 |
| | | |
| 420.00 | GOVERNANCE | |
| 420.01 | Executive Committee | \$1,000 |
| 420.02 | Board of Directors | \$2,500 |
| 420.03 | Delegate Assembly | \$14,000 |
| 420.04 | Community Club Allocations | \$2,000 |
| 420.06 | District Allocations/Flat Grant | \$48,000 |
| 420.07 | District Awards | \$1,100 |

| | | | |
|---------------|--|---------------------|---------------------|
| | COMMITTEES | | |
| 420.09 | Election Committee | \$7,500 | |
| 420.13 | Pre-Retirement Committee | \$1,750 | |
| 420.16 | Finance Committee | \$1,250 | |
| 420.17 | Bylaws & Resolutions 9/21 | \$300 | |
| 440.02 | Retirement Issues Committee (GR) | \$1,000 | |
| 450.03 | Charter, Bylaws, Resolutions (HSTA) | \$500 | |
| 450.04 | Elections (HSTA) | \$200 | |
| 450.05 | Government Relations (HSTA) | \$400 | |
| 450.10 | Membership Services (HSTA) | \$100 | |
| 460.16 | Human and Civil Rights Committee (HSTA) 9/21 | \$100 | |
| 420.00 | AFFILIATIONS AND TRAINING | | |
| 420.08 | District Presidents Meetings | \$500 | |
| 420.10 | NEA-R Annual Meeting/NEA RA | \$20,000 | |
| 420.11 | NEA Summit/NEA-Retired Conference | \$6,000 | |
| 420.12 | Other Activities | \$5,200 | |
| 420.14 | President's Contingency | \$1,400 | |
| 420.15 | Training | \$6,000 | |
| 450.02 | Affiliate Dues & Activities (HARA, Conference) | \$6,400 | |
| 450.06 | HSTA Convention | \$250 | |
| 430.00 | MEMBERSHIP | | |
| 430.01 | Membership Committee (& Incentive) | \$20,000 | |
| 430.02 | NEA-R DUES | \$79,000 | |
| 450.00 | OTHER | | |
| 450.01 | Accounting Services | \$4,500 | |
| 450.07 | HSTA MOA | \$6,200 | |
| 450.08 | Insurance | \$2,500 | |
| 450.09 | Legal Services | \$2,500 | |
| 450.11 | Miscellaneous | \$500 | |
| 450.12 | Outside Services | \$500 | |
| 450.13 | Bank Service Fees 4/17 | \$100 | |
| 450.14 | Other Taxes and License Fee 7/18 | \$50 | |
| 450.15 | Scholarship HEA 6/20 | \$2,900 | |
| 450.17 | Investment Fees | \$2,500 | |
| TOTAL | | \$369,400.00 | \$369,400.00 |

*Includes grandfathered HSTA-r, and associate member dues

600 TREASURERS' HANDBOOK

610 Recordkeeping Requirements

Adopted by the HSTA-Retired BOD 8/15/24

Budgeting is planned spending. An intelligent budget, one that is realistically constructed and properly administered, is imperative for the success of the District/Community Club programs.

In planning the budget, first determine the goals and objectives of the District/Community Club. Next, determine the activities needed to achieve the goals and objectives. Third, determine the cost of such activities. Fourth, consider the cost of the activities in relation to the amount of money to be collected from all income sources.

If the cost of the activities exceeds the projected income, the following modification options should be considered:

1. Reduce all budget items across the board by a specified percentage until projected expenses and reserves match projected income; or
2. Prioritize the District/Community Club's goals, objectives, and activities and use these priorities to determine which activities will be funded fully, partially or not at all until total projected expenses and reserves match projected income.

Accounting Procedures

A treasurer must be able to account for every penny received or spent. Funds should be deposited, and bills paid promptly. Each transaction should be recorded at the time it is made and supporting documents should be filed in an orderly system. The system used will be provided by the state HSTA-Retired.

The following set of records is an example of an adequate accounting system:

1. A ledger listing all receipts, arranged by date of action.
2. A ledger listing disbursements. A separate column can be provided for each expenditure category in the budget. The bottom line on each budget item showing expenditures to date, which can be compared to the amount, budgeted for that category.
3. District/Community Club statements and check disbursements are provided at least quarterly. Check Details are sent out after vouchers are submitted and processed.

For the Cash Receipts (income): document date of transaction and amount, description of the receipt and income source by budget category.

620 Powers and Duties of the District Treasurers

Adopted by HSTA-Retired BOD 8/15/24

THE TREASURER

The following are some of the fiduciary duties of the District Treasurer:

- To maintain an accurate accounting of income and expenses.
- To work with the President to prepare a fiscal budget.
- To counsel the District/Community Club in financial planning.
- To prepare financial reports for your District Council and to keep the leadership continually advised of the District's financial condition.
- To hand all records to a successor at the expiration of term of office.

DUES ALLOCATIONS

In September, Districts/Community Clubs will receive an allocation from the state.

EXPENSE VOUCHERS

It is very important that every individual from your District/Community Club submit an itemized receipt attached to an expense voucher for any reimbursement. The use of expense vouchers protects the District/Community Club and the individual submitting them. Vouchers must be submitted within 30 days of activity.

630 Finance Policy #7 – Processing of District Expense Vouchers and Deposits

Adopted by HSTA-Retired BOD 8/15/24

Processing CHECKS FOR DEPOSIT

The District/Community Club is responsible for the charge back debit of a returned check due to insufficient funds and applicable bank fees.

- 1) District and community club deposits are credited to each district and community club current fiscal year allocation account. CONSIDER this like a checking account. The state issues reimbursements from this source.
- 2) Record on manual income ledger or income ledger spreadsheet.
 - a) Manual Leger: Keep a copy of manual income ledger for your records. Bundle checks with completed manual income ledger sheet.
 - b) Income Ledger Spreadsheet: Print two copies of income ledger spreadsheet. Keep one for yourself. Bundle a copy of ledger page with checks.
- 3) Order checks in the same order as the ledger and complete voucher (name, address, purpose, other – postage, description, signature, date) for postage reimbursement. You do not need to fill in the total.
- 4) Place this voucher on top of the bundle of processed checks.
- 5) Place in mailing envelope. **LEAVE THE MAILING ENVELOPE OPEN.** Do NOT seal.
- 6) Complete USPS form for Certified Return Receipt before reaching the USPS counter.
(**Certified Return Receipt** is a service from the USPS that provides evidence of **delivery** in the form of a postcard signed by the recipient or an e-mail with an electronic copy of the recipient's signature. Customers are given the option to purchase a physical **Return Receipt** or an electronic **Return Receipt** at the time of **mailing.**)
- 7) Tell the postal clerk that you need to place the receipt in the envelope before mailing it.
- 8) Have the clerk complete the mailing transaction.
- 9) Pay.
- 10) Place the receipt in the envelope and seal.

The state treasurer will complete the voucher upon receipt and attach the USPS receipt.

The state treasurer will review and approve the deposit.

The office assistant will deposit checks.

The office assistant will email to each treasurer a ledger page of the checks deposited.

Compare printout with your income ledger page.

Email the State Treasurer and the Assistant Office Manager at hstaretired12@gmail.com of any irregularities.

These directions are a work in progress. Keep notes to streamline this process.

REMEMBER THAT ALL LEDGER PAGE INFORMATION IS CONFIDENTIAL. DO NOT DUPLICATE AND/OR DISTRIBUTE RECEIPT PROCESSED INCOME LEDGER PAGE. FILE WITH YOUR FINANCIAL RECORDS.

640 Processing District Vouchers

Adopted by HSTA-Retired BOD 8/15/24

TIMELY PROCESSING OF DISTRICT AND COMMUNITY CLUB EXPENSE VOUCHERS AND DEPOSITS

Financial controls include the management of financial risks. A key component of governance accountability is not to incur excessive risk in the pursuit of association goals. Financial policies identify important risks to financial conditions. Therefore, the processing of expense vouchers and deposits should be completed in a timely manner.

The district/community club treasurer will complete an expense ledger and review/approve expense vouchers, and an income ledger with deposit checks. Adhering to the due dates table in the Financial Management Handbook, he/she will mail the documents via Certified Return Receipt to the state treasurer.

Member’s deposit checks for meetings/events should be deposited as soon as possible.

Checks should not be stored for more than 30 days. Although deposits may be mailed at any time, it is recommended that deposit checks with income ledger page(s) be mailed following the due dates for expense vouchers with ledger page(s).

**HSTA-RETIRED
PROCESSING DISTRICT AND COMMUNITY CLUB VOUCHERS
FY 2024-2025
District and/or Community Club Event/Meeting**

1. Provide vouchers at each meeting and event.
2. Encourage members to turn in completed vouchers at the event and announce. Write down in full view the due date that members must return completed vouchers to you in order to process reimbursements in a timely matter. See processing schedule below. Reimbursements shall be mailed to the HSTA-Retired office for processing.
3. Processing of reimbursements and printing/mailing of checks are completed on the second Wednesday of each month.
4. Maintain a supply of state green colored vouchers for reimbursement of postage.

| Member turns in to you by | You mail by | Processing and mailing on |
|----------------------------------|--------------------|----------------------------------|
| August 28, 2024 | September 4, 2024 | September 11, 2024 |
| September 25, 2024 | October 2, 2024 | October 9, 2024 |
| October 30, 2024 | November 6, 2024 | November 13, 2024 |
| November 27, 2024 | December 4, 2024 | December 11, 2024 |
| December 25, 2024 | January 1, 2025 | January 8, 2025 |
| January 29, 2024 | February 5, 2025 | February 12, 2025 |
| February 26, 2025 | March 5, 2025 | March 12, 2025 |

| | | |
|----------------|----------------|-----------------|
| March 26, 2025 | April 2, 2025 | April 9, 2025 |
| April 30, 2025 | May 7, 2025 | May 14, 2025 |
| May 28, 2025 | June 4, 2025 | June 11, 2025 |
| June 25, 2025 | July 2, 2025 | July 9, 2025 |
| July 30, 2025 | August 6, 2025 | August 13, 2025 |

Each treasurer may modify this schedule but vouchers **must arrive the Tuesday before each processing date**. Otherwise, vouchers will be stored for the following processing date.

Processing Vouchers

1. Check that receipt(s) are stapled to the back of each voucher.
2. Check that a receipt is provided for each voucher entry, except mileage.
3. Check computation of mileage.
4. Write description. i.e. mileage, facilities deposit, supplies
5. Fill in account code.
6. Enter amount.
7. Sort in alpha order by members' last name or vendor name.
8. Record vouchers on manual expense ledger or expense ledger spreadsheet.
 - A. Manual Ledger: Keep a copy of manual expense ledger for your records. Bundle vouchers with completed manual expense ledger sheet.
 - B. Expense Ledger Spreadsheet: Print two copies of the expense ledger spreadsheet. Keep one for yourself. Bundle a copy of ledger page with vouchers.
9. Complete a STATE 2021-2-22 buff colored voucher (name, address, purpose, other – postage, description, signature, date) for postage reimbursement. You do not need to fill in the total.
10. Place STATE voucher on top of the bundle of processed vouchers.
11. Place in the mailing envelope. LEAVE THE MAILING ENVELOPE OPEN. Do NOT seal.
12. Complete USPS form for Certified Return Receipt before reaching the USPS counter.

Certified Return Receipt is a service from the USPS that provides evidence of **delivery** in the form of a postcard signed by the recipient or an e-mail with an electronic copy of the recipient's signature. Customers are given the option to purchase a physical **Return Receipt** or an electronic **Return Receipt** at the time of **mailing**.

13. Tell the postal clerk that you need to place the receipt in the envelope before mailing it.
14. Have the clerk complete the mailing transaction.
15. Pay.
16. Place the receipt in the envelope and seal.

The state treasurer will complete the STATE voucher upon receipt by recording the cost of mailing and attach the USPS receipt.

The state treasurer will review and approve each voucher.

The office assistant and the state treasurer will process, print and mail reimbursement checks.

The office assistant will email to each treasurer a ledger page of the checks processed. Compare printout with your ledger page.

Email me at kalena333@gmail.com and Nena at hstaretired12@gmail.com of any irregularities.

If a member reports NOT receiving a reimbursement,

1. Check your ledger page and appropriate office printout of processed checks to confirm processing.
2. Ask the member to wait 14 days after the date of reimbursement processing before calling the office at (808) 840-2258.
3. If reimbursements are not received, email the state treasurer and office administrator after the 14-day waiting period.
4. You may also email the not receiving a reimbursement to me at kalena333@gmail.com and Nena at hstaretired12@gmail.com after the 14 day wait period.

This process is a work in progress. Keep notes to streamline these directions. REMEMBER THAT ALL LEDGER PAGE INFORMATION IS CONFIDENTIAL. DO NOT DUPLICATE AND/OR DISTRIBUTE RECEIPT PROCESSED EXPENSE LEDGER PAGE NOR DISBURSEMENT REPORTS.

FILE WITH YOUR FINANCIAL RECORDS.

650 HSTA-Retired District Income/Expense Worksheet Sample 2024-2025 (8/15/24)

INCOME STATEMENT

| Income: | Budget | <u>Year-to-date Balance</u> |
|-------------------------------------|---------------|------------------------------------|
| 520 Allocation | \$2000.00 | _____ |
| 510 Communication Allocation | \$500.00 | _____ |
| 510 District Awards | \$500.00 | _____ |
| Other | _____ | _____ |
| Total | \$3000.00 | _____ |

List vendor deposits, left-over promo items and giveaways.

EXPENSES

Year-to-Date Expenditures

| | | |
|---------------------------|-----------|-------|
| 520 Administration | \$2000.00 | _____ |
|---------------------------|-----------|-------|

District council meetings: meals, mileage, supplies, postage, stamps

General Membership Meetings:

- In-person – venue rental, meals, giveaways, door prizes, mileage, supplies. (List of attendees having meals must be included.)
- Zoom meetings – giveaways for attendance/return of evaluations, Postage, stamps, supplies. (Attendees may voucher a meal.)

| | | |
|-------------------------------------|----------|-------|
| 510 Communication Allocation | \$500.00 | _____ |
|-------------------------------------|----------|-------|

| | | |
|----------------------------|----------|-------|
| 570 District Awards | \$500.00 | _____ |
|----------------------------|----------|-------|

| | | |
|-----------------------|-----------|-------|
| Total Expenses | \$3000.00 | _____ |
|-----------------------|-----------|-------|

TREASURER'S SIGNATURE _____

Date

660 District Income Ledger Sheet

MANUAL EXPENSE LEDGER

_____ DISTRICT/COMMUNITY CLUB

2024-2025 FISCAL YEAR

_____ TREASURER'S NAME

BUDGET
EXPENSE ACCOUNT CODE
EXPENSE ACCOUNT NAME

| | 420.06 | 410.02 | 420.07 | 420.05 | |
|--|----------------------|---------------------|--------------------------|-----------------|-------|
| | 520.02 | 510.02 | 570.02 | 560.02 | |
| | *ALLOCATION EXPENSES | NEWSLETTER EXPENSES | DISTRICT AWARDS EXPENSES | *GRANT EXPENSES | TOTAL |

| | NAME ON VOUCHER | DATE | AMOUNT | AMOUNT | AMOUNT | AMOUNT |
|----|-----------------|------|--------|--------|--------|--------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| | TOTAL | | | | | |

BALANCE/CARRYOVER

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

*ALLOCATION includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

**Grant Expenses includes expenses for HSTA-Retired and NEA Grants.

ALPHABETIZE VOUCHERS.

BUNDLE VOUCHERS AND WRAP WITH COPY OF LEDGER PAGE. MAIL CERTIFIED AND RETURN RECEIPT.

670 Expense Voucher - Adopted by HSTA-Retired BOD 8/15/24

HAWAII STATE TEACHERS ASSOCIATION – RETIRED
 1200 Ala Kapuna Street, Honolulu, HI 96819
 Tel: (808) 840-2258

Vouchers must be submitted
 within 30 days of activity.
 Attach receipt(s) on the back.

EXPENSE VOUCHER

P _____
 A Name
 Y _____
 E Address
 E _____
 City, State, Zip Code

PURPOSE: _____

Phone No.: (H) _____
 (C) _____

| DATE ⇨ | / | / | / | / | / | / | / | Total Each Line |
|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-----------------|
| Breakfast (Include Tip) | | | | | | | | |
| Lunch (Include Tip) | | | | | | | | |
| Dinner (Include Tip) | | | | | | | | |
| Hotel | | | | | | | | |
| Taxi/Bus/Car | | | | | | | | |
| Plane | | | | | | | | |
| Auto Mileage \$0.60 Per Mile | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles |
| Other | | | | | | | | |
| Other | | | | | | | | |
| Total Expense ⇨ | | | | | | | | |

SEND STATE VOUCHERS TO THE ADDRESS ABOVE.
 SEND DISTRICT VOUCHERS TO YOUR DISTRICT TREASURER.
 I HEREBY CERTIFY THAT THE ABOVE
 EXPENSES ARE CORRECTLY STATED AND
 WERE INCURRED BY ME AS A NECESSARY
 BUSINESS EXPENSE.

 PAYEE SIGNATURE

DATE FILED _____
 LIST PERSONS AT MEAL _____
 ADDITIONAL COMMENTS: _____

DO NOT WRITE BELOW THIS LINE. FOR INTERNAL USE ONLY.

APPROVED BY: _____

IMPORTANT!

Account Coding: ACCT

ATTACH ALL RECEIPTS, HOTEL
BILLS, TRANSPORTATION TICKET
STUBS AND ALL OTHER PERTAINING
TO THIS EXPENSE VOUCHER.

| CODE | Description | AMOUNT |
|-------|-------------|----------|
| _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ |

DATE PAID: _____

CHECK NO.: _____

Finance Policy #1 Reimbursement for HSTA-R Activities

The HSTA-R Executive Committee approves the following guidelines and reimbursement schedule for approved HSTA-R activities (effective 04/01/16):

| | | | |
|--------|-----------|-----------|--|
| Meals: | Breakfast | \$15.00 * | |
| | Lunch | \$18.00 * | |
| | Dinner | \$30.00 * | for meeting scheduled beyond 3:30 or flights scheduled beyond 4:30 or delayed flights past 6:00. |

Mileage: Per mile 60 cents ***

- Parking: Per activity at the daily rate with receipt.
- Car Rental: Approval of HSTA-R President or designee.
- Airfare: Approval of HSTA-R President or designee.
- Hotel: Approval of HSTA-R President or designee **

- * Reimbursement is for meals authorized by the President or designee. Receipts are required and amounts are maximums and are not cumulative; itemized receipts are required showing what was purchased. No reimbursements for alcoholic beverages. The amount includes tax and tip.
- ** Hotel accommodations shall be based on double occupancy, whenever possible. If a member requests a single room, HSTA-R will pay for one-half of the cost of the room. If a member shares a room with a non-qualified person, HSTA-R will pay one-half of the cost of a room based on double occupancy.
- *** Mileage will be reimbursed for travel from home to the meeting site or neighbor island airport. You must be a passenger in the vehicle to request mileage reimbursement.

680 Chart of Accounts for Districts

CHART OF ACCOUNTS FOR DISTRICTS AND COMMUNITY CLUBS

OAHU DISTRICT

510.01 **Communications Oahu District**

520.01 **Allocation Oahu District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.**

Optional

580.01 Grants Oahu District

570.01 Awards Oahu District

560.01 Other Expenses Oahu District

HAWAII DISTRICT

510.02 **Communications Hawaii District**

520.02 **Allocation Hawaii District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.**

Optional

580.02 Grants Hawaii District

570.02 Awards Hawaii District

560.02 Other Expenses Hawaii District

MAUI COUNTY DISTRICT

510.03 **Communications Maui County District**

520.03 **Allocation Maui County District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.**

Optional

580.03 Grants Maui County District

570.03 Awards Maui County District

560.03 Other Expenses Maui County District

KAUAI DISTRICT

510.04 **Communications Kauai District**

520.04 **Allocation Kauai District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.**

Optional

580.04 Grants Kauai District

570.04 Awards Kauai District

560.04 Other Expenses Kauai District

WEST HAWAII COMMUNITY CLUB

520.05 **Allocation West Hawaii CC includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.**

Optional

580.05 Grant West Hawaii CC

560.05 Other Expenses West Hawaii CC

MOLOKAI COMMUNITY CLUB

520.06 **Allocation Molokai CC includes expenses for ADMIN, GOV,
MEM, RI-GR, ELECTIONS.**

Optional

580.06 Grant Molokai CC

560.06 Other Expenses Molokai CC

LANAI COMMUNITY CLUB

520.07 **Allocation Lanai CC includes expenses for ADMIN, GOV, MEM,
RI-GR, ELECTIONS.**

Optional

580.07 Grant Lanai CC

560.07 Other Expenses Lanai CC

REFERENCES

The following items will be found in a separate PDF HOM Reference Section.

1. Articles of Incorporation
2. Amended and Restated Bylaws of HSTA-Retired
3. Digest of Policy Statements
4. HSTA-Retired – The Beginning
5. Parliamentary Procedure
6. Agreements
 - d. HSTA/HSTA-Retired Affiliation and Lease Agreements
 - e. Hawai'i Benefit Administrators Inc. (HBAI): Agreement for Administrative, Bookkeeping and Office Assistance Services R2022
 - f. HEA/HSTA-Retired MEMORANDUM OF AGREEMENT
7. Certificate of Liability Insurance for HSTA-Retired
8. Form 990 – HSTA-Retired exemption from income tax
9. GET Exemption letter from HI State Dept. of Taxation
10. IRS 501 (c) (4) letter

DRAFT