



Altrusa International District Eleven
Treasurers' Workshop
May 17, 2018

Welcome!

Duties of treasurer – refer to the Club Treasurers Guide – available on the International website. The high points are:

- Collect dues – send out invoice in advance to members and submit by deadline of June 15th to International (online) and District (by mail, for now)
- Deposit funds, pay bills for club
- Order pins and other merchandise from Doc Morgan
- Create budgets for club
- Report to club at each business meeting
- Submit government filings as required
- Update membership records in Group Tally

Group Tally – program used on the International site , used to pay renewal dues, new member dues, and to update information on members.

- if you are not yet set up with login and password on International site, do it!
- Get your club president or the district treasurer to update your status on Group Tally to give you Full Administrative access. (I can do this at conference or give me a call)
- When ready to submit renewals, login to International website (“Member Login”), then go to “Club” and choose “Club Roster”. May have to re-input credentials
- Review and if needed, update member information, including officer positions for your club; note changes to Emeritus status are made by International
- Add any new members
- Review the Annual Dues Instruction page on the International site

- When ready to pay, choose “Payments”; invoice should be already populated with the \$30 Convention Fee and \$55 per member
- Either pay with credit card (and pay a fee), pay by direct debit (only after validation process is completed), or print invoice and mail it with a check.
- Print an additional invoice for District and submit it along with the District Dues Remittance form and a check
- Print a copy of the invoice for your records as well
- Note: late fees apply for payments postmarked or made after 6/15; see your Treasurers Guide for details, or the District Dues Remittance form
- Every time you gain a new member, log in and go through this process
- YouTube videos available soon!

General bookkeeping –your books do not need to be computerized, but it certainly helps. I use QuickBooks. Excel is a great spreadsheet program that works well. Just be sure to keep each source of income separate. General expense categories are fine, but keep each fundraiser’s expenses separate as well. If you have a club foundation, its especially important to keep club administrative expenses out of the foundation, keeping only service projects and fundraising activities.

501(c)(3) versus 501(c)(4) – These are IRS designations. Both are organizations exempt from paying tax, but only the 501c3 is a charitable organization, eligible for tax-deductible contributions from donors. 501c4 is considered a social welfare group. If you want to apply for outside grants to help with your service projects, you will need to have 501c3 status, which is why clubs form local club foundations (LCFs).

Required Government Filings – Once you are set up properly, complying with these regulations is not onerous, but the consequences can be serious for non-compliance.

- IRS Form 990 – If your gross receipts are less than \$50,000, you need file only a “postcard” or Form 990-N. It’s just a way of “checking in” with the IRS to let them know your organization is still alive and kicking. If you fail to do this for three years, your tax-exempt status is revoked and you must re-apply for tax exempt status.
- California FTB Form 199 – same rule, if gross receipts are less than \$50,000, you need file only a “postcard” or 199-N.
- California SI-100 – Once you are incorporated, you need to check in with the Secretary of State every two years, pay a \$20 fee, and update your officers and agent for service of process. If you fail to file, you may get a \$50 penalty.
- California RRF-1 – annually, you check in with the Attorney General Department of Justice Registry of Charitable Trusts. No penalties that I’ve encountered, but they want you to file! No fee if gross income is less than \$25,000.
- California Raffle Registration – must be a 501c3 to register for a raffle, so only your club foundations will need to do this. Also with the Attorney General Department of Justice. Annual deadline is August 31 to register for raffles, report due after year is concluded. NOTE: Raffles are not legal unless less than 10% of the proceeds go to prizes and other expenses.

Incorporation of Club – Altrusa International, Inc. required a few years ago that clubs be incorporated. At this point, many of our California clubs are not yet incorporated, but we have a checklist and I can guide you through the steps.

Those clubs that are already incorporated are also requested by International to comply with their naming standard, which is “Altrusa International of _____, Inc.”. If your California club’s name does not comply with these standards, you need to submit to the California Secretary of State a Certificate of Amendment of Articles of Incorporation – Name Change Only – Nonprofit”. The Arizona clubs are already in compliance.

Be security conscious! Do not send by email lists with names and addresses, including newsletters with contact information.

Resources – use these websites for forms and information:

Altrusa International, Inc.

www.altrusa.org

Altrusa International District Eleven, Inc.

www.altrusadistricteleven.org

California Secretary of State - Forms

www.sos.ca.gov/business-programs/business-entities/forms/

California Office of the Attorney General – Guide for Charities

<https://oag.ca.gov/charities>

California Office of the Attorney General - Forms

<https://oag.ca.gov/charities/forms>

California Franchise Tax Board – Form 199-N Postcard

<https://www.ftb.ca.gov/businesses/Exempt-organizations/Filing-Requirements-Form-199N.shtml>

Internal Revenue Service – Form 990-N Postcard

<https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file>

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