



White Water Gallery is committed to the professional presentation of contemporary visual artists who are breaking new ground at the leading edge of artistic expression. The gallery strives to increase public awareness and accessibility to contemporary visual arts within the community.

White Water Gallery is located in North Bay, Ontario and it was founded as a not-for-profit artist-run centre in 1977 by Jane Agnew, Dennis Geden, Bryan Maycock, Jill Maycock, Jane Perry, and other local artists. Its location has vacillated between the downtown core and its periphery over the years. Local artists take responsibility for fundraising, workshops and selection of exhibitions. The board is made up entirely of volunteers. www.whitewatergallery.com

The following Procedure Manual Template is shared with permission from the White Water Gallery, and it was initially written by Heather Saunders. Subsequent edits were applied by Hannah Fewings and Jessie Lacayo. The editors will not be held responsible for any inaccuracies or exclusions of information.

ARCCO recommends that you contact the appropriate bodies directly with any queries.

PROCEDURE MANUAL TEMPLATE

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Accountant

The accountant who completes the gallery's audit (see *Audit*) is _____ (accountant's name) of _____ (company name). They are located at _____ (address). Use of the accountant for the following year is voted on at the Annual General Meeting (see *Annual General Meeting*).

Advertising

"The Nugget" gives a discount to us because we are a not-for-profit organization. "Dispatch", a publication by CARFAC, gives us one free ad per year with our membership.

Annual General Meeting

The date of the Annual General Meeting (AGM) is decided at the previous AGM. If the date changes, it an announcement on the web site (see *Web Site*) and in the newsletter (see *Newsletter*) is to be posted. Members are welcome to attend the meeting. The policy for couples who share a membership is that collectively, they receive _____ (#) vote(s).

The membership/nominations Chair of the Board of Directors (see *Board of Directors*) prepares a slate of new/returning board members in advance of the AGM. The constitution (see *Constitution*) is consulted to review length of terms. If a new chair and/or treasurer are to be replaced, an early recruitment process is advised.

The Director asks each member of the board in advance to write a report on the year's activities, future goals, etc. These are submitted before the meeting in order to make copies for anyone attending the AGM.

The Audit (see *Audit*) should be reviewed with the Accountant (see *Accountant*) in advance of the meeting. The Accountant or Treasurer will present.

Answering Machine

The answering machine/call answer message should be updated regularly to inform the public about any upcoming events. A sample message is:

"Hello, you have reached _____ (gallery name), located at _____ (street address), between _____ (street) and _____ (street) in downtown _____ (city). Hours are _____ (day) to _____ (day), _____ (hour) to _____ (hour). The show, _____ (title), by _____ (artist(s)), opens _____ (day) between _____ (hour) and _____ (hour) o'clock and runs until

_____ (date). Please leave a message and we will return your call as soon as possible.”

Checking for messages:
_____ (add details here)

Changing messages:
_____ (add details here)

Archives

Copies of invitations, minutes, accounting ledgers, etc. are kept in boxes in _____ (location). If something is temporarily moved from the archives, a slip of (ideally acid-free) paper is placed to mark the location. The original location of materials can tell researchers a lot about the original use of the documents. Unless these materials are damaged beyond repair, they are not disposed, even if they have been digitized. They are a crucial part of our cultural heritage.

Artist Talks

The gallery _____ (does/does not) invite exhibiting artists (see *Exhibitions*) to give a talk for _____ (free/ a fee of \$___ per hour). If a fee is involved, these talks should be approved by the Board, because of the cost involved.

Audit

As a not-for-profit organization (see *Not-for-Profit Status*), we are accountable for the use of funds. We are required to audit our books on a yearly basis.

The Accountant (see *Accountant*) should be contacted as soon as possible after _____ (end of the fiscal year) and given the following materials: a CD copy of our computer accounting program; a hard copy of minutes from the previous fiscal year, ideally with all references to anything financial highlighted; our labeled financial folders containing paid bills, copies of charitable donation receipts, etc.

A few weeks will be needed for the accountant to complete the audit. Then a meeting will be arranged with the Director or Treasurer to review the results. If any items are categorized differently than the Treasurer or Director would like (for example, staff travel costs might be lumped under ‘special events’), they should let the accountant know of a more appropriate category (using the pre-existing categories on the audit).

Once the audit is completed, a copy should be signed by both of the galleries’ signing officers (see *Signing Officers*); copies are forwarded to the Canada Council for the Arts and the Ontario Arts Council (see *Grants*).

The audit is presented at the Annual General Meeting (see *Annual General Meeting*).

Backing Up Of Files

Copy a CDRW of all documents biweekly. Ideally keep a copy off-site.

Bank Account

We bank with the _____ (name of bank) at _____ (street address). Our accountant is managed by _____ (name of officer at bank. _____ (he/she) should be contacted if we need to get overdraft, set up an additional account for a side project, or change signing officers (see *Signing Officers*). _____ (his/her) telephone number is _____.

The number(s) for our account(s) _____ and they are for _____ (ex. operating costs).

Important details about monthly charges include _____ (ex. fees for number of withdrawals).

Our balance _____ (can/cannot) be determined from the bank's web site _____ (URL). On-line banking statements do not account for cheques which have been issued by the gallery but not cashed by the recipients. The _____ (name of computer accounting program) program, in contrast, automatically deducts any cheques issued from the balance, giving us a more realistic picture of our financial situation.

At the end of every month, the bank will mail us a statement listing all debits and credits made. It is essential to hang on to the returned cheques that are enclosed (cheques that have been cashed by the recipient) and to regularly reconcile the bank statement against the gallery's computer accounting program (see *Reconciling Bank Accounts*).

The chair, second chair and treasurer should all have the password for the computer accounting program and on-line banking.

Bank Deposits

When you receive a cheque:

1. photocopy it (and file it under 'cheques received' in the financial folders).
2. stamp the cheque on the back with the 'deposit only' stamp if the gallery has one, or write anywhere on the reverse the account number that you want it deposited into; otherwise, the bank teller will have to write our account on each cheque.
3. if the gallery maintains a ledger in book form, write the details under the deposits section.

4. bring the cheque to the bank with the deposit book (the cheque can be deposited by someone other than a signing officer—see *Signing Officers*).
5. enter the information in _____ (name of computer accounting program) before reconciling the next bank statement (see *Reconciling Bank Statements*) and make a note in the deposit book in the lower right corner, indicating that _____ (name of computer accounting program) has been updated.

When you deposit cash:

1. write the details in the bank deposit book
2. bring the cash to the bank with the deposit book (cash can be deposited by someone other than a signing officer—see *Signing Officers*).
3. record the details in the ledger book if the gallery maintains one
4. enter the information in _____ (name of computer accounting program) before reconciling the next bank statement (see *Reconciling Bank Statements*) and make a note in the deposit book in the lower right corner, indicating that _____ (name of computer accounting program) has been updated.

Bill Payments

The gallery _____ (does/does not) receive some bills by email.

Which bills get paid monthly?

- _____ (name of phone company): After not making payments for ____ (#, ex. two for Bell) months, they will cut us off and charge a reconnection fee of approximately \$____ (ex. \$90 for Bell), so it's important to pay on time.
- Receiver General: We pay the government for taxes taken off employees' cheques. The bill MUST be paid, or the remittance reported with an amount by the 15th of each month, or there is a fine of approximately \$600. The only reason a gallery would not pay this is if their staff were hired on a contract basis. (See *Receiver General: PD7A Report*)
- Other:

Which bills get paid regularly but not monthly?

- Artist Shipping (up to \$____; see *Shipping*) and Artist Fees: Artists are paid a fee for any show that is a non-member show (see *Exhibitions*). If there is more than one artist for a paid show, the fee is split evenly between the number of artists. The fee should be in accordance with what CARFAC recommends, if it is within the means of the gallery. When funds are low, artists should not be asked to wait for their fee, as the gallery is committed to protecting and promoting artists
- GST: The gallery can report GST collected and GST paid and receive a cheque for the difference (if more is paid than collected). A pink form will arrive in the mail and the gallery has up until one month from the end of the period on the form to report this information.

- Workplace Safety and Insurance Board: We have to report the insurable earnings for employees and use the formula on the bill they send us to calculate the amount owing.

Which bills get paid annually?

- _____ (list items here like insurance and audit)

(Add details here about how bills are entered in the computer accounting program).

Board Meetings

Board meetings are generally held _____ (frequency: ex. once a month), are attended by the Board of Directors (see *Board of Directors*) and the Director. The constitution _____ (does/ does not) outline repercussions for individuals who miss a particular number of meetings (see *Constitution*). Members are welcome to sit in on board meetings but they do not have voting privileges. The Director also does not get a vote.

Agendas are sent by emailed to the Board and Director prior to the meeting; recorded minutes are sent by emailed to the board and director after the meeting (see *Minutes*).

Board of Directors

The Board of Directors must contain a certain number of artists (see *Constitution*). Ideally, the board would also include an accountant, a lawyer, and someone in marketing. Board members effectively act as the supervisor for any employee and are legally liable for the gallery, so it is in their best interest to stay informed about the gallery's activities. Board members are asked to stay for _____ (length of term) (see *Constitution* for maximum periods of serving) but in situations of conflict, unexpected illness, etc., board members are expected to step down.

Budget

When grant results are received (see *Grants*), the budget that the gallery submitted in its application should be reassessed, with money added to or subtracted from certain areas. The categories provided by the granting councils on their budget forms are then broken down for our own purposes to correspond with the categories listed in _____ (name of computer accounting program).

When the budget is complete, it is passed on to any new staff and the fundraising committee so they can project the amount of money that needs to be raised (see *Fundraising*).

Calls for Submission

Submissions are accepted in _____ (months) and are advertised:

- On the gallery web site (see *Web Site*).
- In the gallery newsletter (see *Newsletter*).
- In flyers available for pickup at the gallery.
- In “Hidden Agenda”, published by Visual Arts Ontario (agenda@vao.org; 75 words maximum) if the gallery is a member of VAO
- In “Dispatch”, published by CARFAC (see *Advertising*) if the gallery is a member of CARFAC

NB: neither VAO nor CARFAC list their deadlines on their web sites, so they will need to be contacted for further details.

Calls for submission can be generic, or they can target a particular theme or media.

Sample:

We are currently seeking submissions for 2006-07 exhibitions of innovative, contemporary artwork in any visual media. Emerging artists welcome. Artist fees paid. Send 10 slides or digital images of recent work; exhibition proposal; artist statement; CV; and SASE to ensure the safe return of material following peer jury evaluation. Contact info: _____. Deadline: postmarked _____ (date).

As submissions arrive to the gallery, keep a list of the artists’ names and contact information, to ensure that all packages are reviewed at the programming committee meeting (see *Exhibitions*).

Canada Council for the Arts

Every November, we apply for funding from the Canada Council for the Arts. This money is not a guarantee, so grants should be well prepared (see *Grants*). According to the Canada Council web site, they release the results four months after the application is due, but the results may be slightly delayed. Results will not be given out over the phone. When we receive the results, we must send them a signed copy of the audit (see *Audit*) with signatures of both signing officers (see *Signing Officers*) before they will release the funds. Our gallery receives this money by _____ (direct deposit/cheque). Any questions should be directed to our officer. Find the contact name from the web site, www.canadacouncil.ca.

Cash Handling

Cash comes into the gallery for various reasons:

- Photocopies (\$_____).

- Memberships (\$_____).
- Cash Donations (see *Donations*)
- Catalogue Sales (if the exhibiting artist has provided catalogues).
- Submission Fees (occasionally the gallery charges a fee to enter a juried group show).
- Concert Ticket Sales (see *Concerts*)

When cash comes in, it is recorded in a book and it is kept in a cashbox. Otherwise, by the time the cash is deposited (see *Bank Deposits*), we may forget what the cash was initially for.

Cheques

Cheques _____ (are/ are not) written out by hand. The _____ (bottom portion of the cheque/ carbon copy of the cheque) should be retained and filed in our financial folders for greater transparency of our accounting procedures.

One signing officer signs about 10 cheques in advance and when the cheque has information printed on it, the second signing officer signs it (see *Signing Officers*). Unused cheques with both signatures should never be left in the gallery, in case of theft.

Classes

(If applicable: Add details here about what classes, if any are offered: where are they held? how do people register? who handles the payment? how is it promoted? etc.)

Concerts

(If applicable: Add details here about what concerts, if any are held: where are they held? how do people buy tickets? who handles the payment? how is it promoted? etc.)

Constitution

The constitution is kept _____ (location). Any changes are to be approved by the membership at the Annual General Meeting (see *Annual General Meeting*) and are also to be mailed to Canada Revenue Agency, at the same time as, but in a separate mailing from, our Annual Charity Return (see *Yearly Activities: Critical Dates*).

Contact Information

_____ (mailing address)
 _____ (e-mail address)
 _____ (web site URL)
 _____ (phone number)
 _____ (if applicable: fax number)

Daily Activities

- Turn gallery lights on.
- Shovel/sweep outside.
- Check phone messages.
- Put cash donations box out.
- Check mail. Check email.
- Record number of gallery visitors.

Deficit

The gallery's deficit should not represent more than 10% of its annual operating budget. The deficit does not represent X amount that we owe to a particular organization/person. Instead, it means we have overspent in the previous year and dipped into the current year's money too soon, leaving us short by the end of the year.

Donations

The gallery _____ (is/ is not) a registered charity. The charitable number is _____ (#/NA). Registered charities can write people receipts for income tax purposes when they donate money to us. In order to keep our charitable status, it is crucial that we file our Annual Charity Return in the summer to the Canada Revenue Agency. Receipts must be sent out by the end of the fiscal year, but can be issued any time before this time. Canada Revenue Agency does not have a policy about the minimum amount of a donation eligible for a tax receipt. Our policy is to issue receipts for \$____ or more (cash or cheque). Donations of over \$____ receive a thank-you letter from the gallery.

Note that increased information has been required for receipts in recent years, such as adding Canada Revenue Agency's web site. Consult their web site every year before issuing receipts, to see if further changes are needed.

Although the Director is not a signing officer, the Director can issue tax receipts.

Receipts cannot be reissued. The carbon copy receipt book is kept _____ (location).

Email

(Add details here about who hosts the email, passwords, etc.)

Emergency: In Case Of

Board Members: Contact information should be posted in the gallery.

Landlord: _____ (name, phone number)

A fire extinguisher should be kept in the kitchen and a first aid kit should be kept in the bathroom.

Employment

When a new employee is hired, they are to complete a TD1 form and the corresponding provincial form (available on Canada Revenue Agency's web site). If the employee does not provide their SIN number, make this request in writing and keep a copy of it on file to avoid a fine. When you make your next remittance payment (see *Bill Payments* and *Quickbooks: PD7A Report*), this is how the government is informed about new employees.

Details about length of lunch, coffee breaks, public holidays, etc. are available at the Employment Standards Information Centre 1-800-531-5551.

When an employee resigns or is fired/laid off, ensure that they are given adequate notice and paid out for any remaining vacation pay. Also complete a record of employment, which can be done on-line at www.hrsdc.gc.ca/en/ei/employers/roe_Web.shtml.

Exhibitions

The gallery _____ does/does not hold member exhibitions. (If applicable: They are _____ (# days/weeks long), and the member must have a current membership (see *Membership*). For details about what the gallery provides and pays for in terms of member exhibitions, refer to a member exhibition contract and to the exhibitions checklist (see below).

Paid exhibitions can be for both local and non-local artists, and they typically last for _____ (# days/weeks long). For details about what the gallery provides and pays for in terms of paid exhibitions, refer to an exhibition contract. For details about what is needed when an artist applies for an exhibition, see *Call for Submissions*. For details about the artist's CARFAC fee, see *Bill Payments*.

Exhibitions Checklist:

COMMITTEE APPROVAL

- has the programming committee accepted the submission?
- are there any special issues/concerns which need to be clarified with the artist?

BOARD APPROVAL

- has the Board accepted the submission and been made aware of any special issues or concerns which will be clarified with the artist?

NOTIFYING THE ARTIST

- has a folder been added in the filing cabinet with the artist's name, title and dates?
- has the artist been sent an invitation to show, "Dear _____, the programming committee met recently, and we are pleased to offer you a _____ (solo/two-person/group) exhibition (for which we would pay CARFAC fees of \$_____ and shipping/travel expenses one-way against receipts up to \$_____). The gallery is booked for programming until _____. Please let me know what time frame works best for you. We can billet you if you are able to come for the installation and the opening reception. If you plan to apply for exhibition assistance, please note that we are in Region _____."

We would like to keep your slides until after the exhibition takes place, but just notify us if you need them back in the meantime. If you have any questions, don't hesitate to contact me at this address or at _____ I'm at the gallery _____ (hours). Sincerely..." ? (also, add any questions about special circumstances)

ONCE SHOW IS CONFIRMED

- has the show been posted on the web site?
- has the artist been sent a contract?
- have we received the signed contract?
- if it's a paid show, has the Treasurer received a copy of the contract and has the original been filed in the artist's folder?

2 MONTHS BEFORE SHOW

- is the artist's title still current?
- has the designer received the image and text for the card?
- if exhibition assistance is being applied for (between July and February), have they received a letter of confirmation from us if they live outside of the region, or if they live in our region, have they provided us with a budget?
- if applicable, has OAC exhibition assistance been approved by the programming committee and the board?
- do we have a current and clear artist statement from which to write the press release?

4 WEEKS BEFORE SHOW

- has billeting been arranged (if the artist has given 30 days notice)?
- do we want to print a poster or vinyl lettering, and if so, has it been arranged?
- has the artist confirmed details of delivery of work/installation?
- has the newsletter been written and designed?

3 WEEKS BEFORE SHOW

- have volunteers been asked to assist with installation?
- has the membership list been updated so mailing labels are current?

2 WEEKS BEFORE SHOW

- have we received and cut the invitations?

- has the artist received invitations?
- have the guest pages been prepared?
- has the newsletter been printed?
- have the invitations/newsletters been mailed to members and key press contacts?
- has the communications chair received a copy of the newsletter for the web site?
- has the communications chair posted the newsletter on the web site?

1 WEEK BEFORE SHOW

- has the press release email sent out?
- has the office bulletin board been changed?
- has the phone message been changed? _____ if the artist is coming for installation, (a) do they have directions, (b) have they been informed that we are open from _____ (time) onwards and that if they are coming earlier, they should let us know?
- have we received prices from the artist for insurance purposes?
- have dish towels been cleaned for the opening?

INSTALLATION DAY

- has the list of works (a) been made and verified for accuracy? and (b) been faxed to the insurance company? _____ (contact name and fax number) or emailed to _____ (email address) and (c) been stored in the top filing cabinet drawer in the insurance folder.
- has the installation been documented?
- have 15 copies of the invitation been filed in the artist's folder for future grant applications?
- has a copy of the press release and invitation been filed in the programming binder?

3 DAYS BEFORE OPENING

- has the artist's CARFAC fees cheque been prepared?
- have the board and members been reminded by phone/ email about the opening?
- are the guest pages on the podium?

2 DAYS BEFORE OPENING

- are membership slips ready in case any one wants to renew?
- have the contents of the current/upcoming show folders on the desk been shuffled? (i.e. current should get filed in filing cabinet; upcoming show becomes current show)

1 DAY BEFORE OPENING

- have groceries, serviettes and toilet paper been purchased?
- have the podiums been washed?
- has the bathroom been cleaned?
- has the front door been washed?
- have the floors been swept/washed?
- has the porch been swept/shoveled?

- has the artist been contacted re. any last minute needs/concerns?

OPENING DAY

- has the food been prepared?
- has someone been given the task of counting people?
- is the sandwich board sign by the street?

AFTER OPENING

- has a checklist been printed for the show 3 months from now?
- has the take-down/ return shipment of works been coordinated?

STRIKING DAY

- has the artist received a copy of photos, any publicity, and guest pages?
- has reimbursement occurred for return shipping/travel?
- has a copy of the guest pages been filed?
- has photo documentation of the opening/installation been archived?
- if the artist is coming to pick up their work, (a) do they have directions (b) (c) have they been reminded that we are open from _____ (hour) onwards and that if they are coming earlier, they should let us know?

Floor Plan

See back page of manual.

Fundraising

Fundraising goals should be made based on the budget (see *Budget*). Note that raffles need a license. They are available through city council.

Government Forms Information

- Fiscal year starts _____ (date) and ends _____ (date).
- Date of incorporation: _____.
- Incorporation #: _____.
- Business and GST #: _____.
-

Grants

At least one month should be allotted for preparation of the grant. Ensure that it is proofread, as typos are perceived negatively by the councils. It is advisable to refer to past grant applications for feedback from the jurors, and also to find out if we mentioned any long-term plans that need to be followed up on.

We apply to the Canada Council for the Arts (see *Canada Council for the Arts*) and the Ontario Arts Council (see *Ontario Arts Council*) every year for funding, and we apply on

occasion to the Ontario Trillium Foundation (see *Ontario Trillium Foundation*) for special project funding.

Installation

Before installing, see *Wall Preparation Before a Show*. To hang work: measure 56 inches up from the floor. Add half the height of the picture. Subtract the height of the wire. Put nail/screw in wall. Use level when hanging.

Insurance

(Add details here about what insurance covers. Example: The insurance on artists' shipping covers conditions comparable to insurance coverage within the gallery (theft, damage from dropping, etc. but not motor vehicle accidents, ONLY work on display is insured. For example, if the artist sends 20 pieces in a crate but only 18 are displayed, our policy does not cover the other 2 pieces.).

Our coverage is currently through _____ (company name). _____ (contact name) should be faxed at _____ (fax #) or emailed at _____ (email address) a list of all works (including title, media and size) prior to the start of the exhibition, with the dates of the show and the dates when coverage is required (it is advisable to add 10 days to the end of the show, in case the artist doesn't pick up their work right away, or in case the gallery is too busy to ship work out immediately while trying to install the next show).

Invitations

(Add details here about invitations: who designs them? where are they printed? who supplies the materials? who cuts them?)

Invitations must contain logos of our funders (see *Grants*). Refer to granting organizations' web sites for logos.

Print:

- Enough invitations to mail to current members.
- 50 invitations for the artist. Mail them by express post if the show is fast approaching.
- 15 invitations for our files (keep in the artist's file in the 'curatorial' drawer of the filing cabinet) for our records and for possible inclusions in grant applications.

Key

The gallery key ____ (can/cannot) be copied. A spare key is kept _____ (location) for volunteers to use. Staff, the chair, and at least one other board member have a key.

Landlord

_____ (name of landlord) can be reached at _____ (phone number).

See also *Emergency: In Case Of* and *Rent*.

Mail

Our mail is delivered to _____.

(Add details here if the gallery has a mailbox at a post office, namely what the number is, how often the fee is paid, and where the bill is accessed for this payment).

Mailings: Monthly

Mailings are sent one week prior to the exhibition start date. Two weeks are allotted to prepare for a mailing (to print the invitations, newsletter, mailing labels, etc.) If members have paid their fees (see *Membership*), they receive mailings for every exhibition. Mailings include an invitation (see *Invitation*) and a newsletter (see *Newsletter*). Invitations for unpaid/member exhibitions should be mailed with the invitation for the previous or subsequent exhibition to save on costs.

A mailing list is confidential and is only shared with other board members and employees, unless stated otherwise in the gallery's privacy policy (see *Privacy Policy*). Our database is never shared with another organization, unless all members have agreed.

Membership

Benefits of membership include: mailings, eligibility for exhibitions, voting privileges, and _____ (add other benefits here).

Memberships last for _____ (length of time, and from which month to which month). A membership renewal campaign ensures that members get reminded and pay their fees.

Memberships cost \$ _____ (and note any additional categories here, like senior and student rates). Some couples will share a membership. Payment can be made by _____ (cash, cheque, etc.). A membership card can be issued on the spot if they bring their payment to the gallery in person, or it can be sent to them in the next mail out if you are busy or if payment has been mailed.

The membership database is updated periodically and a copy is provided to the communications chair for backup. Do not give the membership list out to anyone other than gallery board members and employees (see *Privacy Policy*).

Minutes

Minutes are to be clear about details, so someone reading the minutes years from now will understand the whole issue. Minutes are to be emailed by the Secretary to each of the board members prior to the board meeting and approved at each board meeting. A copy of the minutes, but not the agenda, is filed in a binder in the office, and copies are provided to the accountant (see *Accountant*) and saved in the archives (see *Archives*).

Newsletter

(Add details about the gallery newsletter here, such as how often it is produced, who designs it, recurring content sections, etc.)

Print:

- Enough newsletters to mail to members who have paid their fees. (Refer to the mailing labels, not the membership database, as the database contains many expired memberships).
- 10 newsletters for our files (for grant applications, etc).

Not-for-Profit Status

Not only are the director and board responsible for staying on top of news and trends in the art world, but they are responsible for tracking any significant changes in the not-for-profit world, such as new standards for issuing charitable donation receipts (see *Donations*). “The Village Vibes” newsletter, which is available by email, is an excellent resource for not-for-profit organizations.

Because the gallery is not-for-profit, work that is exhibited by the gallery is not sold by the gallery. The only reason the gallery asks artists for prices is for insurance purposes (see *Insurance*). If someone would like to purchase work, they are placed in contact with the artist. Because we have no involvement in sales, we do not take a commission.

Office Supplies

Purchases of over \$_____/month should be cleared with the board. The gallery _____ (does/does not) have an account at _____ (Staples, Grand and Toy, etc.) where a discount can be accessed for the purchase of office supplies. A card for this discount is _____ (NA/ kept _____ (location)).

Ontario Arts Council: General

Every February, we apply for funding from the Ontario Arts Council. This money is not a guarantee, so grants should be well prepared (see *Grants*). Funding is released in the summer. Results may be given out over the phone. A cheque will be sent by mail with the

letter of results. Any questions are to be directed to our officer. Find the contact name from the web site, www.arts.on.ca.

Ontario Arts Council: Exhibition Assistance

Some galleries are able to recommend artists for grants from the OAC and we _____ (are/ are not) one of them.

If applicable: We are in Region _____ (#) (see the OAC web site for a map) and we can only accept applications from residents living in our region. We find out in the summer how much money we can recommend, and along with the notification of the amount, we receive updated application forms which both the artists and the gallery must fill out before submitting a recommendation to the OAC.

Refer to the application form or the OAC web site to determine the percentage of recommended artists, the amounts artists can request, and eligibility requirements.

The gallery accepts applications from _____ (date) to _____ (date).

Artists need to submit the following:

- 10 slides or photos
- CV
- Budget
- Signed letter of confirmation from host gallery
- Artist's statement
- Description of exhibition
- SASE

Our application process takes _____ (#) weeks. As long as the application is submitted prior to the start of the exhibition. When the applicant submits their package (slides/photos, CV, etc.), the programming committee is emailed to request their review. The committee decides on the following voting options: (1) yes to the amount requested; (2) yes to funding, but to a lesser amount than requested; or (3) no.

If an artist is rejected, they can request assistance from another gallery in the region. If an artist is accepted, take the average of the amount recommended by the programming committee to determine the amount for the applicant. Submit the OAC exhibition assistance application form to the OAC. Retain all submission materials until the artist has heard back from the OAC and then return the application materials to the artist.

Ontario Trillium Foundation

Not-for-profit organizations (see *Not-For-Profit Status*) are eligible to apply for Trillium Funding. (See *Grants*).

Petty Cash

The gallery _____ (does/does not) have petty cash. Petty cash is needed for employees or board members to make purchases, or be reimbursed.

When the petty cash is used up or almost used up, you need to write a cheque to 'Petty Cash' which a gallery employee or board member can bring to the bank for cashing.

(Add details describing how petty cash is entered in the gallery's computer accounting program. For example, in Quickbooks, go to the Navigator list (top left). Select Vendors > Enter Bills.

1. Enter the following information:

- Vendor: Petty Cash.
- Date: Today's date.
- Memo: N/A.
- Amount Due: leave this blank, and as you write in the pre-tax amounts below and add tax (using A for 'all taxes', G for 'GST only' and N for 'no taxes'), the total amount will appear in the cheque window. When you record the individual items, choose 'petty cash' on the left side as the account for each item.
- Reference #: N/A.

Once a receipt has been entered, you should make a slash through it with a pen and a highlighter.

2. In the Navigator list (top left), select Vendors > Pay Bills. Put a checkmark next to 'Petty Cash'. Then select 'pay and close' (bottom right of screen).
3. In the Navigator list (top left), select Vendors > Print Cheques. Put a checkmark next to 'Petty Cash'. Do not try to send more than one cheque at a time through the printer. Quickbooks will automatically assign a cheque number, and you should ensure that the numbers match up. If they do not, change the cheque number in Quickbooks.)

Press Release

Before the opening of an exhibition, write a press release. Samples are found _____ (location).

Use information from the artist's application package (see *Exhibitions*) when writing the release. Post a hard copy in the office on the bulletin board along with the invitation, and email the release to media contacts.

Use the 'BCC' option when sending a mass email, so that recipients cannot view each other's addresses. For privacy reasons, include at the top or bottom of the email, "to be removed from our mailing list, please send a reply with the subject heading REMOVE".

Privacy Policy

The gallery's privacy policy was established in _____. It reads:

(Sample: Any personal information gathered from gallery members and/or visitors will be done with consent and protected in compliance with the Personal Information Protection and Electronic Documents Act. This information is accessible to the Director and Board of Directors of Gallery X, but not its volunteers or membership. The Director and Board of Directors are bound to maintain confidentiality. We will use this information only to inform members about events at, or affiliated with, Gallery X and to draw attention to other opportunities for involvement with the gallery.)

Contact information will only be shared with other arts organizations with members' explicit written permission at the time of membership renewal. At all times, members have the right to view their personal information for verification of its accuracy. For further information, please contact the gallery.)

Receiver General: PD7A Report

See *Bill Payments* and *Employment*. On the 15th of every month, we pay the government for money taken off employees' cheques for EI, CPP, and federal/provincial tax.

(Add details here for how this is generated in the gallery's computer accounting program. For example, in Quickbooks, go to the Navigator list (top left). Select Employees > Pay Liabilities > Last Month > Create and Print PD7A. From this window, you can print the cheque.)

Use the green form mailed to the gallery on a monthly basis to record the amounts from the PD7A report. No information is needed on the back of the form under normal circumstances. On the front of the green form, enter:

- Gross payroll: refer to top line of PD7A report.
- # of Employees in Last Pay Period: if anyone new has been hired, add them in if they were working last month, but not if they started in the current month.
- End of remittance period...: this may mean if there were no employees (call them if you have questions).

- Amount paid: refer to the amount on the cheque.

Do NOT lose the green form! You can't pay the bill without the form, and the fine for paying late is extreme. Take the green form and the cheque to the bank to pay the bill. The teller will give you back a portion of the green form, which you should staple to the PD7A Report and file it with the financial folders under 'Receiver General: Payroll Source Deductions'.

Reconciling Bank Statements

Every month, we are mailed a statement and returned cheques from the bank. This statement need to be reconciled against _____ (the computer accounting program), to make sure the latter has an accurate balance.

Steps for reconciling:

1. Make sure all deposits to the bank account have been entered in _____ (name of computer accounting program) (see *Deposits*).
2. Refer to the bank statement to find the cheque number for the rent cheque if several months or a year of rent are paid in advance through post-dated cheques. In _____ (name of computer accounting program, _____ (add details here about how to reconcile. For example, in Quickbooks, in the Navigator list (top left), select Vendors > Enter Bills. Enter the following information:
 - a. Vendor: _____ (name of landlord)
 - b. Date: put the date that the cheque was cashed (refer to the bank statement).
 - c. Memo: put 'x (month)' Rent'
 - d. Amount Due: \$_____.
 - e. Reference # and Terms: leave blank.

Then select 'save and close' (bottom right of screen). In the Navigator list (top left), select Vendors > Pay Bills. Put a checkmark next to the landlord's name. Then select 'pay and close' (bottom right of screen). Even though the landlord already has post-dated cheques (see *Rent*), you need to go through the motions of printing the cheque. Print it onto blank paper, and file it with the bank statement. In the Navigator list (top left), select Vendors > Print Cheques. Put a checkmark next to the landlord's name. Write in the cheque number (refer to the bank statement) rather than letting Quickbooks automatically assign a cheque number.

In the Navigator list (top left), select Banking > Reconcile.

Under 'Begin Reconciliation':

- Select 'operating account'.
- Statement Date: refer to bank statement.

- Beginning and ending balance: refer to bank statement (the ‘ending balance’ is called ‘closing balance’ on the bank statement).
- Note any service charges and interest: refer to bank statement.
- Put a checkmark next to all deposits and debits that are listed on the bank statement. When completed, the screen should list \$0 as the difference in the lower right corner. If there is a difference, you may have missed an item.
- When the difference reads \$0, select ‘reconcile now’ (lower right corner of screen).
- Print a copy of the reconciliation and staple it to the bank statement. File them with the returned cheques in the financial files.

Receptions

Receptions are held at the _____ (opening/closing) of a reception.

The purchase and preparation of food/wine is the responsibility of the _____ (artist/gallery). It is the responsibility of the gallery and the board of directors to acquire a liquor license if it is necessary for the event. Liquor licenses are administered on a provincial level, refer to http://en.wikipedia.org/wiki/Liquor_license.

Receptions are promoted in the invitation (see *Invitations*) and press release (see *Press Release*).

Reimbursements

If board members or employees make purchases for the gallery and need to be reimbursed, the process is almost identical to paying bills. The only difference is that you need to call the vendor “Miscellaneous Expenses: (Name of Individual).”

Rent

_____ (name), our landlord receives _____ (post-dated/monthly) cheques. The gallery _____ (does/ does not) have a lease. The Treasurer prepares the cheques, and as the cheques are cashed on a monthly basis, they are entered into Quickbooks (see *Quickbooks: Reconciling Bank Statements*).

Shipping

Do not allow an artist to send a huge, heavy crate. The gallery _____ (does/does not) have insurance if board members injure themselves while doing work at the gallery. Beware of fire code violation, if large crates are blocking exits.

The gallery pays up to \$_____ against receipts to reimburse artists for shipping costs (excluding crate production but including travel and gas costs).

_____ (name of shipping company) is recommended. When you book a shipment, you need to complete a bill of lading, available at _____ (URL of shipping company). Find out when the work will be delivered to the gallery or artist, and ensure that the recipient will be present or there may be a fee.

Signing Officers

Several people on the board of directors are eligible to be a signing authority (see *Constitution*). The Director _____ (is/ is not) one of these people.

When someone has signing authority, they can sign cheques, audits, and any financial documents to authorize expenditures or confirm the accuracy of information.

Signing officers are changed through the bank (see *Bank Account*) after the Annual General Meeting (see *Annual General Meeting*).

Summer Student

Summer students _____ (have/have not) been hired by the gallery in the past. Human Resources and Skills Development Canada, which supplies funding (there are other sources too) has a deadline of April 1 for applications.

Volunteers

(Add details here about volunteering: do volunteers complete an application? where does the gallery find volunteers? what kind of tasks do they have? are they supervised? are they thanked in an official way, or in the monthly newsletter?)

Wall Preparation Before a Show

The walls are to be touched up between shows. To avoid lumps and bumps, follow these steps:

- Remove all nails / pins / hooks from the walls. Use a razor scraper to get off any tape or glue. (NB: To remove sticky tape residue from walls, windows or floors, use the red razor scraper. It takes a little patience. Once the majority has been scraped off, use a paper towel dabbed with rubbing alcohol, but avoid 'goo gone' or anything oil based, as it will stain the walls and floors).
- Sand bumps in wall where nails were removed. Make sure you sand them down flush with the wall; otherwise the walls become bumpy.
- Use polyfill (sparingly) and spatula to fill holes and smooth any cracks.
- When polyfill is dry, sand lightly again. Where necessary, repeat steps 3 and 4.
- Wipe walls with damp sponge or rag to remove dust.
- Paint walls. Use a small brush and paint only where holes were filled. Blend into the wall.

Web Site

Our web site address is _____ (URL). It is hosted through _____ (company name) and is updated by _____ (director/communications chair/etc.)

Weekly Activities

(Add details here; example:

- Tuesday: Sweep inside of gallery (mop in winter). Shovel/sweep outside.
- Wednesday: Clean windows and doors.
- Thursday: Put out garbage/recycling (see *Recycling*).
- Friday: Bring in recycling/ garbage bins. Wipe phone, sinks, keyboard, printer, etc. with damp cloth.
- Saturday: Vacuum, then dust (wipe with wet cloth) windowsills and baseboards).

Yearly Activities: Critical Dates

January:

1st: Issue charitable donation receipts (see *Donations*).

1st: OAC operating funds are officially available.

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

15th: One month until OAC grant application is due (see *Grants*).

February:

15th: Remittance to Receiver General is due (see: *Receiver General: PD7A Report*). Major fine if paid late!

15th: OAC grant application is due (see *Grants*).

20th: Recommendations for OAC exhibition assistance grants (responsibility of the programming committee) are due (see *Ontario Arts Council Exhibition Assistance*).

28th: T-4 slip is due the last day of February following the calendar year. The penalty for each failure to pay is \$25/day with a minimum penalty of \$100 and a maximum of \$2,500. If the last day of February is a Saturday/Sunday, the return is due the next business day.

March:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

31st: If funding from OAC is discontinued, report on final year's grant is due. (Otherwise, the application for the subsequent year acts as a report).

31st: A copy of our Financial Statements is due at the OAC Arts Foundation.

April:

1st: Deadline for applying for student funding through HRSDC (see *Summer Student*).

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

May:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

June:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

30th: Galleries with charitable status need to file an Annual Charity Return (T3010). The form is available on-line through the Canada Customs and Revenue Agency. The accountant (see *Accountant*) _____ (will/will not) assist with this. \$500 fine for filing late.

July:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

25th: If funding from the Canada Council for the Arts is discontinued, report on final year's grant is due. (Otherwise, the application for the subsequent year acts as a report).

30th: Amount of funding for OAC exhibition assistance (see Ontario Arts Council Exhibition Assistance) is announced by letter.

August:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

September:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

October:

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

November:

1st: Application for Canada Council for the Arts operating grant is due (see *Grants*).

15th: Remittance to Receiver General is due (see *Receiver General: PD7A Report*). Major fine if paid late!

December:

15th: Remittance to Receiver General is due (see: *Receiver General: PD7A Report*). Major fine if paid late!

GST return can be completed at the end of the fiscal year, but it does not need to be redeemed every year (wait a maximum of four years).

(Add details to this schedule about the gallery's end date to the lease, if there is one; dates for calls for submission; month of annual general meeting; date of membership expiry; and start of fiscal year, which is also when the audit is to be prepared).

(At the end of the manual, add a floor plan for the gallery).