

District Treasurer's Guide

Altrusa International, Inc.

Created August 2018



Notes About This Guide: This guide is meant to be a generic guide. 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 or bylaws 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.

Updated August 2020

DISTRICT TREASURER

This guide has been developed to assist you, as Treasurer of your District, 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 of template forms. Districts are encouraged to view this guide as a template and alter it as needed.

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

Election to the position as Treasurer of a District carries an important obligation to make sure that the District is heading in the right direction from a financial perspective. The term of District Treasurer is two years (biennium).

Financial Duties

- Prepare and monitor budgets and financial records for the Board and District membership, including the Finance Committee.
- Control income and expenditures in accordance with District policies in a timely manner. This includes payment upon receipt when accompanied by an authorized expense form signed by the current Governor.
- As a member of the District Board, assist the District Governor and participate fully in all matters, including evaluating revenue and directing monetary allocations to the areas which best support the activities of the District.
- Maintain accurate District membership records between Clubs and Group Tally on the International website
- Liaise with Conference Treasurer or serve as Conference Treasurer for the District Conference along with the Conference Chair to prepare and maintain the Conference budget, income and expenses.
- Serve as Chair of the Finance Committee for the District, working closely with the District Governor and Governor-Elect to evaluate revenues and direct monetary allocations to the area which best support the activities of the District.
- Serve as a resource and mentor to Club Treasurers.

Dues and Fees

- Collect District dues in accordance with District deadlines, policies and procedures.
- Notify all active members of any failures to pay District dues on their part.

Membership Records

- Maintain accurate District membership by monitoring membership through Group Tally, including not only active members but Emeritus and Life memberships also. Resolve any membership variances with the Club, District and International. Report an accurate record of membership each month and to the District Board prior to any District Board meeting.
- Assist Club Treasurers to maintain their club records on Group Tally.
- Review District records on Group Tally prior to annual dues and make necessary changes.
- Confer with District Secretary and Conference Credentials Chair to ascertain the number of delegates and alternates to attend Conference and confirm they are current financial members.

Financial Reports and Records

- Report on all financial matters at District Board meetings at the District's annual business meeting, and upon request.
- Prepare and present the final accounts from District Conference to the District Board at the next District Board meeting.
- Prepare financial reports and membership reports as required by the District Board.
- Submit annual report and financial records for audit or compilation.

Supplies and Miscellaneous

- Ensure logo supplies and merchandise are ordered through Doc Morgan, Inc. (Altrusa's official supplier). The District may use another supplier for items not provided by Doc Morgan with approval from International.
- Read and understand District and International financial policies. International financial policies are available on the International website.
- Maintain regular liaison with the Governor on all matters pertaining to this position and assist with the work of the District and the District Conference as the Governor may request.
- Attend all Board meetings and the annual District Conference (i.e. Pre and Post Conference Board meetings, mid-year Board meeting, training workshops, conference calls, etc.)

FINANCIAL PROCEDURE RECOMMENDATIONS (in addition to the job description above)

Preparation of Biennium Budget

- Check the history of expenditure items and prior years' budgets.
- Liaise with the Governor and Governor-Elect on areas which may be subject to change.
- Prepare draft biennium budget before the mid-year District Board meeting. Review recommendations for cost savings, income increases, etc. Budgets may be balanced possibly from transferring operating reserves, but sustainability of this should be considered carefully.
- Finalize the biennium budget as soon as possible after the annual accounts for presentation to the District Board, the General Business meeting, and Finance Committee (if applicable).
- Keep in mind there may be changes in the budget due to changes in income, expenditures or unknown costs. There should be allowance in the budget for these and other contingencies.

Membership

- The District Treasurer maintains a file on all clubs' membership through Group Tally on the International website by: (1) Monitoring the membership listing as updated by clubs on payment of District dues; (2) Working with Club Treasurers for any discrepancies; and (3) Monitoring Emeritus members within the District. Any variances should be addressed with the International Office.
- If there is a difference in the members recoded, this should be sorted out with the Club at the time of payment for District and/or International dues.
- As dues for new members are submitted, collate names of new members and their sponsors and forward to the DSB editor and District Webmaster for all District communication pieces.

Annual District Conference

- The Conference Treasurer is responsible for the finance of the District Conference if one is appointed. Otherwise, the District Treasurer may assume this role.
- With the Conference Chair, the Conference Treasurer will prepare and present to the District Board the Conference budget at the mid-year Board meeting.
- Assist the Conference Treasurer (if applicable) as requested with information and support.
- The District Treasurer should maintain contact with the Conference Treasurer and/or Conference Chair to ensure a final account from Conference is presented to the District Board at the mid-year Board meeting.
- Conduct a workshop at District Conference or some type of annual training workshop for Club Treasurers, including the importance of having separate accounts for Club and Foundation expenses.

DISTRICT TREASURER'S CALENDAR

The following calendar is intended as a guide. Each District may have activities and dates based on their own policies. Dates relating to International deadlines apply to all Districts. Time is an important factor. There are ongoing duties that require attention on a weekly, monthly, quarterly or annual basis.

April / May

Outgoing Treasurer:

- ❑ Immediately follow-up with Conference Treasurer and Conference Chair to close out expenses and income from District Conference.
- ❑ Send reminder to District officers to submit expenses prior to the end of the Board or fiscal year (May 31st).
- ❑ Prepare annual report, "close the books," and deliver books to Board approved auditor or auditing team.
- ❑ Follow-up on any action items from Board meeting or General Business meeting.
- ❑ Train incoming Treasurer and transfer all financial and membership records to incoming Treasurer after updating those records and paying all outstanding bills.
- ❑ At the end of the biennium, check with the District's bank for procedures to change signatories.
- ❑ At the end of your biennium, file all financial reports during your term as Treasurer to be archived, preferably in a "cloud" data base as well as in your District's document archival location.

Incoming Treasurer:

- ❑ Work with outgoing Treasurer to coordinate dues collection and payments, as well as develop the next budget.
- ❑ Review District and International financial bylaws.

June

- ❑ Welcome to your new role as Treasurer!
- ❑ June 15: Receive completed Club membership listing and dues from clubs.
- ❑ Ensure that all District dues have been paid.
- ❑ Prepare membership numbers summary and email District Board members and District Membership Chair.
- ❑ Complete "year-end" financial records and send to the Governor.

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

September/October

- ❑ Prepare accounts for mid-year District Board meeting.
- ❑ Prepare preliminary budget for presentation at the mid-year District Board meeting.
- ❑ Prepare membership summary for mid-year District Board meeting.
- ❑ Remind Clubs within the District about the US tax filing (IRS Form 990N, Form 990EZ or Form 990 by October 15th for the fiscal year end of May 31st)

December

- ❑ Prepare membership number summary and any year-end reports to the District Board and the District Membership Chair.
- ❑ Remind all District Officers to submit expense claim forms prior to year-end (if not earlier per District bylaw) if your District is on a calendar year basis.

January

- ❑ Review all District Fiscal Policies and forward any changes to the District BRR Chair.

April

- ❑ Prepare membership summary report and financial reports for District Board meeting prior to Conference.
- ❑ Be prepared to present to the District Board and Conference Body the reasoning and basis for projected revenues and expenditures of the Finance Committee. The budget shall reflect the dues paid and include all other revenues and expenditures of the fiscal period.
- ❑ Prepare checks for any District Conference awards (if applicable).
- ❑ Consider appointment of Auditor or Auditing Committee.

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
Young Professionals	\$27.50 US

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.

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.

Fees

New Member Processing Fee \$10 US.....	Applied to all new members
Late Fee \$5 US	Applied to all renewing members June 16 th and July 10 th
Reinstatement Fee \$10 US	Applies to members who lose their active status and wish to become active again.
Convention Fee \$30 US	A fee used to subsidize International Convention – each Club pays this one-time fee every year. NOTE: If the fee is not paid, the Club will not be in good standing and therefore not entitled to any delegates at District Conferences or International Convention.

DISTRICT DUES AND FEES SCHEDULE

Renewing Members

Dues Postmarked before June 15

Active Members	\$XX US
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Dues Postmarked after June 15

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

Fees

New Member Processing Fee \$XX US.....	Applied to all new members
Late Fee \$XX US.....	Applied to all new members after June 15 th

While there is a fee for reinstating members who left a Club and later rejoin a Club again, there is no fee for transferring from the member's current Club to a different, new Club. Should the member wish to transfer their membership to a different Club, the District Treasurer should contact the International Office to have a member of the office staff move the member in Group Tally.

NEW CLUB BUILDING

When a new club has been approved within the District, International will send the initial money to the District Treasurer to distribute as membership grows according to International policy. The District will receive \$125 when the club reaches five members; another \$125 when the club reaches ten members; and the balance of \$250 when the club reaches 15 members.

GROUP TALLY

In order to update member information in Group Tally, you must have administrative access. Contact the International Office if you do not have administrative access. For more detailed instructions to use Group Tally, see the Group Tally Instructional Guides and/or videos.

CYBER FRAUD

Please be aware that there are people 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 the District's finances 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.
- Do no wire or send any money electronically unless you and the Governor have spoken personally with each other on the telephone and are aware of and approve the transaction.
- Agree upon a confidential "code word" to be used in any email communication when communicating between the Treasurer and District Board (including the Conference Chair if applicable).

The following forms are available on the International website:

District Expense Voucher

Dues Submission Form

Transfer of Membership Form

Club in Formation – Affiliate Membership Form