

Club Treasurer's Guide

Altrusa International, Inc.

Updated January 2018



Notes About This Guide: This guide is meant to be a generic guide for each fiscal year. In some cases, your Altrusa District may have policies that need to be taken into consideration when using this guide. Please refer to your own District's procedures when reading this guide.

Dates: Some of the dates in this guide will fall on a weekend or holiday in certain years. *In this case, the applicable date shall instead be the next calendar business day after the indicated date.* For example, if a date falls on a Saturday, the appropriate date shall be the following Monday.

A note about the Internet: Altrusa International is committed to using all available tools to support our members. Many resources, including this guide and the ability to pay dues online, can be found on the Internet at www.altrusa.org. We encourage our Treasurers who benefit from the convenience of the Internet to visit the Altrusa International web site and take advantage of these services.

What do I do if I have a problem?

The International Office is here to help. If you experience any problems with the dues billing or have any questions, please call the International office at 312-427-4410 or e-mail altrusa@altrusa.org.

CLUB TREASURER

This guide has been developed to assist you, as Treasurer of your Altrusa Club, perform the responsibilities of your office. In this guide you will find a timeline of important dates, instructions on collecting and submitting District and International dues and a sample Club Budget.

Club Treasurers play a vital role in their Clubs. A good Treasurer helps to keep Club members satisfied and happy, by effectively handling the Club's financial matters, freeing up the other members to effectively implement the Club's other important activities, services and recruitment.

Members become disenchanted with Altrusa when they do not receive the services they have paid for, such as International and District publications. The effective performance of your duties as Treasurer is one of the most important ways to keep members happy.

GENERAL RESPONSIBILITIES

Financial Duties

- Plan annual budgets.
- Receive record and deposit funds in approved Club accounts and maintain records of those accounts.
- Pay all Club bills and dues that have been authorized by the Board in a timely manner.

Dues and Fees

- Familiarize yourself with International and District financial policies and procedures.
- Collect and submit dues to International and your District in accordance with International and District deadlines.
- Notify all active members of any failure to pay dues on their part.

Membership Records

- Maintain accurate Club membership records including information on each member's date of birth, email address, telephone number, job title and primary address (the address where they wish to be contacted by Altrusa.) in Group Tally.
- Update Club membership changes (including new members, dropped members or deceased members) on a monthly basis in Group Tally.
- Review your club records on Group Tally prior to annual dues and make changes.

Foundation

- Issue checks for Club contributions to the Altrusa International Foundation, Inc.

Financial Reports and Records

- Report on financial matters at each regular business meeting of your Club Board, at your Club's annual meeting and on request.
- Submit annual report and Club financial records for audit.

Supplies and Miscellaneous

- Order merchandise from Doc Morgan, Inc., Altrusa's official supplier. If club uses another supplier, your Club Treasurer is responsible for remitting royalties to Altrusa International.
- Clubs who wish to purchase items, not including paper/printed items that are not to be resold, bearing Association Brands from a Supplier other than Doc Morgan, Inc., must submit a Request for Outside Use of Association Brands form to the International office in advance, follow the Altrusa International Logo Usage Guidelines, and follow the royalty instructions. The International Office will forward the logo to the Supplier for a one-time use upon approval.
- Royalties equaling 10% of the base selling price, exclusive of taxes, set-up/tooling and shipping, for each item bearing the Association Brands sold by the Supplier. The Royalty shall be remitted to the Association within 60 days of the end of the calendar quarter in which the Purchase is made; such calendar quarters ending March 31, June 30, September 30 and December 31.

CLUB TREASURER'S CALENDAR

The following calendar is intended as a guide. Each Club may have activities and dates based on their own policies. Dates relating to International deadlines apply to all Clubs.

Important Reminder: *Treasurers and Club members are responsible for meeting all International and District dues deadlines. If a Treasurer is unable to perform the stated duties the Treasurer or the Club must appoint another member to perform those duties*

New members can sign up any time during the fiscal year and are added to the International roster as soon as their International and District dues have been paid.

****Monthly Task:** At the end of every month, remember to notify International of all new and dropped members as well as changes of address.

April / May

Outgoing Treasurer:

- Train incoming Treasurer and transfer all financial and membership records to incoming Treasurer after updating those records and paying all outstanding bills.
- Notify members of upcoming annual dues payments and collect annual dues from renewing members.
- Work with Finance Committee to plan next year's budget.
- Prepare annual report, "close the books," and deliver books to Board approved auditor.
- Send Club contribution for Altrusa International Foundation Endowment Fund.

Incoming Treasurer:

- Work with outgoing Treasurer to coordinate dues collection and payments.

June

- Welcome to your new role as Treasurer!
- June 1:** First day of International fiscal year. All dues for the year must be paid.
- June 15:** Deadline for submission of International dues. Payments not post-marked by this date are subject to \$5 US late fee per member. *Note: Clubs in District Fifteen may have earlier deadlines set by your District.*

July

- July 10:** All annual dues must have been paid by this date. Unpaid members after this date are dropped from the database of active members and will no longer receive International publications. Any dues

payments after this date are subject to a \$10 US reinstatement fee, which should be submitted with the dues.

October

- October is Foundation Grants Program month – send your Club's donations now.
- US Clubs with gross receipts under \$50,000 must file 990N with the IRS and regular 990 with gross receipts over \$50,000

December

- December 1:** International Half-year (half-price) dues go into effect December 1 for new members and remain in effect until March 31 – this is a great way to encourage new members.

March

- March 31:** is the last day for International Half-year dues.

Half-year dues are applied to the current year's membership. New members will be billed the full dues amount for the following year.

April

- New members paying dues between April 1 and May 31 receive full membership for the remainder of the fiscal year **and the following year**. This is another great incentive to get new members to sign up!
- Send your contribution to the Foundation's Endowment Fund.
- Start working with next year's Treasurer and get ready for dues payments again!!!

Collecting and Submitting Dues and Membership Records

International Dues and Fees Schedule

Renewing Members

Dues Postmarked before June 15

| | |
|------------------------|------------|
| Active Members | \$55.00 US |
| Clubs-At-Large Members | \$27.50 US |

Dues Postmarked between June 16 and July 10

All Clubs must add \$5 US late fee for each renewing member.

Dues Postmarked after July 10

All Clubs must add \$10 US reinstatement fee for each renewing member. Reinstating members are not eligible for half-year dues.

New Members: All new members pay an additional \$10 processing fee with their annual dues. New members can join any time during a year and are credited with active membership as soon as dues are received. To encourage recruitment Altrusa has two special payment options for new members:

- Half-year dues:* From December 1 through March 31 new members pay one half of the regular International dues to become active members throughout the duration of the fiscal year.
- Free Months:* New members joining in April and May pay full dues but are credited with membership through the entire following fiscal year.

Fees:

| | |
|-----------------------------------|--|
| New Member Processing Fee \$10 US | <i>(Applied to all new members)</i> |
| Late Fee \$5 US | <i>(Applied to all renewing members between June 16th and July 10th)</i> |
| Late Fee \$10 US | <i>(Applied to all renewing members after July 10th)</i> |
| Transfer Fee \$10 US | <i>(Applied to members transferring to a different Club)</i> |
| Reinstatement Fee \$10 US | <i>(Applies to members who lose their active status and wish to become active again)</i> |
| Convention Fee \$30 US | <i>(A fee used to subsidize International Convention – each Club pays this one-time fee every year) Note: if fee is not paid your club will not be in good standing and therefore not entitled to any delegates at District Conferences or International Convention.</i> |

District Dues: Check with your District Treasurer regarding half year dues and late fees. As Club Treasurer you are responsible for remitting District Dues directly to the District Treasurer.

Note on Planning: The Club Treasurer is responsible for collecting annual dues and submitting them to the International Office and the District Treasurer by June 15. The Club Treasurer is also responsible for updating membership records, which can be time-consuming. Please note: there are new on-line dues procedures for renewals, new members and updating membership records and Club's invoices. See Instructions in this mailing.

Work with your Club Board to establish an appropriate deadline to allow you to complete the dues process before the deadlines. Make sure you notify all members who do not pay by the deadline of any late fees required by International Bylaws and District Policies.

Submitting Dues

The Club Treasurer is responsible for submitting all dues payments and fees (convention fees, district conference fee, reinstatement fees and new member processing fees) to International and District by the June 15 deadline. If payment is not postmarked by the deadline each member of the Club will be subject to a late fee. Club Treasurer is responsible for submitting late fees with late dues to International and District.

Dues payments are non-refundable. Exercise caution when advancing payments on behalf of members.

We recommend that you do not wait until every member has paid their dues before submitting them because you risk incurring a late fee for every member. Send the payments you have received so that members who paid on time are not penalized.

Club Treasurers are responsible for submitting District Dues to District Treasurers. Contact your District Treasurer for District annual dues, late fees and reinstatement fees.

Payment Options

The most convenient way to pay your dues is online using Group Tally. If you wish to make arrangements for an Electronic Funds Transfer (EFT), please contact the International Office well in advance of the deadline to make arrangements. *Payments by credit card made through Group Tally payment center is subject to a convenience fee.* It is advised that Clubs do not submit yearly dues for members who have not paid dues to the Club. Dues may not be advanced by any Club for any member, nor shall the Association refund dues or transfer dues from one member/Club to another.

Special Instructions for non-US Clubs

All dues and fees submitted to International must be sent in US dollars. To better serve our non-US Clubs, we have created an online payment option that allows non-US Clubs to make payments in US dollars on the Internet using a Visa or MasterCard.

Group Tally

Updating Member Information

In order to update member information in Group Tally, you must have administrative access, Full Administrators can assign and revoke rights. Once you have obtained the administrative rights, sign in to Group Tally and click on the Members tab.. Begin typing the members Name, first or last, or email address in the search bar. Once the member's name appears in the results below, click on it. This is the member's page, click on the different tabs to review their information and select Edit where applicable to make changes. For more detailed instructions see the Group Tally Instructional Guides and/or videos.

Please note: The new annual dues on-line procedures can be used for submitting new and renewing members, updating member's information and generating the invoice for your Club.

Group Tally Guides and Videos

How To Login Group Tally Video - https://www.youtube.com/watch?v=Ya3loMY_Lwl&feature=youtu.be

Guide - <http://members.altrusa.org/PDF/toolkit/Group%20Tally/Log%20In%20Instructions%20-%20Group%20Tally.pdf>

Updating Roster of Officers Video - <https://www.youtube.com/watch?v=oQ16Uj9Ozc&feature=youtu.be>

Guide - <http://members.altrusa.org/PDF/toolkit/Group%20Tally/Updating%20Roster%20Instructions%20-%20Group%20Tally.pdf>

Add Payment Method Video - <https://www.youtube.com/watch?v=8PVMXwYUxN0&feature=youtu.be>

Guide - <http://members.altrusa.org/PDF/toolkit/Group%20Tally/Group%20Tally%20Guide%20-%20Adding%20a%20Payment%20Method.pdf>

Making a Payment Video - <https://www.youtube.com/watch?v=6ZtmD9g7Vfg&feature=youtu.be>

Guide - <http://members.altrusa.org/PDF/toolkit/Group%20Tally/Group%20Tally%20Guide%20-%20Making%20a%20Payment.pdf>

Members on “Leave of Absence”

Granting a leave of absence is a matter between the member and the Club. Members on leave must still pay their dues to remain Active members or be subject to a reinstatement fee when their leave is ended.

Cyber Fraud

Please be aware that there are people out there committing cyber fraud. We have had several incidents recently where District Treasurers have been asked to make payments supposedly with the email coming from the Governor. Some are very clever, and it looks like they are using the Governor's email address, some are less clever and using a bogus email address. Please be very careful when making payments and be extra vigilant regarding not only authorizing the payment but ensuring the bank account is valid. For example, some fraudsters are intercepting genuine business invoices being emailed to people and changing the bank account numbers and then companies are paying these genuine invoices to what they think is the right bank account, but it is not. We are concerned that this fraudulent activity could start coming to club Treasurers as well. Please ensure you do not provide any financial information/passwords to anyone via email. They use this as a door way to conducting increasingly sophisticated frauds. If you are unsure about a payment request, we would suggest you pick up the phone and talk directly with your Governor (or in the case of Club Treasurers - your Club President). Remember if it seems strange then you are best to do some extra verification!

In order to protect yourself wherever possible, we urge you to:

- Regularly change your passwords
- Monitor your online banking - if you notice any suspicious activity, please notify your bank and the Police
- Monitor your email accounts - if you notice any unusual activity, update your anti-virus software
- Be wary of international phone calls of unknown origin
- Be wary of clicking on links and attachments from senders you don't recognize, or emails from friends and family that don't look normal

Contact Information

Address all dues payment mailings to:

Altrusa International, Inc.
One North LaSalle Street
Suite 1955
Chicago, IL 60602

Included in this document:

Sample Operating Budget
Sample Service Project Budget
Filing Requirements For Small Tax-Exempt Organizations
District Dues Remittance Form

SAMPLE OPERATING BUDGET

The general operating budget is based both on anticipated income from dues and membership processing fees and on estimated income from sources other than solicitations of the general public. The general operating budget must provide for the following operating expenses: International per capita dues • Membership processing • District per capita dues • International Convention Fees • Club Officer/Committee expenses • Yearbook printing expenses • Newsletter printing and distribution expenses • General office supplies and postage • Delegates expenses for District Conferences • Delegates expenses for International Convention.

Income

| | | |
|---------------------------------|---------|----------|
| Income from Dues | | |
| Current Membership | @ _____ | \$ _____ |
| New Members | @ _____ | \$ _____ |
| _____ full-year dues | | |
| _____ half-year dues | | |
| Total Budgeted Income from Dues | | \$ _____ |

Other Income

| | | |
|------------------------------|---------|----------|
| Processing Fees | @ _____ | \$ _____ |
| Interest Income | @ _____ | \$ _____ |
| Miscellaneous Income | @ _____ | \$ _____ |
| Total Estimated Other Income | @ _____ | \$ _____ |
| Total Income | | \$ _____ |

Expenses

| | | |
|-------------------------------|---------|----------|
| Expenses-Fixed | | |
| International Dues | @ _____ | \$ _____ |
| District Dues | @ _____ | \$ _____ |
| International Processing Fees | @ _____ | \$ _____ |
| International Convention Fee | @ _____ | \$ _____ |
| District Conference Fee | @ _____ | \$ _____ |
| Treasurer's Bond | @ _____ | \$ _____ |
| Total Fixed Expenses | | \$ _____ |

Expenses-Operating

| | | |
|---|---------|----------|
| President-Office Expenses | @ _____ | \$ _____ |
| Other Officers-Office Expenses | @ _____ | \$ _____ |
| Committee Chair | @ _____ | \$ _____ |
| YearBook (Printing and Postage) | @ _____ | \$ _____ |
| Club Newsletter (Printing and Postage) | @ _____ | \$ _____ |
| Supplies (Stationery, Pins, Kits, etc.) | @ _____ | \$ _____ |
| Mailings (Postage) | @ _____ | \$ _____ |
| Telephone | @ _____ | \$ _____ |
| Dinner Guests | @ _____ | \$ _____ |
| *Delegate(s)-International Convention | @ _____ | \$ _____ |
| Delegate(s)-District Conference | @ _____ | \$ _____ |
| Representative-District Workshop | @ _____ | \$ _____ |
| Miscellaneous | @ _____ | \$ _____ |
| Total Operation Expenses | @ _____ | \$ _____ |
| Total Expenses | | \$ _____ |

*Funds placed in convention reserve for International Delegate fees/expenses (accumulated over a two-year period).

SAMPLE SERVICE PROJECT BUDGET

The service project budget is based on anticipated income from 1) current year fund-raising activities, 2) any unspent service project funds from the preceding year and 3) donations earmarked for service projects. This budget provides for service expenses, including the following: Donations to fund other community or International Projects • Material and service purchases necessary to carry out Service Projects • Fund-raising expenses.

INCOME

| | |
|---|---------|
| Balance as of May 31, 20_____ | \$_____ |
| Fund Raising Activities (list separately) | |
| _____ | \$_____ |
| _____ | \$_____ |
| _____ | \$_____ |
| _____ | \$_____ |
| Miscellaneous | \$_____ |
| Total Income | \$_____ |

EXPENSES

(List each project separately)

| | |
|-------|---------|
| _____ | \$_____ |
| _____ | \$_____ |
| _____ | \$_____ |
| _____ | \$_____ |

Altrusa International Foundation

| | |
|---|---------|
| Literacy Month Contribution | \$_____ |
| Anniversary Gift Campaign Contribution | \$_____ |
| Endowment Fund Contribution | \$_____ |
| Fund-raising Expenses | \$_____ |
| Total Expenses | \$_____ |

Contributions to the Altrusa International Foundation, Inc. may be budgeted in either the General Operating Budget or Service Project Budget. All Club members and the general public should be solicited for additional contributions. Clubs in the United States with 501(c)(3) Foundations must establish a separate budget for the Foundation’s operations in accordance with the provisions contained in the information supplied to Clubs by the Altrusa International Foundation.

IMPORTANT INFORMATION FROM THE “IRS”

FILING REQUIREMENT FOM SMALL TAX EXEMPT ORGANIZATIONS

Small tax-exempt organizations whose gross receipts are normally **\$50,000 or less** are not required to file Form 990-EZ, Return of Organization Exempt Form Income Tax. With the enactment of the Pension Protection Act of 2006, these small tax-exempt organizations will **now be required to file an electronic Form 990-N** with the IRS **annually**. Exceptions to this requirement include organizations that are included in a group return, private foundations required to file Form 990-PF, and section 509(a)(3) supporting organizations required to file Form 990 or Form 990-EZ. If you prefer, you can file Form 990 or Form 990-EZ instead of Form 990-N. However, the entire form must be completed or it will not satisfy the annual filing requirement.

Even though Altrusa Clubs and their Foundations fall under the tax exempt umbrella of Altrusa International, they are not included in Altrusan International’s Income Tax Return. Altrusa Clubs and their Foundations **must** file Form 990-N even though their gross income is \$50,000 or less.

Form 990-N, also know as the **e-Postcard**, must be filed electronically. There will be no paper forms. The IRS has developed an electronic filing system for the e-Postcard.

The e-Postcard will be due every year by the 15th day of the fifth month after the close of your tax period. For Altrusa and the Foundation, this date will be October 15th. The e-Postcard will require you to provide the following information:

| | |
|--|--|
| Organization’s name | Organization’s annual tax period |
| Any other names your organization uses | Name and address of a principal officer of your organization |
| Organization’s mailing address and website address (if applicable) | A statement that your organization’s annual gross receipts are still normally \$50,000 or less |
| Organization’s employer identification number | If applicable, indicate if your organization is going out of business |

Failure to annually file the Form 990-N (e-Postcard) or Form 990 or 990-EZ for three consecutive years can result in revocation of your tax-exempt status. Reinstatement after such revocation would mean reapplying and paying the appropriate user fee. For the latest information about electronically filing the e-Postcard, you can access the IRS website at www.irs.gov/eo.

District DUES REMITTANCE FORM

This form may be used to pay District dues as well. Please send District dues to your District Treasurer.

Club Name _____ ID _____ District _____

| ID# | Name | Address | Sponsor Name | District Dues |
|--------|----------|--|--------------|---------------|
| #00000 | Jane Doe | 1234 Any Street Suite 1111 Chicago, IL 60604 | Mary Sharp | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total: _____

Submitted By: _____
(please print)

Daytime Phone Number: _____

E-mail Address: _____