

# NEBRASKA CREDIT UNION LEAGUE

Committee Policies & Procedures



## **Committee Policies & Procedures**

### **Structure:**

Standing Committees shall be limited to the number of members consistent with and capable of carrying out its charge. Committees may include the following, unless specifically approved otherwise by the Board:

- 1 Chairperson appointed by the Chairman of the Board of Directors.
- 1 Vice Chair selected by the committee members.
- A number of Individuals members deemed necessary and appropriate selected by the Executive Committee from interested and qualified applicants.

All subcommittees, Advisory Groups and Task Forces (chairs and members) will be appointed by the Chairman of the Board of Directors as he or she deems necessary and appropriate. The number and qualifications of chairs and members will be determined by the Chairman of the Board of Directors.

The following policies and procedures also apply to all subcommittees, Advisory Groups and Task Forces, unless specifically noted otherwise.

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### **Qualifications:**

#### **Standing Committees**

Chairs - All committee members must be a senior management employee, staff member or volunteer of a credit union in good standing of the League.

Members – All committee members must be a senior management employee, staff member or volunteer of a credit union in good standing of the League.

#### **Subcommittees/Advisory Groups/Task Forces**

Chairs – All chairs must be a senior management employee or voting board member, unless determined otherwise by the Chairman of the Board of Directors.

Members – All members must be a management, staff member or volunteer of a credit union in good standing of the League.

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**Restrictions:**

With the exception of Board officers and special appointments, a member shall not be a chair nor a regular member of more than one committee at a time, unless specifically approved otherwise by the Board.

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**Terms:**

Chairs - All chairs are appointed by the Chairman of the Board of Directors, and approved by the Board of Directors, for a one-year term, unless noted otherwise.

Members – All members are selected by the Executive Committee, and approved by the Board of Directors, for a three-year term, unless noted otherwise, beginning January 1 of each year.

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**Appointment Process:**

A “Show of Interest” Form will be distributed to all eligible credit unions in an effort to solicit Committee members. The Executive Committee will work with current chairs/members to determine their willingness to continue their service. Based on this feedback and committee structure policies, the Executive Committee will determine the number of open positions among committee chairs/members and use data from the Show of Interest Form to match volunteers’ interests with open positions. The Executive Committee will present the lists of all committees for approval to the Board at its November meeting so that notification letters can be mailed by November 30 each year for the following year appointments.

In an attempt to provide for the greatest amount of participation, volunteers may apply for more than one committee, however in most instances will be limited to serving on one committee. Appointments are for a three-year term beginning on January 1st and expiring on December 31<sup>st</sup>.

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**Resignation:**

A Committee chairman or member may resign by written notification to the Board of Directors. The Chairman of the board of Directors may choose to replace that person.

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## **General Responsibilities:**

### **Chairman**

#### Basic Function

Directs the members and activities of the committee to ensure that it meets its goals and objectives.

#### Specific Responsibilities

1. Assists the League chairman in developing the committee's goals and objectives.
2. Informs committee members of objectives and their expected individual contributions and responsibilities.
3. In cooperation with League staff, prepares meeting agendas and distributes relevant information to all members prior to the meeting.
4. Presides over committee meetings to ensure adherence to the major issues and purposes.
5. Assists the League chairman in identifying potential leaders among the committee members.
6. Encourages active participation by committee members in the activities of the League.
7. Prepares recommendations of committee requiring action by the Board of Directors at the next regularly scheduled Board meeting.
8. Prepares and/or Presents a committee status report at the next regularly scheduled Board of Directors meeting.

### **Committee Member**

#### Basic Function

Attends all meetings of the committee, prepares committee assignments, and works toward the fulfillment of the committee objectives.

#### Specific Responsibilities

1. Attends all meetings of the committee. The number of meetings will be subject to the nature of the committee's business. It is expected that most committees will meet at least quarterly, however, there may be occasions that call for some committees to meet more frequently and as needed.
2. Carries out individual assignments that are made by the committee chairman.
3. Reviews all relevant material prior to the committee meetings.

4. Prepares to make contributions and voice objective opinions concerning the committee issues.
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### **Benefits of Service:**

No monetary compensation is awarded unless noted in the League's committee reimbursement guidelines. A certificate of appreciation is presented to each participant. Committee chairs and members may be acknowledged in the annual report to the membership.

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### **Committee Meeting Procedures:**

#### **Scheduling the Meeting**

The scheduling of committee meetings varies from year to year and from committee to committee. The board chairman usually announces guidelines soon after the League's Annual Meeting and reorganization of the Board of Directors.

Keep in mind, however, that any committee meeting requires a considerable expenditure of dues dollars. Good judgment should always be exercised.

Regular or special committee meetings should be called in writing. The appropriate staff liaison will work with the board and/or committee chairman, as necessary, to send out the announcements, handle registrations, and prepare materials.

Committee meetings may be open to all member credit unions at the discretion of the Committee chair. The committee, at the order of the chair may conduct closed executive sessions for specific purposes and discussions.

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### **Tips for a Successful Meeting:**

1. Select the best time and a convenient place to ensure good attendance and participation.
2. Contact members often enough to maintain interest in their assignments, and often enough to get the job done.
3. Notify members 30 days in advance of the meeting, if possible. The notice should include date, time, place, and most certainly the purpose of the meeting. It would be advisable to also include the time of adjournment.
4. Prepare an agenda; decide the order in which matters are to be taken up and how much will be spent on each, then stick to your schedule.

5. Start the meeting on time. Don't penalize those who arrive promptly by delaying the start of the meeting for latecomers. When latecomers do arrive, summarize briefly what has transpired. This will serve both as introduction for them and a summary for those who have been participating in the meeting.
6. Begin each meeting with a clear statement of the objectives of the session--just what is to be accomplished or considered. Your meeting will produce the best results if members know what is expected of them.
7. Encourage participation, as everyone has a contribution to make. Some may be reluctant, for any number of reasons, to fully participate. Encourage each member to take part by asking questions, controlling domineering members, and other appropriate means.
8. Keep the meeting moving. A meeting that drags tends to become unproductive. It will also cut down attendance at future meetings. A meeting that moves with well-timed precision, according to plan, will promote participation, action, and better attendance at future meetings.
9. Assign jobs to members. Your members are eager to help achieve the committee's objectives, and have talents and ideas to offer. Take advantage of every opportunity to give them responsibilities--to gather information, to research specific questions, to seek ideas from others.
10. Emphasize action. Your committee report should indicate avenues for future action by the committee. Be sure, however, that it considers all sides of the question so that the board can have the benefit of all members' views. It is not necessary to reach a consensus.
11. Adjourn your meeting on time. Keep your word and adjourn when you said you would. Your members will feel better about the entire meeting.

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### **Committee Reports:**

Each committee chairman is responsible for preparing a report for the board, outlining the committee's actions and activities along with any proposed recommendations.

So that the board will have a broad view of the question and be better able to consider recommendations, the advantages and disadvantages of proposed actions should be reported along with background material.

Any recommendation which would have an impact on League resources (budget, staff time, property, etc.) should include the extent/amount of that impact.

The actions or policies resulting from the recommendations are then carried out through the president/chief executive officer, who assigns other specific tasks to the staff as necessary.

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### **Meeting Minutes:**

Following the meeting, the staff liaison is expected to complete and submit to the committee chair a set of draft minutes. The draft minutes are to be concise, and accurately reflect the committee/task force deliberations and action. Ideally, draft minutes are included in the agenda packets for approval by the committee at its next meeting. Chairs should review and forward comments on minutes to the staff liaison in a timely manner so that they can be distributed. Draft minutes are considered confidential. Once the committee has approved the minutes, they become public documents and will be made available upon request.

### **Minutes as record**

Any decision taken by a committee must be adequately documented. Minutes of a meeting, together with any related handouts circulated with the agenda, normally constitute adequate documentation.

### **Content**

Minutes are a clear and concise record of a meeting. Minutes provide a record of a committee's deliberations and enable the committee to keep track of its business. They allow any other authorized person to track the committee's business and provide a key element in the accountability process.

Because minutes of meetings form part of series, a clear picture of a committee's deliberations can be shown over a period of time.

### **Key elements**

The minute on any item that has been discussed at a meeting should contain:

- Background information
- Key issues raised
- Conclusions reached

Minutes of a meeting must include an item of text on every agenda heading, and the text on each item should:

- Flow logically, be expressed simply and clearly, be accurate and contain no spelling, grammatical or typographical errors;
- Conclude with a clearly stated decision
- Be a stand-alone item which can be read and understood by anyone at any time, not just committee/subcommittee/task force members.

**Amending minutes**

Where a committee agrees at a meeting to amend the minutes of the previous meeting, the Chair must record the amendment in the minutes of the meeting at hand, and also must mark the change(s) on the original minutes of the previous meeting, signing and dating the changes for the record.

**Signing minutes**

When a committee has agreed its position on the minutes of the previous meeting, they must be signed immediately by the Chair upon approval.

**Other issues**

- Minutes are prepared and issued by the Staff Liaison of a committee/subcommittee/task force.
- The minutes must be confirmed with the Chair before they are issued.
- Minutes should be issued within two (2) weeks of the relevant meeting.





## Executive Committee

**Chair:** Stan Fraser - Nebraska Energy FCU

**1<sup>st</sup> Vice  
Chair:** Jerry Barnett - LincOne FCU

**2<sup>nd</sup> Vice  
Chair:** Peg Niedbalski - Columbus United FCU

### Reports

**To:** NCUL Board of Directors

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**Powers:** Executive Committee -

Shall consist of the Chairman of the League Board and two Vice Chairmen elected by and from the Board of Directors at its first meeting following the annual meeting.

Shall meet on call of the Chairman of the Board or the written request of any three (3) Board members.

Shall be given written notice by the Secretary, at least seven (7) days before a meeting, stating the place, time and date of the meeting and if the meeting is a special meeting, the purpose of the 'call.'

Shall carry through, either by director action or by cooperation, any and all recommendations, instruction resolutions, and motions, calling for action, passed or authorized by the annual meeting or by the Board of Directors.

Shall report to the Board of Directors (a) as to the status of each and every project voted at any previous meeting of the directors and, (b) its recommendations as to any and all matters having to do with the proper and effective administration of the League.

Shall have authority to act on matters as delegated by the board of directors.

Shall keep in close contact with the affairs of the League and the President and cooperate with him in every reasonable way possible.

### Staff

**Liaisons:** Scott Sullivan



## Finance Committee

|                    |                                |                               |
|--------------------|--------------------------------|-------------------------------|
| <b>Chair:</b>      | <b>Dee Schriener</b>           | <b>- Kearney FCU</b>          |
| <b>Vice Chair:</b> | <b>Steve Swanstrom</b>         | <b>- Centris FCU</b>          |
| <b>Members:</b>    | <b>Amy Brodersen</b>           | <b>- Family Focus FCU</b>     |
|                    | <b>Keith Kauffeld</b>          | <b>- University of NE FCU</b> |
|                    | <b>Bob Tingelhoff</b>          | <b>- OPPD EFCU</b>            |
| <b>Reports To:</b> | <b>NCUL Board of Directors</b> |                               |
|                    | <b>CSG Board of Directors</b>  |                               |

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**Purpose:** To provide oversight of the financial plan, investment, audit and finance functions of the organization which includes recommending financial policies, goals and budgets that support the mission, values and strategic goals of the League. The committee also reviews the League’s financial performance against its goals.

### Key Responsibilities:

- Recommending policies that maintain and improve the financial health and integrity of the League.
- Reviewing and recommending a long-range financial plan for the League.
- Reviewing and recommending an annual operating budget and annual capital budget consistent with long-range financial plan and financial policies.
- Reviewing and recommending capital expenditures and unbudgeted operating expenditures that exceed management’s spending authority.
- Reviewing the financial aspects of major proposed transactions, new programs and services, as well as proposals to discontinue programs or services, and making action recommendations to the board
- Monitoring the financial performance of the organization as a whole and its major subsidiary organizations or business lines against approved budgets, long-term trends and industry benchmarks.

### **Staff**

**Liaisons:** Scott Sullivan



## Nomination & Election Committee

**Chair:** Stan Fraser - Nebraska Energy FCU

**Members:** Jerry Barnett - LincOne FCU  
Peg Niedbalski - Columbus United FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To receive nominations for all director positions to be voted upon by the members, to advise member credit unions of nominees prior to the elections and to be responsible for all voting activities.

### Key Responsibilities:

- Develop a statement of Qualifications for Directors.
- Determine the eligibility of candidates running for election.
- Solicit nominations for all open positions from all eligible credit unions.
- Distribute ballots to each eligible credit union in the appropriate asset category/geographic district.
- Engage an independent third party to receive the ballots and tabulate the election results.
- Affirm and/or place candidates in the proper asset category or geographic district.
- Develop guidelines and procedures for recording and certifying voting delegates.

### Staff

**Liaisons:** Scott Sullivan



## Advocacy Committee

|   |   |   |
|---|---|---|
| <b>Chair:</b>   | <b>Stan Fraser</b>  | <b>- Nebraska Energy FCU</b>  |
| <b>Vice<br/>Chair:</b>                                    | <b>Jim Cada</b>   | <b>- LincOne FCU</b>  |
| <b>1<sup>st</sup> Congressional<br/>District Members:</b> | <b>Frank Wilber<br/>Brian Christensen</b>                             | <b>- Liberty First CU<br/>- Columbus United FCU</b>                                       |
| <b>2<sup>nd</sup> Congressional<br/>District Members:</b> | <b>Mary Johnson<br/>Amy Brodersen<br/>Ronny Miller<br/>Julie Lane</b> | <b>- Omaha Police FCU<br/>- Family Focus FCU<br/>- Gallup FCU<br/>- UP Connection FCU</b> |
| <b>3<sup>rd</sup> Congressional<br/>District Members:</b> | <b>Dee Schriener<br/>Kurt Schmidt<br/>Dan Poppe</b>                   | <b>- Kearney FCU<br/>- Western Heritage CU<br/>- Archer Cooperative CU</b>                |
| <b>Small Credit Union<br/>Member:</b>                     | <b>Bob Tingelhoff</b>   | <b>- OPPD Emp. FCU</b>  |
| <b>Large Credit Union<br/>Member:</b>                     | <b>Steve Edgerton</b>   | <b>- Centris FCU</b>  |
| <b>Young Professional<br/>Member:</b>                     | <b>Steele Davidson</b>  | <b>- Kearney FCU</b>  |
| <b>Reports<br/>To:</b>                                    | <b>NCUL Board of Directors</b>  |   |

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**Purpose:** To advise and provide policy recommendations to the NCUL Board of Directors regarding legislative, regulatory and political action issues affecting the credit union movement. To receive and consider recommendations from the State Credit Union Sub-Committee.

**Membership:** There will be 15 members of the Government Affairs Committee comprising of four representatives from each congressional district, one small credit union representative, one large credit union representative and one Young Professional representative.

**Leadership:** The Chair of the Committee shall be the Chairman of the NCUL Board of Directors. The Vice Chair shall be the CULAC Trustee for Nebraska's credit unions.

**Staff**

**Liaisons:** Brandon Luetkenhaus  
Scott Sullivan



## Small Credit Union Committee

- Chair:** Linda Stark - Hastings FCU
- Vice Chair:** Janet Anderson - UP Streamliner FCU
- Members:**
- Lisa Forbes - Lincoln SDA CU
  - Kathy Gettert - Hemingford Community FCU
  - Gini Goracke - Meadow Grove CU
  - Kathy Hilligas - Central Nebraska FCU
  - Susie Korth - Northeast Nebraska FCU
  - Rhonda Litt - Spirit of America FCU
  - Betsy Martsteller - Consumers Cooperative FCU
  - Tammy Nelson - Omaha Douglas FCU
  - Connie Perry - Dale Employees CU
  - Barb Roth - Chadron FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To ensure first hand insight into the needs of small credit unions, giving them an empowering voice by serving as a source of guidance and recommendations in regards to the needs, challenges, and opportunities for those in small credit unions

### Staff

**Liaisons:** Scott Sullivan  
Amy Shaw  
Dan Collins



## Credit Union Foundation of Nebraska

**Chair:** Brian Christensen - Columbus United FCU

**Members:** Mary Johnson - Omaha Police FCU  
Frank Wilbur - Liberty First CU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To achieve its mission of “promoting the shared values of people helping people” the Foundation will provide the Nebraska credit union community with grants and other financial assistance. These grants are to be used by credit unions to deliver adult and youth financial education, enhance member service, train staff/volunteers and assist those impacted by natural disasters.

### Staff

**Liaisons:** Amy Shaw

### NCUF

**Liaison:** Gigi Hyland



## Community Engagement Committee

### Cornhusker Chapter

**Representative:** Shannon Dush - Columbus United FCU

### Lincoln Chapter

**Representative:** Megan Van Dyke - LincOne FCU

### Midwest Chapter

**Representative:** Susan Esch - Archer Cooperative CU

### Old West Chapter

**Representative:** Barb Roth - Chadron FCU

### Omaha Chapter

**Representative:** Nancy Eisenberger - Omaha Police FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To contribute positively and measurably in the communities credit unions serve by creating, supporting and expanding financial acumen and awareness.

### Staff

**Liaisons:** Amy Shaw





## Young Professionals Advisory Group

**Chair:** Matt Hill - Creighton FCU

**Vice Chair:** Rnel Sohl - University of Nebraska FCU

**Members:** Gavin Petersen - U.P. Connection FCU  
Steele Davison - Kearney FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To assist in the fulfillment of the League's strategy for developing and retaining next generation leaders to grow, promote and sustain the credit union movement. To serve as a strategic leadership resource for the League: providing staff with advice and guidance for enhanced young professional-centered initiatives.

### Staff

**Liaisons:** Amy Shaw  
Melissa Mausbach



## Recognition & Awards Advisory Group

**Chair:** Stan Fraser - Nebraska Energy FCU

**Members:** Jerry Barnett - LincOne FCU  
Peg Niedbalski - Columbus United FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To monitor existing recognition programs; recommend ways to honor credit union achievements; and conduct the annual awards programs for the Distinguished Professional of the Year and Distinguished Volunteer of the Year.

### Staff

**Liaisons:** Amy Shaw  
Scott Sullivan



## Children's Miracle Network Advisory Board

**Members:** Kaitlyn Pyatt - Centris FCU  
Mary Lynn Vacarro - Family Focus FCU  
Vicki Harper - Kearney FCU  
Angie Schriner - Liberty First CU

### Reports

**To:** Community Engagement Committee

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**Purpose:** To organize, develop and coordinate fundraising events and activities for Children's Miracle Network (CMN).

### Staff

**Liaisons:** Amy Shaw  
Melissa Mausbach



## State Credit Union Subcommittee

|                        |                                       |   |
|------------------------|---------------------------------------|---|
| <b>Chair:</b>          | <b>Kenn Miller</b>                    | <b>- MembersOwn CU</b>  |
| <b>Vice<br/>Chair:</b> | <b>Dan Poppe</b>                      | <b>- Archer Cooperative CU</b>  |
| <b>Members:</b>        | <b>Chris Nielsen<br/>Kurt Schmidt</b> | <b>- NE State Employees CU<br/>- Western Heritage CU<br/>- Liberty First CU</b> |

### Reports

**To:** **Advocacy Committee**

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**Purpose:** To identify issues related to state legislative and regulatory initiatives; develop resources to assist state lobbying efforts; provide the state chartered credit union perspective on state issues; and make recommendations to the Advocacy Committee as appropriate.

### Staff

**Liaisons:** Brandon Luetkenhaus



## CU QuickCash Advisory Group

**Chair:** Kevin Frenzel - Liberty First CU

**Vice Chair:** Linda Carter - MembersOwn CU

**Members:** Mike Romanek - LincOne FCU  
Chris Nielsen - NE State Employees CU  
Dee Schriener - Kearney FCU

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To review the CU QuickCash program on an annual basis, to identify areas of improvement, and to make any recommendations to the Nebraska Credit Union League Board.

### Staff

**Liaisons:** Brandon Luetkenhaus



## Save-To-Win Advisory Group

|                 |                          |                                  |
|-----------------|--------------------------|----------------------------------|
| <b>Members:</b> | <b>Kari Rsger</b>        | - Family Focus FCU               |
|                 | <b>Barb Roth</b>         | - Chadron FCU                    |
|                 | <b>Lisa Guajardo</b>     | - Chadron FCU                    |
|                 | <b>Cheryl Montgomery</b> | - Kearney FCU                    |
|                 | <b>Dee Schriener</b>     | - Kearney FCU                    |
|                 | <b>Vicki Harper</b>      | - Kearney FCU                    |
|                 | <b>Mary Lynn Vaccaro</b> | - Family Focus FCU               |
|                 | <b>Cindy Ott</b>         | - Centris FCU                    |
|                 | <b>Liz Nowaczyk</b>      | - Centris FCU                    |
|                 | <b>Deb Dorfner</b>       | - Omaha Police FCU               |
|                 | <b>Mary Johnston</b>     | - Omaha Police FCU               |
|                 | <b>Nikki Rue</b>         | - Mutual 1 <sup>st</sup> Federal |

### Reports

**To:** NCUL Board of Directors

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**Purpose:** To assess the Save to Win program, identify areas of improvement, and to submit recommendations to the CU Solutions Group.

### Staff

**Liaisons:** Brandon Luetkenhaus  
Melissa Mausbach



## Committee Show of Interest Form

**Are you interested in serving on one of the League Committees?**

If you would like to be considered for appointment to a Committee:

- 1: Check the committee(s) of interest to you (See Attached);
- 2: Complete the following information;
- 3: By October 1, return this form to the League by fax or mail.

Your Name: \_\_\_\_\_

Credit Union Position: \_\_\_\_\_

Credit Union: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Years of service as a CU employee/volunteer: \_\_\_\_\_

Please share information about your background in relation to your committee interests:

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For further information, contact Amy Shaw at the League by email [ashaw@nebrcul.org](mailto:ashaw@nebrcul.org) or phone 800-950-4455 Ext 207 or 402-333-9331.

Return this form by:

To: Nebraska Credit Union League

Attn: Amy Shaw

P.O. Box 45526

Omaha, NE 68145

Email: [ashaw@nebrcul.org](mailto:ashaw@nebrcul.org)

Fax 402-333-9431



## Committee Purposes

Check the Committee(s) of interest to you:

Advocacy Committee

Purpose: To advise and provide policy recommendations to the NCUL Board of Directors regarding legislative, regulatory and political action issues affecting the credit union movement. To receive and consider recommendations from the State Credit Union Sub-Committee.

State Credit Union Subcommittee

Purpose: To identify issues related to state legislative and regulatory initiatives; develop resources to assist state lobbying efforts; provide the state chartered credit union perspective on state issues; and make recommendations to the Advocacy Committee as appropriate.

Community Engagement Committee

Purpose: To contribute positively and measurably in the communities credit unions serve by creating, supporting and expanding financial acumen and awareness.

Small Credit Union Committee

Purpose: To ensure first hand insight into the needs of small credit unions, giving them an empowering voice by serving as a source of guidance and recommendations in regards to the needs, challenges, and opportunities for those in small credit unions

Credit Union Foundation of Nebraska

Purpose: To achieve its mission of “promoting the shared values of people helping people” the Foundation will provide the Nebraska credit union community with grants and other financial assistance. These grants are to be used by credit unions to deliver adult and youth financial education, enhance member service, train staff/volunteers and assist those impacted by natural disasters.





## Meeting Expense Guidelines For Committee Members

### Guidelines:

Guidelines for travel and expense reimbursement exist in most organizations, so they comply with Internal Revenue Service (IRS) regulations, in addition to meeting the organizations' specific objectives. The Nebraska Credit Union League & Affiliates has developed these guidelines to aid committee members in understanding the limitations and regulations prescribed by the IRS on the reimbursement and taxability of travel and entertainment expenses. The IRS reviews these specific expenses carefully on individual and organizational levels, which often requires what may seem as very cumbersome documentation. Please understand that League employees are directed to return incomplete or undocumented expense reports to the committee members, so corrections can be made prior to reimbursement avoiding any potential questions for the League or committee members from the IRS at a later date.

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### General Policy:

- ◆ It is the policy of the League to reimburse committee members for reasonable and necessary travel and meeting expenses incurred in the conduct of Committee business.
    - Members should exercise good judgment on all expenses
  - ◆ Reimbursement of any expenses (including transportation, lodging and other travel) will be made directly to the committee member, not any other designee, upon submission of an accurately completed expense report. The League does not provide direct billing of lodging or any other expenses to a master account, however, we are able to guarantee hotel rooms on a master rooming list, to guarantee negotiated rates. The League CEO must approve any deviations from this standard.
  - ◆ Make every effort to submit completed expense reports within ten (10) working days after the expense is incurred but in no event will the League reimburse committee members for expenses submitted for reimbursement later than January 15<sup>th</sup> following the year in which such expense occurred. All expenses of \$25 or more must have original receipts (not photocopies) and appropriate documentation attached.
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### **Internal Revenue Service Requirements:**

- ◆ It is the policy of the League to adhere to the rules and regulations of the Internal Revenue Service regarding travel and entertainment expenses.
    - Expenses must be ordinary and necessary business expenses.
    - Travel expenses of a personal nature which are reimbursed (hotel movies, etc), will be considered taxable and a 1099 will be generated at year end.
    - Expense substantiation for any costs incurred for others must include:
      - ✓ Amount
      - ✓ Time and place
      - ✓ Persons in attendance
      - ✓ Bona fide business purpose directly associated with Committee business
  - ◆ In certain instances, the League may require substantiation of expenses beyond those required by the IRS.
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### **Travel Authorization:**

If a committee member must travel at League expense to any functions other than planned committee meetings, reimbursement of expenses will only be made with the proper authorization as identified below:

- ◆ Prior to the function, the committee member must submit a written request to the Chairman, through the President/CEO's office.
  - ◆ The Chairman, through the President/CEO's office, will provide a written response, which will be forwarded to the committee member.
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### **Spousal Travel:**

As a general practice, the League does not provide spousal travel to committee members.

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### **Expense Examples:**

#### **Allowable Expenses**

- Mileage on a personal vehicle at the IRS rate (currently 50 cents per mile)
- Rental vehicle costs if commercial transportation is unavailable or more costly
- Single room rates for lodging accommodations up to night before and night after each meeting

- Reasonable telephone calls home while traveling on League business
- Reasonable tips and valet charges

**Disallowed Expense**

- Airline club membership fees
- Undocumented expenses of \$25 or more
- Incomplete documentation on entertainment expenses
- Travel Accident Insurance as the League provides this coverage through a corporate plan
- Luxury or premium automobile rentals
- Damage or loss to a personal vehicle, including accidents, theft or vandalism
- Maintenance on personal vehicles
- Rental car collision insurance as the League provides this coverage through a corporate plan
- Sporting events, amusements, or other personal entertainment
- Excess baggage charges for personal baggage
- Personal expenses, i.e. barber fees

Any questions on these guidelines should be directed to the President/CEO at 800/950-4455, Ext. 203.

## Nebraska Credit Union League & Affiliates Committee Member Travel Expense Report

COMMITTEE MEMBER NAME: (Please print) \_\_\_\_\_ TRAVEL DATES \_\_\_\_\_

Meeting (s) attended: \_\_\_\_\_ Location of Meeting \_\_\_\_\_

| ITEM   | Day<br>Date (s) | Saturday | Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | TOTAL | Office Use<br>Only |
|--|-----------------|----------|--------|--------|---------|-----------|----------|--------|-------|--------------------|
|  |                 |          |        |        |         |           |          |        |       |                    |
| Lodging  |                 |          |        |        |         |           |          |        |       |                    |
| Telephone/Faxes  |                 |          |        |        |         |           |          |        |       |                    |
| Breakfast w/tip  |                 |          |        |        |         |           |          |        |       |                    |
| Lunch w/tip  |                 |          |        |        |         |           |          |        |       |                    |
| Dinner w/tip   |                 |          |        |        |         |           |          |        |       |                    |
| Taxi/Bus/limo  |                 |          |        |        |         |           |          |        |       |                    |
| Rental Car (include gas)   |                 |          |        |        |         |           |          |        |       |                    |
| Mileage (include # of miles traveled)<br>Mileage rate 2006 = 57.5 cents/mile |                 |          |        |        |         |           |          |        |       |                    |
| Parking and/or Tolls   |                 |          |        |        |         |           |          |        |       |                    |
| Tips (other than meals)  |                 |          |        |        |         |           |          |        |       |                    |
| Miscellaneous (include explanation)  |                 |          |        |        |         |           |          |        |       |                    |
| <b>DAILY TOTALS</b>  |                 |          |        |        |         |           |          |        |       |                    |
| <b>TOTAL AMOUNT DUE TO COMMITTEE/TASK FORCE MEMBER</b>                       |                 |          |        |        |         |           |          |        | \$    |                    |

Attach ORIGINAL receipts for all single expenses of \$25 or more.

Spousal travel included above \_\_\_\_ Yes \_\_\_\_ No (If yes, please provide details on back.)

If you had any expense other than lodging direct billed to your room, please attach details.

**OVER ►**

|  |   |   |
|--|---|---|
| <p>I hereby certify the amounts declared in this report to be correct and necessary for business for NCULA in accordance with League Travel Policy</p> <p>X _____<br/>Committee/Task Force Member Signature      Date</p> <p>X _____<br/>NCUL President Approval      Date</p> | <p>Mailing address for check to be sent:<br/>(Checks must be made payable to<br/>Committee/Task Force Member)</p> <p>_____</p> <p>_____</p> | <p>Send all travel Expense Reports to:</p> <p>Nebraska Credit Union League<br/>Attention: Accounting Dept.<br/>P.O. Box 45526<br/>Omaha, Nebraska 68145</p> |
|--|---|---|

**Itemized Entertainment and Business Meals**

| Date | Guests and Business Relationships | Location | Description of Expense | Line of Business Discussed | Amount |
|------|-----------------------------------|----------|------------------------|----------------------------|--------|
|      |                                   |          |                        |                            |        |
|      |                                   |          |                        |                            |        |
|      |                                   |          |                        |                            |        |

**Spousal Expense**

|   |  |                |          |       |          |       |          |             |          |
|---|--|----------------|----------|-------|----------|-------|----------|-------------|----------|
| <b>Spouse's Expense - Reported as Taxable Incomes</b>   |  |                |          |       |          |       |          |             |          |
| <p>Complete this section only if written Authorization has been obtained per the League Travel Policy. (Attach summary or explanation.)</p> | <table style="width: 100%;"> <tr> <td style="width: 50%;">Transportation</td> <td style="width: 50%;">\$ _____</td> </tr> <tr> <td>Meals</td> <td>\$ _____</td> </tr> <tr> <td>Hotel</td> <td>\$ _____</td> </tr> <tr> <td>Other _____</td> <td>\$ _____</td> </tr> </table> | Transportation | \$ _____ | Meals | \$ _____ | Hotel | \$ _____ | Other _____ | \$ _____ |
| Transportation  | \$ _____   |                |          |       |          |       |          |             |          |
| Meals   | \$ _____   |                |          |       |          |       |          |             |          |
| Hotel   | \$ _____   |                |          |       |          |       |          |             |          |
| Other _____   | \$ _____   |                |          |       |          |       |          |             |          |

Suggested Instructions - to comply with corporate policy and to satisfy Internal Revenue Code requirements, ALL expense reports MUST be completed in detail as follows:

Complete all sections of the report in ink  
Total the days and expense categories  
Sign and date the report

Report information by day and by expense categories identified on the form  
Attach ORIGINAL receipts for all single expenses of \$25 or more  
Submit within 10 business days to the Nebraska Credit Union League