

# Club Treasurer's Guide

Altrusa International, Inc.

Updated March 2010



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**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.com](http://www.altrusa.com). 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.

## **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 Club. A good Treasurer helps to keep Club members satisfied and happy, by effectively handling the Club's fiscal 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 classification, age, job title and primary address (the address where they wish to be contacted by Altrusa.)
- Report changes in Club membership (including new members, dropped members or deceased members) on a monthly basis.
- Verify Club member roster and addresses received each year from International.

### **Foundation**

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

### **Financial Reports and Records**

- Report on financial matters at each regular 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 publications, printed materials and forms from the International Office.
- Order merchandise from Doc Morgan, Inc., Altrusa's official supplier.
- Issue membership cards to members in good standing.

### **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 [membership@altrusa.com](mailto:membership@altrusa.com).

## 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.

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### 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 greater than \$25,000 may be required to file form 990 with the IRS.

### 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
*Canada and New Zealand	<b>\$52.50 US (2010-2011)</b>
	\$55.00 US (2011-2012)

*\*Note: There is a dues increase phase in for New Zealand and Canada.*

**Dues Postmarked between June 16 and July 10**

All Clubs must add \$5.00 US late fee for each renewing member.

**Dues Postmarked after July 10**

All Clubs must add \$10.00 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 16<sup>th</sup> and July 10<sup>th</sup>)</i>
Late Fee \$10 US	<i>(Applied to all renewing members between June 16<sup>th</sup> and July 10<sup>th</sup>)</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>
Subscription Fee \$16 US	<i>(For Emeritus members who wish to continue receiving International publications)</i>
Convention Fee \$20 US	<i>(A fee used to subsidize International Convention – each Club pays this one-time fee every year)</i>

**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 the International Bylaws.

## **Submitting Dues**

The Club Treasurer is responsible for submitting all dues payments and fees (convention fees, reinstatement fees and new member processing fees) 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.

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.

## **Payment Options**

The most convenient way to pay your dues is by check. 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 our Internet payment center may be subject to a convenience fee.*

## **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.

## **Filling Out Your Invoice and Updating Member Information**

Filling out the invoice is largely self-explanatory. To make it more convenient we have combined the invoice and address information so you can do this all in one step. Enter address corrections in the space provided. Be sure to indicate why any members may have dropped. Double check all of your figures and enter the amount you are paying in the worksheet at the top of the page.

Once you have completed the invoice and roster, submit a copy to International with your International dues payment and a copy to your District Treasurer with the District dues payment.

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. See instructions in this mailing.

## **Forms and Paperwork**

The following forms are useful when processing dues. Forms marked with an asterisk are available on our website ([www.altrusa.com](http://www.altrusa.com) - go to the Forms section):

- Roster and Dues Invoice (mailed to Club in April)
- Membership Information Form\*
- Additional Dues Remittance Form\*

## **Paying Dues Separately from the Annual Dues Process**

Every Club will have members who join as new members, renew their membership or wish to be reinstated after you have processed your Club's annual dues. These dues can be submitted directly to International and the District using the Additional Dues Remittance Form and the Member Information Form.

## **Change of Address**

You can submit changes of address that occur after you have submitted the annual dues. You can mail a revised Membership Information Form or you can make the change on the Altrusa International website at [www.altrusa.com](http://www.altrusa.com). Click on login, enter your ID and password, highlight the Treasurer icon then click on Club Roster. Find the member you would like to change the address for, then click Select. Once you have updated the member information click on Save Member Information.

## **Subscriptions**

Emeritus members who wish to continue receiving International publications can pay \$16 US for an annual subscription at the time you submit your Club's annual dues. We strongly recommend that your Club purchase a subscription for each of your Emeritus members to help keep them in touch with happenings at Altrusa and to show the esteem in which they are held by your Club.

## **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.

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## **Material Available for Treasurers from International**

\* Indicates document available on the Altrusa International Website

- \***Instructions for New on-line Annual Dues procedures**
- \***Membership Information Forms**
- \***Additional Dues Remittance Forms**
- \***Publications and Printed Materials Catalog and Order Form**
- \***Club Membership Roster**
- \***Club Officers Forms**
- \***Club Committee Chair Forms**
- \* **501(c)(3) Summary (for setting up a Club Foundation)**
- Doc Morgan Catalog**

## **Contact Information**

Address all dues payment mailings to: Altrusa International, Inc.  
332 South Michigan Avenue  
Suite 1123  
Chicago, IL 60604-4305

Included in this document: Sample Operating Budget  
Sample Service Project Budget  
Filing Requirements For Small Tax-Exempt Organizations  
Additional 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 **\$25,000 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 \$25,000 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 15<sup>th</sup> day of the fifth month after the close of your tax period. For Altrusa and the Foundation, this date will be October 15<sup>th</sup>. 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 \$25,000 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](http://www.irs.gov/eo).

# ADDITIONAL DUES REMITTANCE FORM

This form must accompany any dues payment to International that is not with either a Membership Information Form or your Club's annual dues invoice. 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	Amount
#00000	Jane Doe	1234 Any Street Suite 1111 Chicago, IL 60604	Mary Sharp	\$55.00

**Total:** \_\_\_\_\_

Submitted By: \_\_\_\_\_

(please print)

Daytime Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

US and Puerto Rico Residents **\$55.00**  
 Canada and New Zealand Residents **\$52.50**  
 Clubs-At-Large Residents **\$27.50**

**Remember!**

Annual Dues – See Chart  
 Late Fee - **\$5.00** (Postmarked between June 16th and July 10th)  
 Late Fee - **\$10.00** (Postmarked after July 10th)  
 Reinstatement Fee – See Chart +  
 Processing Fee - **\$10.00**  
 Transfer Fee - **\$10.00**  
 Subscription Fee - **\$10.00**