



SOROPTIMIST

Best for Women

## *Golden West Region*



# CLUB TREASURER'S MANUAL

*Adopted October 1978*

*Revised June 2018*

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*If certain duties referred to in this manual have been assigned to other officers in your club (i.e., assistant treasurer, corresponding secretary, recording secretary), a copy of this manual should be made available to them.*

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## FORWARD

**Enjoy your term as club treasurer!** There is no position in your club that will teach you more about Soroptimist! Your job can be an easy one, or a difficult one, depending upon many factors - most of which YOU can control.

Here are some general suggestions that should help to make your job easier:

1. **Obtain a copy of your club bylaws and carefully review the portions pertaining to the specific duties of the treasurer (and the duties of assistant treasurer, if any).** It is to your benefit to become familiar with **ALL** aspects of your club bylaws. As a member of your club's board of directors, you will also be participating in policy decisions in addition to those which deal directly with finance.
2. **Request your club president to provide you with copies of all releases received from the region and federation, which relate to the financial obligations of your club.** In addition, become familiar with your club's obligations to the region and to federation as outlined in this manual.
3. **Take it upon yourself to initiate action required in connection with reports to your board and club as well as forms and reports to the Region and SIA Headquarters.** Remind your president of due dates—don't wait to be asked!
4. **Read "Rules for the Club Treasurer" following this forward.** Whether or not you perform your duties promptly and in good form can create a "good" or a "bad" reputation for your club.
5. The state of the Region's membership records depends on you. **Send your region treasurer a copy of all membership forms (Form 5008 and Form 5010) at the same time you send these forms to the SIA Headquarters office in Philadelphia.** The Region Treasurer needs these forms even if you make your membership changes at SIA on line. **Notify your region secretary of any changes in your club's mailing address and any telephone/fax/email changes for your club president and/or for yourself.**
6. **Respond to correspondence from the Region and SIA Headquarters PROMPTLY!**
7. Finally, don't feel embarrassed about contacting the region treasurer for answers to questions. There is no such thing as a silly question. **The region treasurer is there to help at all times and will be glad to do so.**

**DON'T FORGET:**

*If certain duties referred to in this manual have been assigned to other officers in your club (i.e., assistant treasurer, corresponding secretary, recording secretary), a copy of this manual should be made available to them.*

## RULES FOR THE CLUB TREASURER

Now that you are responsible for the job of treasurer, here are some hints on keeping the books neatly and accurately.

1. Make sure your club has a Federal (IRS) Tax Identification number. If your club does not have an IRS I.D. number, application forms (Form SS-4) are available from the IRS. Form SS-4 can be filled out and filed electronically at [www.irs.gov](http://www.irs.gov)
2. Clubs in the Golden West Region are classified as 501(c)(3). It is recommended that you direct any questions dealing with taxes, deductions and donations and fundraising to your local accountant.
3. Record each transaction as it happens, providing a complete description. Never delay in entering entries to the ledger, checkbook or receipts. Most trouble comes because the treasurer fails to do this and later cannot remember why money was received or to whom it was paid.
4. Deposit all money received into your checking account at regular intervals. Be sure to keep the maximum amount needed during any time of the year in the checking account and deposit the excess into a savings account, if your club has a separate account.
5. Write checks for all disbursements. If the checks are not pre-numbered, do so, as check numbers aid in reconciling the bank account.
6. Insist on bills and/or vouchers before making disbursements. A voucher is authorization from the proper officer of the club to pay a specified bill (see sample voucher on page 22).
7. Keep a small book of pre-numbered receipts with duplicates with you at all times. This will help solve the problem of providing receipts to people who see the treasurer and suddenly remember they need to pay their dues or other obligations. When cash is received, immediately write out a receipt in duplicate indicating what it is for. The original goes to the person making the payment and the duplicate should be attached (together with others, if any) to the duplicate deposit slip, which includes these items.
8. Retain and file all vouchers (with and without bills attached) by year. All duplicate deposit slips with duplicate receipts attached should also be filed by year. Numbering the voucher with the same number of the check issued for payment of that voucher provides traceability. **Retain all records for six years.**
9. Write down an explanation for every transaction --no matter how trivial or obvious it appears and enter it in all the necessary places. When paying a voucher, write the date paid and the check number on the voucher itself. At the same time, when writing the check, note the purpose of the payment, the date and the number of the voucher in the space provided on the lower left-hand portion of the check. Write the receipt numbers on the deposit slip you are attaching to duplicate receipts for funds being deposited. REMEMBER -- it's not the duplication that gets you into trouble...it's the lack of records!
10. Reconcile the bank statement each month -- this will assist in catching errors within 30 days rather than at the end of the year.
11. When in doubt or when a question arises about the books or records, **seek help at once**. Simple errors breed more complicated ones and eventually the transactions that led to the original error cannot easily be reconstructed. Don't be satisfied if the books "almost balance." Take pride in your work and make sure you balance "to the penny" every month.

***If the IRS notifies you of an audit, please notify the region governor and region treasurer. They will assist in any way possible.***

## RESPONSIBILITY TO YOUR CLUB

The club treasurer, in addition to other responsibilities as a member of the club board of directors:

- Receives, records and deposits all funds in the financial institution(s) authorized by the board.
- Serves as an advisor to the club finance committee and furnishes financial reports as required by the club bylaws and as requested by the board or the club.
- Distributes copies of monthly and annual financial statements to members. This saves much time during board and business meetings in addition to providing the members with printed materials, which are better understood than oral reports.
- Pays all bills, checking to be sure the club's budget, the board or the club has authorized the expenditure. The club's money belongs to the entire club and cannot be expended without club authority.
- Reports on members whose financial obligations are delinquent at the board of directors' meeting.
- Places orders for supplies from the Region and/or SIA Headquarters.
- Receives notification from SIA of annual dues renewal process, calculates SIA dues, updates club roster on SIA website, and pays annual dues online or by sending a check to SIA Headquarters **BEFORE** July 1st of each year. Download the [SIA Guide to Online Roster Management and Paying Dues](#).

**SIA Procedures, C. 6. (June 2013):** *Annual dues are payable on or before July 1. Clubs that have not remitted dues by August 1 shall also remit a late fee of \$100. Clubs that have not remitted dues by September 1 shall also remit a late fee of \$150. Those clubs whose dues payments are not received by September 1 will receive a letter from the Executive Director stating that the club charter will be forfeited unless dues and late fee of \$150 are received by October 1.*

- Calculates annual GWR dues and sends check along with a COPY of the updated SIA club roster to GWR treasurer **BEFORE** July 1 of each year. Dues are considered delinquent if not received by July 10th of each year.

GWR Bylaws, Article IX-Finance, Section 9.2

### **e. Delinquent Dues and Fees**

1. When any financial obligation of a club is not paid by the July 10 delinquent date, the GWR treasurer shall send a written notice of the delinquency to the club's president and treasurer, with a copy to the GWR governor and district director. Payment of dues received on or after August 1 shall result in the assessment of a late fee of \$50. Payment of dues received on or after September 1 shall result in the assessment of a late fee of \$100.

2. When any financial obligation remains unpaid sixty (60) days following such notice, the GWR governor may request, in writing, that SIA declare the club "not in good standing." At its discretion, the GWR board may grant a reasonable extension of time for payment of such financial obligations.

- Makes sure that all Federal and State tax forms are filed each year in a timely manner, either by filling out the required forms or having the forms prepared by a tax professional.

## Federal Requirements (Applicable to clubs in all states)

### Soroptimist Clubs - 501(c)(3) Organizations, Fundraising and the IRS

This is a summary of the SIA handout found at <https://s3.amazonaws.com/soroptimist-media/05-for-members/club-management/501c3organizationfundraisingirsstatelaw709.pdf> to assist clubs in understanding the requirements of being a non-exempt charitable organization.

A 501(c)(3) organization is a corporation, trust, unincorporated association, or other type of organization exempt from federal income tax under section 501(c)(3) of Title 26 of the United States Code.

1. Soroptimist Clubs must have satisfied their tax exempt status with the IRS as an exempt organization by having either:
  - Filed the appropriate documents with headquarters and are included in the group exemption granted by the IRS to exist as a 501(c)(3), or
  - Filed the necessary paperwork with the IRS and obtained tax exempt status individually as a club.
2. Soroptimist Clubs are required to:
  - Annually file with the IRS either a Form 990 (990EZ, 990-N, or standard 990)
3. Soroptimist Clubs shall be formed particularly to:
  - Promote the advancement of women through volunteer service to the community;
  - Serve as a global voice on issues of important to women; and
  - Engage in any other lawful activities that further the exempt purpose of the club.
4. Soroptimist Clubs are no longer required to keep separate bank accounts for Service Funds and General Funds, however;
  - Clubs should ensure that their financial activity supports the goals of a charitable organization.
    - o Each club shall be non-profit, noncommercial, nonsectarian and nonpolitical.
  - Clubs should establish one budget which accurately reflects mission and activity.
  - Club dues should be established to cover general operating expenses.
  - Clubs must be able to document how funds donated for specific projects are spent.
    - o Major portion of the income realized from fund-raiser should be spent to provide community service in alignment with Soroptimist mission.
    - o If proceeds are earmarked or specifically allocated the wishes of the donor must be satisfied and the club must be able to document how funds were used.
    - o Clubs may use some of the profits from fund-raising efforts to fund Soroptimist education, provided that this was communicated in the marketing of the event.
    - o No part of any net earnings of any club shall be used to benefit a member or a member's organization that does align with the purpose and mission of the club.

### Income Tax Returns

**Clubs with Gross Receipts over \$50,000** for the previous fiscal year are required to complete and file Federal Form 990EZ or other appropriate version of Form 990. This form is signed by either the club president or the club treasurer and must be filed with the Internal Revenue Service by November 15 (or the fifteenth day of fifth month after fiscal year end). It is a best practice for the club board to review the 990EZ before it is filed. Forms 990 and 990 EZ that are filed electronically by preparers produce a receipt that can be used to verify the filing for the club board.

**Clubs with Gross Receipts under \$50,000** for the previous fiscal year are required to file the annual tax return by the "e-postcard" system at <http://www.irs.gov/990n>. Filing with the Internal Revenue Service must take place by November 15 (or the fifteenth day of the fifth month after fiscal year end.) Filing with the e-postcard system generates a receipt. Be sure to print out the receipt and retain in your files. In addition, you should provide a copy of the receipt to your club president that can be used to verify the filing for the club board.

**Clubs with other business taxable income** (income from a business activity not related to an exempt purpose) must file a Federal Form 990-T. This form is due by September 15 (fifteenth day of the third month after fiscal year end).

#### **Consequences of Failure to File**

A club that has not filed an annual return for three consecutive years will have its federal tax status revoked by the IRS. This means donors will no longer be able to receive charitable deductions for their donations, and that the club will be liable for federal income taxes. The paperwork to reinstate 501(c)(3) status can be overwhelming, and the filing fees to regain this status will be assessed by the IRS. **DO NOT allow your club's 501(c)(3) status lapse through failure to file a tax return as required!**

#### **Reporting Requirements for Payments to Individuals**

**Clubs who give awards or pay for services** to an individual over the amount of \$600.00 in a calendar year must collect forms W-9 from the recipients at the time of payment, and file a form 1099-MISC by January 31, of the following year. One copy goes to the IRS, possibly one to the state, one to the recipient and one is kept in the permanent club files.

## **State Requirements**

### **ARIZONA CLUBS:**

#### **Income Tax Returns**

Arizona has tax form filing requirements similar to the Federal requirements. Arizona Form 99 is due on November 15 (fifteenth day of the fifth month after fiscal year end) and Form 99-T (covering unrelated business taxable income) is due on October 15 (fifteenth day of the fourth month after fiscal year end).

### **CALIFORNIA CLUBS:**

#### **Income Tax Returns**

Clubs that have **gross receipts over \$50,000** are REQUIRED to file California State Franchise Tax Board (FTB) Form 199 and California Attorney General's Form RRF-1. Filing with the California State FTB must take place by November 15 (or the fifteenth day of the fifth month after fiscal year end.) Get forms and information at <https://www.ftb.ca.gov/businesses/Exempt-organizations/Filing-Requirements-Form-199.shtml>

Clubs that have **gross receipts under \$50,000** are REQUIRED to electronically file California State FTB 199N for Small Tax-Exempt Organizations (California e-Postcard). Filing with the California State FTB must take place by November 15 (or the fifteenth day of the fifth month after fiscal year end.) Get more information at <https://www.ftb.ca.gov/businesses/Exempt-organizations/Filing-Requirements-Form-199n.shtml>

### **Registration/Renewal Reports**

[RRF-1 Form, pdf](#) [Instructions, pdf](#)

Disclosure reporting form for use by every public benefit corporation required to renew their registration with the Attorney General's Registry of Charitable Trusts. Form RRF-1 must be filed annually within four months and fifteen days after the end of an organization's accounting period. The RRF-1 is a fillable form. The RRF-1 can be found at the Attorney General's website at [https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1\\_form.pdf](https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_form.pdf)

### **California Raffles**

As charitable organizations, all California clubs are required to register and file annual financial disclosure reports with the Attorney General's Registry of Charitable Trusts. In addition, clubs that conduct raffles for charitable purposes are required to register and file an annual financial report. Raffles conducted by nonprofit organizations for charitable purposes are lawful under California law which took effect in 2001. (Penal Code section 326.6.) Ninety percent of raffle revenue must be used for a charitable purpose or program.

Please note that all **newly chartered California clubs** must register with the Attorney General's Registry of Charitable Trusts within 30 days after receiving assets. To register, an organization must submit Articles of Incorporation, Articles of Association or other organizing documents. See link to *Initial Registration Guide* below.

### **Charitable Trusts (CT) Forms**

- [CT-1 Form, pdf](#)  
**Initial Registration Form**  
This form is required from all charities that are registering with the Attorney General's Registry of Charitable Trusts for the first time.
- [CT-1 Form, pdf](#)  
**General Guide for Initial Registration**  
This is a guide for charities that are completing initial registration with the Attorney General's Registry of Charitable Trusts

### **Nonprofit Raffle Program (NRP) Forms**

- [CT-NRP-1, pdf](#)  
**Nonprofit Raffle Registration Form**  
Each nonprofit organization that intends to conduct a raffle during a year (September 1 through August 31) must complete and submit a raffle registration form.  
  
Please note: If an organization intends to conduct a raffle in September, the application must be submitted in advance, giving sufficient time for processing by the Registry. The Registry does not confirm receipt of raffle registration forms. An organization that wants confirmation that the Registry has received a form must send the mail to the Registry "certified receipt requested."



- [CT-NRP-2, pdf](#)

**Nonprofit Raffle Report**

Please note: A nonprofit corporation that has registered to conduct raffles must file a single aggregate report for all raffles held during the reporting year. This is a change in procedure based on amendment to the regulations implementing section 320.5 of the Penal Code. Prior to amendment of these regulations, a separate report was required for each raffle held.

**California Sales Tax**

Although many nonprofit and religious organizations are exempt from federal and state income tax, there is no similar broad exemption from California sales and use tax. Generally, a club needs a seller's permit if they make sales of goods or merchandise in California. This is true even if the sales are not taxable.

**Applying for a seller's permit**

All clubs are responsible to apply for a permit, report sales, file returns, and pay any tax due for sales inside the state of California. Whether your club needs a regular or temporary permit depends on the frequency of your sales activities. If your club holds less than three fundraising events with taxable sales each year, you may apply for a temporary seller's permit for each event. There is no fee for a seller's permit. To obtain a seller's permit, register online using <http://www.boe.ca.gov>

**Filing sales and use tax returns**

If you have a temporary seller's permit, the return and payment will be due on the last day of the month following the month in which you hold the event. If you have a regular seller's permit, you will be instructed to file your tax return on a monthly, quarterly, or annual reporting basis. (Your filing frequency is determined by your estimated taxable sales.) Get information about filing your return at [www.boe.ca.gov/info/reg.htm](http://www.boe.ca.gov/info/reg.htm)

Get detailed information about California sales tax and nonprofit organizations on the California State Board of Equalization website: <http://www.boe.ca.gov/pdf/pub18.pdf>

## RESPONSIBILITY TO YOUR REGION

### Membership Records

The region treasurer maintains up-to-date records of all members and requires current membership information. It is, therefore, essential that each club sends the region treasurer copies of SIA Headquarters **Form 5008** - New Member Enrollment/Reinstatement Form and **Form 5010** - Membership Information Change or Termination Form. These forms are located on the SIA website on the Membership Page, under Membership Forms.

**NOTE:** Form 5008 and Form 5010 are to be distributed as follows -- send original copy to headquarters, if not prepared online, one copy to region treasurer, and retain a copy for club file.

### Financial - Mandatory

Please check your current copy of the GWR Bylaws and Procedures to be certain you have the latest published revisions.

1. Member Dues and Fees (Clubs in existence as of July 1)
  - A. The dues and fees of the region (except Life Members) shall be \$31.00 per member per year of which \$1.00 shall be allocated to the recruitment and retention fee per GWR Bylaws, and \$1.00 shall be allocated to support LYD awards. Dues and Fees are \$21.00 for members joining after January 1 of which \$ .50 shall be allocated to the recruitment and retention fee. Dues are computed on membership as of July 1 and are due and payable to the region treasurer within (ten) 10 days. Club dues and fees are delinquent July 10. Delinquent clubs are subject to the provisions in Section 4, page 11 of this manual.
2. Charter Member Dues and Fees

Charter Member dues and fees shall be paid to the region as follows:

  - A. Clubs chartered July 1 through December 31: \$31.00 per member (of which \$1.00 shall be allocated to recruitment and retention)
  - B. Clubs chartered January 1 through June 30: \$21.00 per member (of which \$ .50 shall be allocated to recruitment and retention)
3. Additional Member Fees
  - A. Each club in the Region shall pay an annual registration fee for spring conference of \$100.00 plus \$10.00 multiplied by the number of all members in the club. The member fees are included in the \$31.00 and \$21.00 dues. The registration fee shall be waived for the fiscal year in which a club is chartered.

**4. Payment of Dues and Fees**

- A. All dues, fees and assessments are payable **no later than July 1 and delinquent on July 10**. Dues and fees for new members and newly chartered clubs will be paid within 30 days after admission to membership.
- B. The member dues and fees listed above shall not apply to a member who transfers from another Soroptimist club within the Region or one who has been reinstated within one year after termination of membership.
- C. When any financial obligation of a club is not paid by the July 10 delinquent date, the region treasurer shall send a notice of delinquency to the club's president and treasurer by mail, with a copy to the region governor and district director.
- D. When any financial obligation remains unpaid sixty (60) days following such notice, the region governor may request, in writing, that SIA Headquarters declare the club "not in good standing." At its discretion, the Golden West Region Board may grant a reasonable extension of time for payment of such financial obligations.
- E. If dues are not received by August 1 there is a \$50 penalty, if not received by September 1, there is a \$100 penalty.

**NOTE:** When remitting your Annual Dues to the Region please include a copy of the SIA Headquarters Annual Dues form and updated club roster to the region treasurer. The total number of member dues paid to SIA Headquarters must match the total number of member dues paid to Golden West Region.

**Financial - Voluntary**

Voluntary contributions may be made to the Region Service Fund from the club at any time during the club year. These contributions may be made in memory of deceased members, anniversaries, birthday gifts, proceeds of special fund raising projects, etc. Individual members may also make voluntary contributions. Checks should be made payable to: Golden West Region, designated for the Region Service Fund.

## ANNUAL PAYMENT TO THE REGION

Each club is required to submit their Annual Dues payment to the region treasurer. Make checks payable to "Golden West Region" and mail prior to the stated due date to the region treasurer at the address indicated on the billing.

Your checks to the Region will cover:

<u>ITEM</u>	<u>AMOUNT</u>	<u>DUE DATE (on or before)</u>
<b>Region Dues and Fees</b>	<p>\$31 per member (Except Life Members) Includes \$19.00 Dues, \$1.00 Recruitment and Retention Allocation Fee, \$10.00 Annual Spring Conference Registration Fee and \$1.00 Annual Region Service Fund Fee.</p> <p>\$21.00 per member joining after January 1 Includes \$9.50 Dues, \$ .50 Recruitment and Retention Allocation Fee, \$10.00 Annual Spring Conference Registration Fee and \$1.00 Annual Region Service Fund Fee.</p>	<p>July 1 or 30 days after joining for newly inducted members</p> <p>30 days after joining</p>
<b>Life Member Fee</b>	<p>\$11.00 per member Includes \$10.00 Annual Spring Conference Fee and \$1.00 Annual Service Fund Fee</p>	July 1
<b>Club Annual Conference Registration Fee</b>	\$100.00 per club	July 1

## RESPONSIBILITY TO SIA HEADQUARTERS

Your club is a member of Soroptimist International of the Americas, Inc., under Article IV, Member Clubs in the SIA Headquarters Bylaws. Because of the certificate of membership, which the SIA Headquarters has granted your club, there are certain mandatory obligations connected with it and certain other SIA Headquarters-sponsored programs in which your club may or may not wish to participate.

### Mandatory Obligations Relating to Membership Records

Refer to Article X, Fiscal Matters, Section 10.02 Dues and 10.04 Fees in the SIA Bylaws for specific details on SIA Headquarters annual dues, annual fees for life members, new member and charter member dues and fees, annual dues in Soroptimist International and mandatory club liability insurance.

Form 5008 New Member Enrollment/Reinstatement and Form 5010 Membership Information Change or Termination may be downloaded from the SIA For Clubs & Members, Quick Link, Soroptimist Forms of the SIA Website.

### 1. Annual Dues Renewal & Membership Roster Update

- a. In May of each year, club treasurers will receive email notification from SIA regarding the upcoming dues renewal process. It is important that you review the online club roster immediately. Be sure to update your club roster using the online system provided through [www.soroptimist.org](http://www.soroptimist.org). You are also urged to make your annual payment online using the secure, online website. Clubs paying online will receive an automated detailed receipt to their "@sooptimist.net" club e-mail address. Online payments may be made by credit card (MC, Visa, or American Express) or bank debit card (MC or Visa)
- b. If your club chooses to pay by mail, please return your dues worksheet, updated roster including email addresses and updated mailing addresses, completed 5008 and 5010 forms, and form 200 with your payment to headquarters.
- c. Founders Day Pennies may be included with your remittance. Voluntary Founders Pennies are \$.06 for every year that Soroptimist has been in existence per member. Refer to SIA website for calculation.
- d. Voluntary contributions to the SIA Headquarters Disaster Relief Fund, SIA Headquarters and/or International projects may also be included with your remittance.

**NOTE:** Assessments for each member will be made for Soroptimist International dues and the mandatory club liability insurance coverage as provided for in the SIA Headquarters Bylaws.

### 2. New or Charter Members

- a. If a member is a new Soroptimist or a member of a newly chartered club (exception: a charter member who is already a Soroptimist in good standing), a new member fee of \$7.50 plus the appropriate prorated dues and fees and the mandatory club liability insurance fee of \$1.00 is to be remitted with Form 5008 and must be sent to the SIA Headquarters' office within 30 days after induction. One copy of Form 5008 is to be forwarded to the region treasurer together with the GWR New Member Invoice and all appropriate dues and fees.

### 3. Reinstated Members

- a. A member can be reinstated within one year of termination. If the member is a reinstated member, dates of termination and reinstatement are most important as per the following examples:
  - (1) As of July 1, 2010, your membership printout included the name of Jane Smith and annual dues were paid. On December 1, 2010, Jane Smith terminates membership and a **termination on Form 5010** is forwarded to the Headquarters' office with one copy sent to the region treasurer. On March 1, 2011 Jane is **reinstated to membership and a Form 5008 is completed** and forwarded to the SIA Headquarters' office and one copy is sent to the region treasurer.

- (2) Betty Jones terminated membership on December 1, 2010. On September 1, 2011, she is **reinstated and a Form 5008 is submitted** to SIA Headquarters with one copy to the region treasurer. No new member fee is payable, but SIA Headquarters dues plus mandatory club liability insurance are payable because she was not included when your annual dues payment was made on July 1 for club year 2010-2011. Region dues and fees should also be remitted to the GWR Treasurer at this time.

4. **Transferred Members**

- a. A member may transfer membership to another club if the business or residence is located within the territorial limits of such club. The club in the new location shall accept a transferred member upon receipt of written verification from the former club that all financial obligations have been satisfied. In such a case, complete a **Form 5010** for the transferred member and designate both the club to which the member is transferring and the club from which the member has transferred. No new member fee is payable by your club if the member is transferring from a club within Golden West Region since the fee was previously paid by the former club in our region. However, if the member is transferring from a club outside Golden West Region all region dues would be required to be paid. No SIA Headquarters dues and fees would be payable until July 1 since she has previously paid these through her former club.

5. **Membership Information Change**

A **Form 5010** must be completed and forwarded immediately to the SIA Headquarters' office when member information changes. You must send one copy to the region treasurer and one copy to the region secretary to be assured that changes are made at the region level when all of the following situations occur:

- a. Member address or zip code change
- b. Phone number change (be sure to include area code)
- c. Change of member type
- d. Classification change
- e. Name change
- f. E-mail change

**NOTE:** This will ensure up-to-date information at SIA Headquarters and the Region

6. **Change of Officer**

A **Form 5010** must be completed and forwarded immediately to the SIA Headquarters' office (copies to region treasurer and region secretary) when a change in the office of president or treasurer occurs during the club year.

7. **Termination of Membership**

A **Form 5010** is to be completed and forwarded immediately to the SIA Headquarters' office when a member is terminated or resigns. Be sure to send copies to the region treasurer and

region secretary. This ensures that your club membership statistics are in agreement with those of headquarters.

## **8. Optional - Financial**

Certain convention-approved projects call for financial contributions to support SIA Headquarters and international projects. SIA Headquarters urges all clubs to participate in these projects. With the exception of the following, you may request information and forms from the SIA Headquarters' office to accompany your check for all other approved projects:

1. **Founders Day Pennies** During the 1946 Convention, the body approved the establishment of this fund based on one cent (.01) per member, per club, for each year of the organization's existence since 1921. The amount was raised to two cents (.02) per member in the Jubilee Year 1971. Effective July 1, 1993, the amount was raised to four cents (.04) per member. In December 2007, the SIA board approved raising Founders Pennies by two cents to (.06) due to inflation.
2. **Soroptimist Fund Development** Club contributions should be made payable to Soroptimist International of the Americas and mailed to the Headquarters Office using the Financial Transaction Form found on the SIA website:

SIA Headquarters  
1709 Spruce Street  
Philadelphia, PA 19103

## **Mandatory - Convention Registration Fee**

During the second year of the Biennium, SIA Headquarters will bill each club for the mandatory club registration fee for SIA Headquarters convention. The amount of this fee is established by the SIA Headquarters Board of Directors and is due not later than March 15 immediately preceding the convention.

## **Supplies/Educational Materials/Jewelry/Etc.**

Soroptimist merchandise may be ordered from SIA's Soroptimist Store. Visit the SIA website at <https://www.soroptimist.org/for-clubs-and-members/shop/index.html> to view and order items, to download a price list, or to download order forms. The quickest way to order is online using a credit card. Items may also be ordered by fax, mail or phone. Please allow up to four weeks for all orders to be shipped from headquarters in Philadelphia. **For more information:** Contact the sales department at [sales@soroptimist.org](mailto:sales@soroptimist.org) or call 215-893-9000 extension 134 from 8:30 a.m. to 4:30 p.m. Eastern Time.

## **SIA Registered Marks Licensing Application/Fee Payment**

Beginning July 1, 2012, SIA implemented new licensing policies. Any club producing a non-jewelry item(s) for sale bearing any of Soroptimist's registered trademarks must submit a Licensing Application and pay a one-time fee of \$50.00 per item to be produced. SIA is the sole provider of any jewelry item bearing the Soroptimist registered trademark. Forms and payment must be submitted for and approval received prior to placing orders for merchandise. For more information and forms, visit the SIA website at <https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html>.

## **PAYMENTS TO SIA HEADQUARTERS**

Make checks payable to "Soroptimist International of the Americas" and remit to the following address on the Financial Transaction Form:

Soroptimist International of the Americas  
1709 Spruce Street  
Philadelphia, PA 19103



## TREASURER'S CALENDAR FOR THE CLUB YEAR

<u>DUE DATE</u>	<u>ITEM</u>	<u>MAIL TO:</u>
<b>Immediately upon event</b>	<b>Form 5008</b> for the following and payment (if required): New or Charter Member Reinstated Member	SIA Headquarters (copy to GWR Treasurer (include 5008, New Member Invoice, and dues)
<b>Immediately upon event</b>	<b>Form 5010</b> for the following: Address/Zip Code Change; Phone Number Change Name Change; E-mail Change; Change of Member Type Transfer Into Club; Transfer Out of Club Change of Officer; Classification Change Termination/Resignation	SIA Headquarters (copies to GWR Treasurer and GWR Secretary)
<b>July 1</b>	<b>Golden West Region Dues and Fees</b> <b>\$31.00</b> per member (except Life) Includes: <b>\$19.00</b> Golden West Region dues <b>\$1.00</b> Recruitment and Retention Allocation Fee <b>\$10.00</b> Annual Spring Conference Registration Fee <b>\$1.00</b> Annual Region Service Fund Fee <b>Dues are considered delinquent on July 10th.</b>	GWR Treasurer (include copy of GWR annual invoice and SIA corrected roster)
<b>July 1</b>	<b>SIA Annual Dues Payment</b> (Accompanied by corrected SIA Roster including detail & summary sheets. Be sure membership total is correct.)	SIA Headquarters
<b>July 1</b>	<b>SIA Founders Pennies</b>	SIA Headquarters
<b>July 31</b>	Sales Tax returns are due to the State of California for those clubs selling taxable items in the Exhibit Room at Spring Conference, regardless of the club's location. <b>NOTE:</b> This only applies when the Spring Conference is held in California.	State of California
<b>August 15</b>	Receive audited books from preceding year's treasurer	
<b>October 15</b>	Arizona Clubs Form 99-T	State of Arizona
<b>November 15</b>	Federal Income Tax Form 990 (IRS) Non-Profit Information Return Schedule A if 501(c) 3	Internal Revenue Service
<b>November 15</b>	Arizona Clubs Form 99	State of Arizona
<b>November 15</b>	California Clubs Form RRF-1 Charitable Trust California Clubs FTB Form 199 (gross receipts in excess of \$25,000)	California State Franchise Board
<b>November 30</b>	Submit W-9 forms collected from any club award winner receiving an award in excess of \$600 per individual to your club CPA for IRS form 1099-MISC distribution. Recipients must receive their 1099-MISC by January 31 of the year following the award.	Club CPA
<b>March 15 preceding Convention April/May</b>	Remit payment for the SIA Headquarters Mandatory Convention Fee (one delegate) amount as set by the SIA Headquarters Board.	SIA Headquarters

<b>April/May</b>	Attend club Finance Committee meeting to assist in preparation of the budget for the succeeding club year. Club treasurer is an advisor to this committee.	
<b>As directed by club June 1</b>	Bill members for next year's dues/fees Form 200 - Club President and Treasurer (see Attachment 7)	Club Treasurer GWR Governor SIA Headquarters

## SUGGESTED CLUB AUDIT PROCEDURES

### Preparing for a year-end audit

Each club should have a year-end audit or examination of their books. There are several different forms of audit:

- Professional audit by a certified public accounting (CPA) firm
- Compilation and review by a CPA
- Audit committee of club members

Whatever form of audit and examination the club will use, the auditors will need the following information:

- Bylaws
- Procedures or other standing rules
- Meeting minutes
- Adopted budget
- Treasurer's reports
- Annual financial report for prior year

The treasurer should provide:

- Access to receipt and disbursement support documents
- Ledger
- Bank books
- Check register
- Monthly bank statements
- Amount of cash on-hand
- Authorization to obtain statements from bank and/or other investment accounts

The auditors should provide a report that contains:

- Certification that the annual financial statement has been audited and found to be correct (the report should be adopted by the club)
- Any weaknesses found in the accounting procedures (for information only, with no action taken)

### Audit Procedure for Club Committees

If the club does not have a professional audit by a CPA firm or a compilation and review by a CPA,

an audit committee should be appointed by the club president. The audit committee should use a professionally developed audit tool and procedures to conduct the audit. A professionally developed tool, *Club Audit Procedures* is available from the For Clubs and Members and Club Administration section of the SIA web site: <https://www.soroptimist.org/for-clubs-and-members/for-clubs/club-administration.html>

## LINKS TO FORMS

The following table contains links to the forms and information that your club will need throughout the year. The forms are available for download from the SIA website or the Golden West Region website. Please check these resources for updated forms.

<b><u>Form</u></b>	<b><u>Where to find it</u></b>
Financial Transaction Form	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html</a>
Suggested Club Voucher Form	GWR Treasurer's Manual <a href="http://www.goldenwestregion.org">www.goldenwestregion.org</a> Club Resources/Region Documents
GWR Annual Invoice	<a href="http://www.goldenwestregion.org">www.goldenwestregion.org</a> Annual Club Dues Invoice Club Resources/Region Resources
GWR New Member Invoice	<a href="http://www.goldenwestregion.org">www.goldenwestregion.org</a> New Member Dues Invoice Club Resources/Region Resources
Form 5008 SIA New Member Enrollment/ Reinstatement Form	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html</a>
Form 5010 SIA Membership Information Change or Termination Form	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html</a>
Form 200 Club President and Treasurer	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/forms.html</a>
Club Treasurer Guidelines	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/club-administration.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/club-administration.html</a>
Club Audit Procedure	<a href="https://www.soroptimist.org/for-clubs-and-members/for-clubs/club-administration.html">https://www.soroptimist.org/for-clubs-and-members/for-clubs/club-administration.html</a>

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501 (c)(3) Organizations, Fundraising and the IRS	<a href="https://s3.amazonaws.com/soroptimist-media/05-for-members/club-management/501c3organizationfundraisin-girsstatelaw709.pdf">https://s3.amazonaws.com/soroptimist-media/05-for-members/club-management/501c3organizationfundraisin-girsstatelaw709.pdf</a>
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## SUGGESTED CLUB VOUCHER FORM

Soroptimist International of \_\_\_\_\_

### VOUCHER

TO: Club Treasurer

DATE: \_\_\_\_\_

FROM: \_\_\_\_\_

PAY TO: \_\_\_\_\_ \$ \_\_\_\_\_

FOR: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Use reverse side for details, if necessary. Attach receipts or invoices

APPROVED BY \_\_\_\_\_ DATE \_\_\_\_\_

APPROVED BY \_\_\_\_\_ DATE \_\_\_\_\_

VOUCHER NO \_\_\_\_\_

CHECK NO \_\_\_\_\_ DATE \_\_\_\_\_

**GOLDEN WEST REGION**  
 Soroptimist International of the Americas, Inc.  
**MID-YEAR**  
**NEW MEMBER / REINSTATED MEMBER**  
**OR TRANSFER FROM ANOTHER REGION DURING THE YEAR**  
**DUES CALCULATION & ENROLLMENT FORM 2018-2020**

This form should be completed **within 30 days** of the induction of a new member, reinstatement, or transfer from another region. Send a copy of **SIA Form 5008** (New Member Enrollment/Reinstatement) with this form and the GWR dues payment to the GWR Treasurer – see below address.

SI of: \_\_\_\_\_ Club No.: \_\_\_\_\_  
 Club Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Club Treasurer: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Description	Quantity of Members	Each	Total
<p><b>Member Dues &amp; Fees between July 1-December 31:</b>  <i>New Member, Reinstated or Transfer from another region pay:</i></p> <ul style="list-style-type: none"> <li>▪ \$19 for Region Dues</li> <li>▪ \$10 for Member Conference Fee</li> <li>▪ \$1 for Recruitment &amp; Retention</li> <li>▪ \$1 for Member Service Fee</li> </ul> <p style="text-align: center;">○ <b>Total of \$31</b></p>	<p><b>Regular: #</b></p>	<p><b>X \$31.00</b></p>	
<p><b>Member Dues &amp; Fees between January 1-June 30:</b>  <i>Pro-rated New Member, Reinstated or Transfer from another region</i>  <i>New Member, Reinstated or Transfer from another region pay:</i></p> <ul style="list-style-type: none"> <li>▪ \$9.50 for Region Dues</li> <li>▪ \$10 for Member Conference Fee</li> <li>▪ \$.50 for Recruitment &amp; Retention</li> <li>▪ \$1 for Member Service Fee</li> </ul> <p style="text-align: center;">○ <b>Total of \$21</b></p>	<p><b>Regular: #</b></p>	<p><b>X \$21.00</b></p>	<p><b>\$</b></p>
<p style="text-align: center;"><u>Return completed form and payment to:</u></p> <p><b>Margie Burke, Golden West Region Treasurer</b>  <b>12229 N. 65<sup>th</sup> Street, Scottsdale, AZ 85254</b>                      (B) 602 287-3909 (C) 480 213-9528                      Email: <a href="mailto:MargieB.gwr@gmail.com">MargieB.gwr@gmail.com</a> or <a href="mailto:mburke@cox.net">mburke@cox.net</a></p>	<p>Check payable to  <b>"Golden West Region"</b>  <b>DUE WITHIN 30 DAYS</b></p>	<p><b>TOTAL ENCLOSED</b></p> <p><b>\$</b></p>	