DLC Finance Handbook

SEIU Local 1000

Rev. October 29, 2026

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QUICK REFERENCE PAGE

DLC Finance Contact

Phone: (916) 554-1469
Fax: (916) 554-1293
Email: DLCFinance@seiu1000.org

Mailing Address

SEIU Local 1000
DLC Finance
1808 14th Street
Sacramento, CA 95811

DLC Forms

1. Download DLC forms online: seiu1000.org/post/dlc-tools

   OR

2. Email DLC Finance at DLCFinance@seiu1000.org

SEIU Local 1000 Union Resource Center

Phone: (866) 471-SEIU (7348)

FINANCIAL ACCOUNTING AND REPORTING

DLC Financial Report

No later than 30 days after the end of each month, DLC Finance will send each DLC the monthly DLC Financial Report that shows its income and expenses for the prior month and fund balance as of the end of that month. The DLC treasurer must review these reports and immediately contact DLC Finance if there are any discrepancies. Any unresolved discrepancies should be brought to the attention of the SEIU Local 1000 Vice President / Secretary-Treasurer.

Budget

Each DLC is required to prepare an annual DLC budget, submit it to the DLC membership for approval by December 31st. A copy of the duly approved budget must be submitted to DLC Finance and the Local 1000 Vice President / Secretary-Treasurer no later than January 31st of the budget year. The DLC president and treasurer must certify the member approved budget (please refer to the budget form).

Audit

Each DLC shall provide all financial records to headquarters by January 31st for an annual audit to be performed by an independent certified public accounting firm. No extensions or exemptions shall be allowed.

Reserves

The total accumulation of DLC funds shall not exceed the greater of either $6,000 or six months' dues.

Forfeiture

Any DLC that fails to comply with the provisions of paragraphs 2 or 4 above, shall forfeit its share of dues revenue for the month in which it does not comply.

DLC Grants Fund

SEIU Local 1000 maintains a grant fund. Monies in this account are available for distribution by the SEIU Local 1000 Grant Committee for DLC grants under rules established by SEIU Local 1000.

DLC Paid Union Leave

Any DLC President can request Union Leave for members to attend worksite and other meetings.

FINANCE ROLES FOR DLC OFFICERS

- **President** (Approver, Member of Executive board)
- **Vice President** (Backup to President if out on leave, Member of Executive board)
- **Treasurer** (Budget, Financial Statement Review, Approver of President's Claims, Member Executive board)
- **Secretary** (Meeting Minutes, Member of Executive board)

Note: Secretary and Treasurer positions can be combined

Duties of the DLC treasurer

The DLC treasurer is the chief financial officer of the DLC. Duties include:

- Reviewing financial reports prepared by DLC Finance to ensure they are complete and correct
- Presenting financial information to the DLC executive board and general membership
- Leading preparation of the annual DLC budget
- Providing information to assist the DLC executive board and membership with making financial decisions
- Arranging for DLC financial records and other information, as may be required by DLC Finance, to be sent to headquarters for the annual audit performed by an independent public accounting firm
- Submitting an annual list of all DLC equipment and other assets (e.g. printers, file cabinets, mobile phones, etc.) including the location they are stored or the name of the person in possession of each

Although the above duties may sound as though the DLC treasurer should have an accounting background, only a general understanding of basic record keeping is necessary to accomplish the treasurer's tasks.

All Positions on the Executive Board

<table>
<tr><th colspan="2">DLC Executive Board</th></tr>
<tr><th>Officers</th><th>Non-officers</th></tr>
<tr><td>President</td><td>Each Senior Steward</td></tr>
<tr><td>Treasurer</td><td rowspan="2">DBURs
(one per bargaining unit)</td></tr>
<tr><td>Secretary
(the treasurer and secretary positions may be combined)</td></tr>
</table>

Note: *CBURs are not on the executive board.*

DEADLINES & DUE DATES

The following items are due to DLC Finance by the dates listed below. Email is recommended. If sending by mail allow at least seven days for mailing time.

Date	Description
January 31	Submit annual budget DLC Finance
January 31	List of all equipment and other assets owned at December 31
January 31	All minutes of DLC meetings and executive committee meetings
December 31	Budget approved by DLC membership
25th day of each month	All invoices, expense reports, etc. submitted for processing

SEIU CODE OF ETHICS

The SEIU Ethics Code is applicable in its entirety to all statewide and DLC officers, stewards, DBURs and CBURs, executive board members and employees of SEIU Local 1000.

Individuals subject to this Code are expected to comply with State and Federal laws, the Constitution and Bylaws of SEIU, and the anti-discrimination and anti-harassment policies of SEIU and Affiliates as part and parcel of our commitment to sustaining an ethical culture and the highest standards of conduct throughout the Union.

All officers, executive board members and employees of SEIU Local 1000, whether elected or appointed, have a trust and high fiduciary duty to honestly and faithfully serve the best interests of the membership.

1. All covered individuals shall disclose any actual, perceived or potential conflicts to the SEIU Local 1000 Ethics Liaison.
2. Covered individuals shall not, to the best of their knowledge, have a substantial ownership or financial interest that conflicts with their fiduciary duty. A "substantial ownership or financial interest" is one which either contributes significantly to the individual's financial well-being or which enables the individual to significantly affect or influence the course of the business entity's decision-making.
3. It is not permissible to:
    a. Knowingly, have a substantial ownership or financial interest with anyone engaged in collective bargaining with SEIU Local 1000.
    b. Engage in any self-dealing transactions with SEIU.
    c. Accept any payments, benefits or gifts of more than minimal financial value ($25)
    d. Use, convert or divert any funds or property belonging to SEIU for your personal benefit.
    e. Make loans to any officer, employee, or their family, that at any time exceed $2,000.
    f. Make or influence hiring decisions about relatives or persons with whom you have a personal relationship.
4. Any covered individual or member may file a written complaint concerning alleged violations of the Code.

This is a small section of the entire policy. For a copy of the entire SEIU Code of Ethics, contact the Local 1000 Ethics Liaison at EthicsLiaison@seiu1000.org.

PREPARING THE BUDGET

Important Dates

Date	Description
December 31	The budget must be approved by majority vote of the DLC membership
January 31	Last day to submit the member approved budget to DLC Finance to avoid forfeiture

Submission

Submit membership approved DLC budgets by email to DLCFinance@seiu1000.org.

The DLC budget **originates from the DLC Finance Committee** and is first **approved by the DLC executive board**. It must be **approved by the membership of the DLC no later than December 31st** of the year prior to the budget year. For example, a budget for 2025 must be approved by the members no later than December 31st, 2024.

The approved budget must be **submitted to DLC Finance no later than January 31st** of the budget year. DLCs that do not submit their budgets by the deadline may forfeit their dues each month until the budget is submitted.

Budget Tips

Sometime prior to the end of each calendar year, a budget (an estimate of expected income and costs) should be prepared for each account where activity is anticipated for the next year. This budget shall be approved by the general membership of the DLC and then submitted to SEIU Local 1000. For example, the budget for account 101 – DLC Meetings is developed by establishing the number of meetings, and estimating the expenses (travel, room costs, refreshments, etc.) which will be incurred at each meeting.

PREPARING THE BUDGET (*continued*)

Remember, for every account you should plan for what you think will happen and estimate the cost of these events. When you add up the estimates for all accounts, you will have developed the beginning of a DLC budget.

Whether or not your first draft budget now remains intact depends on the amount of DLC revenue and reserves. "DLC reserves" is the remaining expected fund balance from the previous year. The primary basic source of revenue is local representation fees paid to the DLC monthly by Local 1000. It should be relatively easy to estimate DLC dues revenues for the calendar year based on average monthly dues for the two or three months at the end of the year. The actual amounts are recorded on each monthly financial report.

DLCs should limit spending on "non-chargeable" expenses to 10% of their budgeted annual expenses.

If the sum of the projected DLC revenue and reserves is less than the first draft budget for expenses, reduction must be made in the budget for selected accounts. This should not be accomplished by arbitrary across the board cuts but by reducing select budgeted activities which will produce cost reductions.

For example, if the budget for DLC participation in SBAC meetings was developed based upon reimbursing the travel and meal costs for five representatives of the DLC at the meetings, the budget reduction can be accomplished by (1) sending fewer representatives who are authorized to claim the travel and meals, or (2) sending the same number of representatives but attending local meetings only, or (3) some other combination of (1) and (2).

Budgets should be developed based upon anticipated events and, therefore, budget reductions must follow the development process in reverse.

By applying this logic to the budgeting process, you will be able to understand differences between actual expenses and the expenses you predicted in the budget.

After the budget has been developed and approved, the primary function of the DLC treasurer is to monitor spending and measure the actual financial activity against what was expected to happen in the budget.

DLCs will receive monthly reports comparing year-to-date expenses against the budget.

SAMPLE BUDGET

SEIU LOCAL 1000

DLC ____

BUDGET YEAR 2024

INCOME

Estimated Monthly Dues _____ x 12 = 0 Annual Income

Chargable Expenditures		**Non-Chargable Expenditures***	
101 Membership Meetings		103 Officers' Stipends*	
102 Executive Board Meetings		202 Community Relations/Donations*	
105 Job Stewards		412 Misc. Exp. Non-Chargeable*	
107 Worksite Meetings			
109 Union Leave			
402 Swag/Printed Apparel			
403 Cellphone/Zoom			
404 Supplies			
407 Rent			
409 Equipment Purchases			
411 Misc. Exp. Chargeable			

Non-Chargeable Expenses as a Percentage of Total Revenue: 0%

Ending Fund Balance from prior year	**2023**	$
Total Income for budget year	**2024**	$ 0
Total Expenditures for budget year	**2024**	$ 0
Ending Fund Balance for budget year	**2024**	$ 0

* Non-chargeable Expenditures must be less than 10% of the estimated annual income.

Budget adopted on ____

President _____ (signature) Secretary / Treasurer _____ (signature)

By signing above, we certify this budget was duly approved by the DLC membership per the DLC's bi-laws.

SEIU Local 1000 / rev.2023-10

DLC ACCOUNTS

To provide a standardized system to help the DLCs in accounting for receipts and expenditures on DLC funds, SEIU Local 1000 has devised a list of accounts. These accounts have been set up to account for activities that are chargeable and non-chargeable expenses to Fair Share Fee Payers. All DLCs must use these accounts. This section provides a description of the accounts and their use.

Income Accounts

D001 Dues
This represents the total the DLC receives from SEIU Local 1000 for monthly dues. The dues are determined by a flat rate of $220 per month and 85 cents per member.

D001F DLC Dues Forfeiture
This account reflects dues that were not issued due to the DLC's fund balance exceeding policy file limits or for late submission of annual budgets.

D001G Division Grants
This account shows grants that were awarded to the DLC.

D003 Other Income
This account will show any income received other than monthly dues or grants (e.g. revenue from equipment sold).

Expense Accounts

Advances Paid
This account is used to track funds issued prior to a meeting or event less any expense reports or payments received in the same period to clear advances. Expense reports must be submitted with receipts and sign-in sheets (if food was provided) upon completion of meeting or travel.

D101 Membership Meetings
All expenses incurred in conducting membership meetings. These meetings are held to conduct DLC business and are open to all members within the entire DLC.

D102 Executive Board Meetings
All expenses incurred in conducting DLC executive board meetings.

DLC ACCOUNTS (continued)

D103 Officers' Stipends
This is a discretionary account used to offset reoccurring out of pocket expenses incurred by officers. (NOTE: Form 1099 may be issued reporting stipends paid as taxable income. Officers are responsible for reporting all stipends received on their income tax statements.)

NOTE: THIS ACCOUNT IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENSES.

D105 Job Stewards
This is for costs associated with DLC steward activity, such as steward meetings, training for stewards, grievance meetings, and printing of business cards.

D107 Worksite Meetings
This account is for all costs incurred for meetings and activities held at worksites. Worksite meetings are open to all represented members and fair-share fee payers at the worksite.

D109 Union Leave
This account is reserved for the cost of Union Leave. All reimbursable expenses during Union Leave (mileage, food, etc.) will continue to be charged to the corresponding accounts.

D202 Community Relations/Donations
Charges to this account are for donations made to charities, non-profit organizations, and committees of non-political nature. Donations must be made directly from DLC Finance. Reimbursements requested on expense reports will be disallowed. Reimbursement requires executive board approval.

NOTE: THIS ACCOUNT IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENSES.

D402 Swag/Printed Apparel
Cost associated with the purchase of Swag and printed materials from our pre-approved vendors will be reflected here. All Swag and print shop items require executive board approval before purchasing.

DLC ACCOUNTS (continued)

D403 Cellphone/Zoom
Telephone and internet costs are charged to this account. This includes the cost of phone calls/data service approved by the executive board for reimbursement. Dedicated union phones/internet hotspots should be used for approved union purposes only. Members may be held liable for personal use. All new or renewal service agreements and phones require executive board approval before purchasing. The purchase of zoom subscriptions will also be allocated to this account.

D404 Supplies
This account is for supplies, such as printer paper, printer ink, etc. that are not directly related to any other account (e.g. worksite meetings, membership meetings, etc.).

D407 Rent
This account is for any rent paid for office space or storage units.

D409 Equipment Purchases
This account is for the purchase of equipment such as computers, phones, file cabinets, tape recorders, etc. An updated inventory should be completed and submitted to DLC Finance annually that includes equipment acquired at low or no cost (e.g. cell phones received through cell phone service contracts). All equipment purchases, including equipment acquired at no cost through a service contract, require executive board approval.

D411 Miscellaneous Expense Chargeable
This account is for chargeable expenses that do not fall into another account. These expenses are for the benefit of members and fee payers. Expenses of an unusual nature require executive board approval.

D412 Miscellaneous Expense Non-Chargeable
This account is for non-chargeable expenses that do not fall into another account.

NOTE: THIS ACCOUNT IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENSES.

MONTHLY REPORTS

DLC Financial Reports are provided within 30 days of the end of each month.

Reports includes:

- A Status Report Page
- A Statement of Revenue and Expenses and Changes in Fund Balance
- A Transactions Detail Report

Status Report

(see sample on next page)

Key Financial Information

- DLC Fund Balance
- Maximum Fund Balance Allowed

Fund Balance Notice

- Shows if your balance is Low, Approaching Limit, Over Limit, or Over Limit and in Forfeiture Mode

Flagged Accounts

- Will show accounts that may be over budget, for instance

SAMPLE STATUS REPORT

DLC 7XX

Status Report
April 2024

This report provides a summary of your DLC's current financial status. It is meant to be used to determine where your DLC lies as it relates to minimum and maximum Fund Balances allowed. This will help you in understanding and monitoring what actions need to be taken to prevent forfeitures, and keep a healthy financial structure. If any expenditures have not been submitted to DLC Finance, please do so immediately.

DLC Fund Balance at 04/30/2024	$ 6,984
Maximum Fund Balance Allowed	$ 6,015

2024 BUDGET: SUBMITTED

Fund Balance Notice: OVER LIMIT — FORFEITURE

The DLC's fund balance has exceeded the fund balance limit. You must reduce your fund balance to less than $6,015 .

Events and Deadlines

Expense Documentation Status: Complete!

Flagged Accounts

Actual expenses exceeded or nearly exceeded the DLC budget for the following accounts:

	Actual	Budget	DIFF	
D107 - Worksite Mtgs.	$ 4,284	$ 5,000	716	Near Budget Limit

DLCFINANCE@SEIU1000.ORG

5/12/2024 3:32 PM

MONTHLY REPORTS (continued)

Financial Statements

(see sample report on the following pages)

Income

- Dues Revenue, Forfeited Revenue, Grants, Other Income

Expenses

- Meetings (Membership, Executive board Meetings, Worksite), Stewards (training, grievances, travel to steward meetings), DLC paid travel and attendance for SBAC's and Board of Directors meetings), equipment-related costs, supplies, community relations (limited to 10% of total expenses)

Fund Balance

- Beginning, Changes to (Revenues over Expenses) and Ending

Transaction Detail Report

(see sample report on the following pages)

- Provides in detail the transactions that occurred during the reporting month

SAMPLE FINANCIAL STATEMENTS

DLC 7XX

Financial Statement
April 2024

	CURRENT MONTH	Year-to-Date Activity	2024 Budget	Budget Balance
INCOME				
D001 - Dues Revenue	981	3,924	12,192	8,268
D001F - DLC Dues Forfeitures	(981)	(981)	-	981
D001G - DLC - Division Grants	-	-	-	-
D003 - Other Income	-	-	-	-
TOTAL INCOME	**-**	**2,943**	**12,192**	**9,249**
EXPENSES				
Advances Paid (Cleared)	-	-	-	-
D101 - Membership Meetings	-	-	5,000	5,000
D102 - Executive Board Mtgs.	-	-	400	400
D103 - Officers' Stipends	-	-	-	-
D105 - Job Stewards	-	-	300	300
D107 - Worksite Mtgs.	203	4,284	5,000	716
D109 - Union Leave	-	-	3,000	3,000
D202 - Community Relations/Donations	-	-	500	500
D402 - Swag/Printed Apparel	-	-	4,000	4,000
D403 - Cellphone/Zoom	79	286	800	514
D404 - Supplies	-	-	500	500
D407 - Rent	-	-	-	-
D409 - Equipment Purchases	-	-	-	-
D411 - Misc. Expense Chargeable	-	-	-	-
D412 - Misc. Expense Non-Chargeable	-	-	-	-
D491 - Prior Year Expenses Chargeable	-	-	-	
*D999 - * Action Required to Complete **	-	-	-	-
TOTAL EXPENSES	**282**	**4,570**	**19,500**	**14,930**
NET CHANGE	**$ (282)**	**$ (1,627)**	**$ (7,308)**	

DLC Fund Balance at 4/1/2024	7,266
Net Change	(282)
DLC Fund Balance at 4/30/2024	**6,984**

Maximum Fund Balance Allowed	***$ 6,015***

OVER LIMIT FORFEITURE

* Submit supporting documentation immediately for any amounts in D999 - Action Required to Complete

SAMPLE TRANSACTION DETAIL REPORT

SEIU Local 1000, DLC 7XX
Transaction Detail Report
April 2024

Type	Date	Num	Name	Memo	Amount
7XX					
D001 - DLC - Dues Revenue					
Journal	4/30/2024	14900	SEIU Local 1000	DLC 7XX - Apr '24 Dues	980.75
Total - D001 - DLC - Dues Revenue					**$980.75**
D001F - DLC - Dues Forfeitures					
Journal	4/30/2024	14900	SEIU Local 1000	DLC 7XX - Apr '24 Forfeiture	(980.75)
Total - D001F - DLC - Dues Forfeitures					**($980.75)**
D107 - DLC - Worksite Meetings					
Exps Rpt	4/15/2024	EC101304	Jane Smith	Lunch for meeting at CDPH	88.25
Exps Rpt	4/21/2024	EC101304	John Doe	Lunch for meeting at DMV	50.00
Exps Rpt	4/28/2024	EC101116	Michael Scott	Lunch for meeting at DGS	64.89
Total - D107 - DLC - Worksite Meetings					**$203.14**
D403 - DLC - Cellphone/Zoom					
Bill	4/5/2024	9930703095	AT&T	2/22/2024-03/21/2024 Account # 0000000-00001	79.07
Total - D403 - DLC - Cellphone/Zoom					**$79.07**

DLC REVENUE

The primary source of revenue for all DLCs is the allocation to local representation provided by SEIU Local 1000. All dues are collected by SEIU Local 1000, and each month the DLC receives a portion of those dues according to the policy file.

Local 1000 provides funds to each DLC:

- $220 per month
- An additional $0.85 per member (based on counts from the previous month)

FORFEITURE OF DUES

The SEIU Local 1000 Policy File allows for monthly funding of the DLCs. Under certain circumstances, that funding may not be paid. This is called a "dues forfeiture". No funds are taken from DLCs, but no additional funds will be added. The forfeited funds are allocated to the Local 1000 Grant Fund.

Maximum DLC Accumulation

A DLC that has accumulated an amount which equals or exceeds six (6) months' allocation of dues or $6,000, whichever is greater, shall receive no further allocation of dues until this amount is reduced below their limit.

For example, a DLC averaging $2,000 in monthly dues has a fund balance limit of $12,000 (six months x $2,000). A DLC averaging $900 of dues per month has a cash limit of $6,000 (since $6,000 is greater than six months x $900).

Annual DLC Budgets

A copy of the duly approved annual budget for each DLC must be provided to the Local 1000 Vice President / Secretary-Treasurer, in care of DLC Finance, by January 31st of that year. If an approved budget is not submitted, the DLC will forfeit its monthly allocation of dues until the budget is submitted.

Request for Waiver of Forfeiture

Requests for an extension of time to file budgets and other reports may be granted by submitting a written request to the Local 1000 Vice President / Secretary-Treasurer before the due date. Waivers are not automatically approved and may be granted in limited situations on a case-by-case basis.

DLC FUNDS

The DLC treasurer must review the financial reports it receives from DLC Finance for the purpose of determining whether the reports accurately reflect the financial transactions of the DLC.

All DLCs

All expense reports and invoices should be approved in writing by the DLC president, except as noted below. No individual can approve his or her own expenses.

Expense reports for the DLC president should be approved in writing by the DLC treasurer. No individual can approve his or her own expenses.

BOARD (OR MEMBERSHIP) APPROVAL FOR EXPENSES

Expenses for meetings and events require executive board approval. This includes any expenses for equipment or printed items (T-shirts, hats, mugs, etc.).

Approval for the meetings should be through meeting minutes **prior** to your events. You can take a vote at your Executive board meetings for instance or you can do an e-mail vote. Motions for meetings should specify the meeting type, the meeting date, and the amount to spend on that meeting. For example, "…motion to spend up to $500 for DMV worksite meeting on September 15th."

If the motion is for equipment or print items, the motion should reference the spending limit to purchase items or the quantity of items to purchase. For example, "spend no more than $1,500 on SEIU purple tees" or "purchase 25 SEIU Hats".

Submit Copies of these meeting minutes or e-mail votes with your request for DLC Advances, Expense claims, or Invoices. Attach Copies of all e-mail responses, for votes held over e-mail, to verify votes have met majority. The meeting minutes or email vote must thoroughly explain the spending of funds.

MEETING MINUTES

It is important that minutes be properly recorded for every executive board meeting, membership meeting, and committee meetings of the DLC. Minutes are a record of the meeting that document decisions, discussions, and even dissenting/minority opinions. While there is not a single format for these minutes, they should include certain basic information:

1) DLC number
2) Date and time of meeting
3) Location and physical address of meeting
4) List of participants (for executive board and committee meetings)
5) Roll call and confirmation of a quorum of 50% plus one (for executive board and committee meetings)
6) Agenda (items discussed)
7) Description of action items (called motions), brought forward to be discussed and the result of a vote if any (votes in favor, votes against, abstained votes)
8) Motion to end/close the meeting

A template for meeting minutes is available at the end of this handbook.

All meeting minutes are required to be submitted to the office of the Local 1000 Vice President of Bargaining and to DLC Finance.

Copies of all minutes involving financial decisions must additionally be submitted to DLC Finance once made available. It is recommended that these minutes be submitted immediately as some purchases require written approval of the executive board to be on file before a check is issued.

EXPENSE REPORTS

Incomplete expense reports may be delayed, returned or otherwise not paid.

Approval:

- To be reimbursed, all expenses must have prior approval from the DLC President.
- No expenses related to political activities will be reimbursed by the DLC.
- Expense report forms must be signed by the individual requesting reimbursement.
- Expense report forms must be approved by the DLC president except for the president's own expense reports which are approved by signature of the DLC treasurer.
- Expenses incurred by a member who was sent to a Local 1000 Council or SBAC meeting at the expense of the DLC must be approved by the DLC's executive board and evidenced in meeting minutes attached to the expense report.
- All equipment purchases must be approved by the DLC's executive board and evidenced in meeting minutes attached to the expense reports. This includes equipment acquired at low or no upfront cost such as mobile phones acquired under a monthly service contract.
- All non-recurring or unordinary expenses must be approved by the DLC's executive board and evidenced in meeting minutes attached to the expense report.
- The DLC executive board should approve expenses only within the limits of the approved DLC budget.

Documentation:

- Receipts are required for all expenses except for bridge tolls, mileage, per diem meals (for overnight travel only) and parking up to $5.
- Taxi, airporter, shuttle, bus, BART and other transportation costs require receipts. These can be obtained on request. For BART, purchase your ticket with a major credit card or purchase a ticket for $0.05 above your transportation cost and keep the ticket as your receipt.
- Sign-in sheets are required for meeting expenses.
- All activities and purchases should be described in detail.

EXPENSE REPORTS (Continued)

- Mileage should be supported by start and end addresses.
- Meal allowances are only permitted for overnight travel. Departure and arrival times must be provided as there are certain time limitations.
- When the cost of mileage exceeds the cost of standard airfare, mileage reimbursement will be limited to the lower airfare amount.

Submission

- Claimants should keep a copy of the expense report and all supporting documents and receipts for their records.
- Email completed and approved DLC expense reports to DLC Finance

12-Month Reimbursement Limit

- Members should submit expense claims as soon as possible after the expense is incurred, and generally no later than sixty (60) days after the expense. Timely submission is necessary to allow the local to review, verify, approve, and properly account for expenses within the applicable budget.
- Late expense claims may be denied if the delay prevents adequate review, verifications, or budget approval. In all cases, and consistent with the standard accounting practices, the Local cannot reimburse expenses submitted more than one (1) year after the expense was incurred.

INVOICES

Approval

- Invoices must be approved by the DLC president.
- The DLC president and executive board should only approve expenses within the limits of the approved DLC budget.
- The following require additional approval from the DLC executive board, evidenced in meeting minutes attached to the invoice:
  - Donations of any amount
  - Equipment purchases including equipment acquired at low or no up-front cost such as mobile phones acquired under a monthly service contract
- All other non-recurring or unordinary expenses including purchases of t-shirts, memorabilia, sending a member on an overnight trip for a conference or training, etc.

Documentation

- Invoices must show the following:
  - name and address of the vendor
  - date of purchase or service
  - invoice number
  - total dollar amount
  - purchase detail
  - billed to DLC 7XX (insert your DLC number)
- Cancelled checks, check copies, and/or bank statements are not considered sufficient documentation.
- Sign-in sheets are required for meetings, gatherings, solidarity breaks, etc.
  A sign-in sheet sample is available at the end of this handbook
- When paying invoices for goods that were shipped, attach a packing slip or a signed statement that the goods were received (e.g. t-shirt order).

Submission

- Email completed and approved DLC invoices to DLCFinance@seiu1000.org.

DLC PAID UNION LEAVE

- All requests need to be submitted on a **Union Leave Request Form** to UnionLeave@seiu1000.org.
- Requests must be submitted by DLC President.
- The request must be submitted **20 calendar days prior** to date of use.
- DLCs must have enough funds to cover cost of Union Leave at time of request.
- Union Leave requests to conduct worksite meetings must be submitted with the flier or email notification sent to members.
- Final Union Leave approval is by the President of Local 1000.

DLC REQUESTS FOR GRANTS

Grant Committee Purpose

The Grant Committee shall review Grant Requests from DLCs. The Committee will be unbiased, objective and transparent.

Grant Eligibility Requirements

a. The DLC must be able to receive monthly dues.
b. All supporting documents must be submitted timely.
c. Previous Grant Request Reporting Requirements must have been met.
d. DLC Budget/Expenses should show history of spending on members for membership growth.
e. DLCs must follow meeting requirements outlined in the Policy File.

Grant Submission

a. The Grant Request must include what is specified in the Policy File, Article 10.1.7
b. DLCs shall provide Grant Requests to the Grant Committee at grants@seiu1000.org.
c. Grant Requests must be submitted 2 weeks prior to each Board of Directors meeting if you wish to have it approved at that meeting.
d. There are different types of Grants: (e.g. for member engagement, swag for member engagement to reach membership and COPE goals, special DLC events to engage more members, supporting one-on-one conversations and more.)

DLC Plans for Grant Requests

a. Using the POP Tool (Purpose-Outcome-Process) for DLC plan
b. Plan must include:
    - Goals of increasing membership and COPE
    - Include your current member and COPE numbers
    - Include how you plan to develop new leaders (activists and LAPS Candidates)
    - Include your percent or number projected increase (measurables)
    - Include how your DLC will reach those goals, measurables and set milestones
    - Be Realistic.

DLC REQUESTS FOR GRANTS (Continued)

DLC REPORTING

a. DLCs can provide a brief report at the Grant Committee meeting immediately after the allocation of funds on how their grant money was used and how their goals were met.

b. Accounting will set up a separate column on your finance report to track the funds.

c. For accounting purposes, please designate the funds spent from the Grant.

d. If submitting a subsequent Grant Request within the same year, the DLC should show if they met the goals described in their plan. If not, how close were you? What were lessons learned moving forward?

e. The DLC should submit a revised budget to incorporate the newly allocated grant funds.

f. Please submit the amended DLC Budget to DLC Finance with the executive board minutes from the vote.

RAFFLE GIFT CARD POLICY

Eligibility Requirements

Gift cards and raffle prizes, whether purchased or donated, may be distributed only at membership and worksite meetings under the following circumstances:

- Members
- Non-members who just completed a membership application
- Union members who authorized or helped authorize gift card purchases (e.g., DLC Executive board, Human Rights Committee, other member leaders) are limited to 25% of raffle participation of total eligible attendees. Leaders should avoid any appearance of using union funds for personal benefit, even in a random raffle.

Who is not eligible?

- Non-members, including family and friends of members

Gift Card and Raffle Prize Amount Limits

- $25 per gift card, and
- $300 total per meeting for gift cards, and
- $400 total per meeting for all raffle prizes, including gift cards

How must gift cards be distributed?

Gift cards may be given out under any of the following methods:

- By raffle to all eligible members attending the meeting/event (see section titled "Who is not eligible?" above).
- As an incentive to non-members who apply for membership during the meeting/event, either to all or by raffle to that group only.

Raffle Prize Winner Documentation Requirements

The following information is required for all prizes distributed at a meeting:

- Winner's Name, and
- Email address or cellphone number, and
- Description of the prize awarded (including amount if gift card), and
- Date the raffle prize was provided to the winner

A form is available for use to document raffle prize winners.

DLC CHART OF ACCOUNTS

INCOME ACCOUNTS

D001 ..... Dues Revenue
D001F..... DLC Dues Forfeiture
D001G..... Division Grants
D003 ..... Other Income

EXPENSE (DISBURSEMENT) ACCOUNTS

Local Operations

D101 ..... Membership Meetings
D102 ..... Executive Board Meetings
D103* ..... Officers' Stipends
D104 ..... Website
D105 ..... Job Stewards
D107 ..... Worksite Meetings
D109 .....Union Leave

Regional Operations

D202*..... Community Relations/Donations

Other Expenses

Advances Paid .....Travel Advances
D402 ..... Swag/Printed Apparel
D403 ..... Telephone/Internet
D404 ..... Supplies
D407 ..... Rent
D409 ..... Equipment Purchases
D411 ..... Miscellaneous Expense Chargeable
D412*..... Miscellaneous Expense Non-Chargeable
D999 ..... "Action Required to Complete"

* These accounts are "non-chargeable" to fair share fee payers. Total non-chargeable expenses may not exceed 10% of budgeted expenses for the year.

SAMPLE DLC SIGN-IN SHEET

DLC Sign In Sheet

DATE

DLC : _____ Food Provided? ☐ Yes ☐ No

Location: _____ Vendor Name: _____

Meeting Type: ☐ Membership ☐ E-board ☐ Steward ☐ Worksite

	Name	Personal Email	Work Phone	Cell Phone*	Signature
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

*By providing my phone number, I understand that SEIU Local 1000, SEIU, and affiliates may use automated calling technologies and/or may text message me on my cell phone on a periodic basis. SEIU will never charge for alerts, but carrier rates may apply.

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DLC MEETING MINUTES

DLC:

Meeting of (membership, executive board, etc.): Date:

Attendees Present:

Roll Call

☐ A quorum 50% plus 1 of the entire executive board is present.
The board includes the president, vice-president, Secretary/Treasurer (or Treasurer and Secretary), Senior Stewards, 1 DBUR from each unit.

Discussion and Motions
Summarize the discussion and motions for each existing issue. State the outcome including results of a vote, and assign any action item.

ITEM # Description:

Motion/Discussion:

Vote/Outcome:

Action Item:

...continued from previous page...

DLC: Date:

ITEM # Description:

Motion/Discussion:

Vote/Outcome:

Action Item:

ITEM # Description:

Motion/Discussion:

Vote/Outcome:

Action Item: