



# Club TREASURER VIRTUAL LIONS TRAINING



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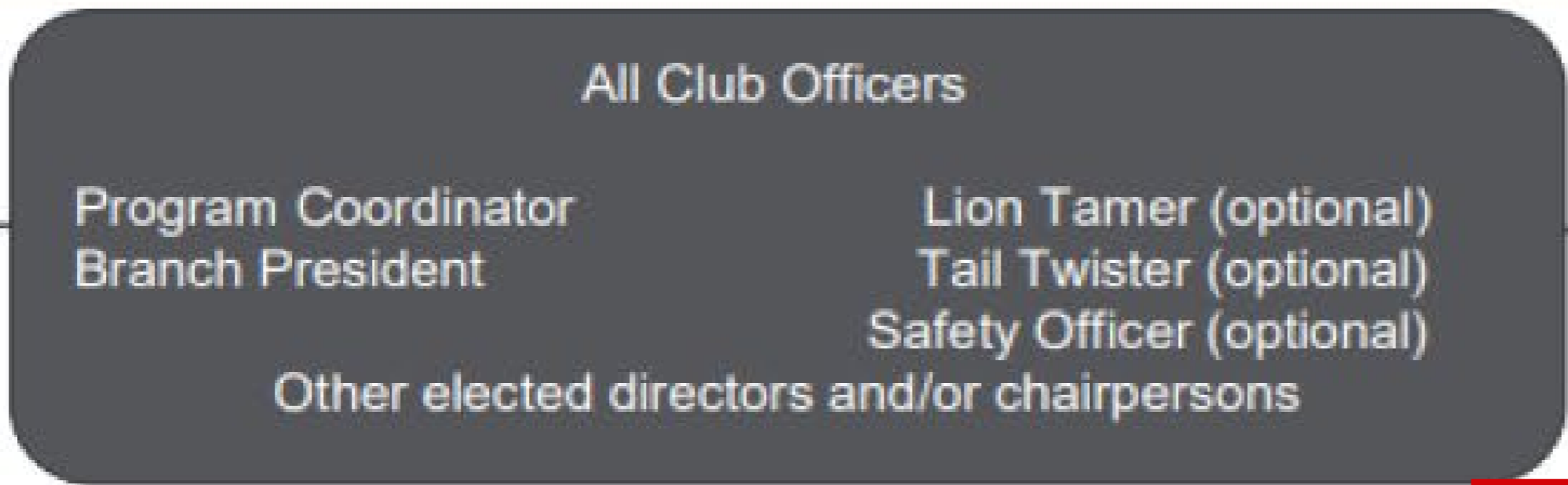
## **By the end of this session you will be able to:**

- Explain the role & responsibilities of the Club Treasurer
- Correctly classify funds in accounts
- Easily navigate through the Lion Portal and pay bills online
- Complete tax forms for your club
- Access additional resources as needed



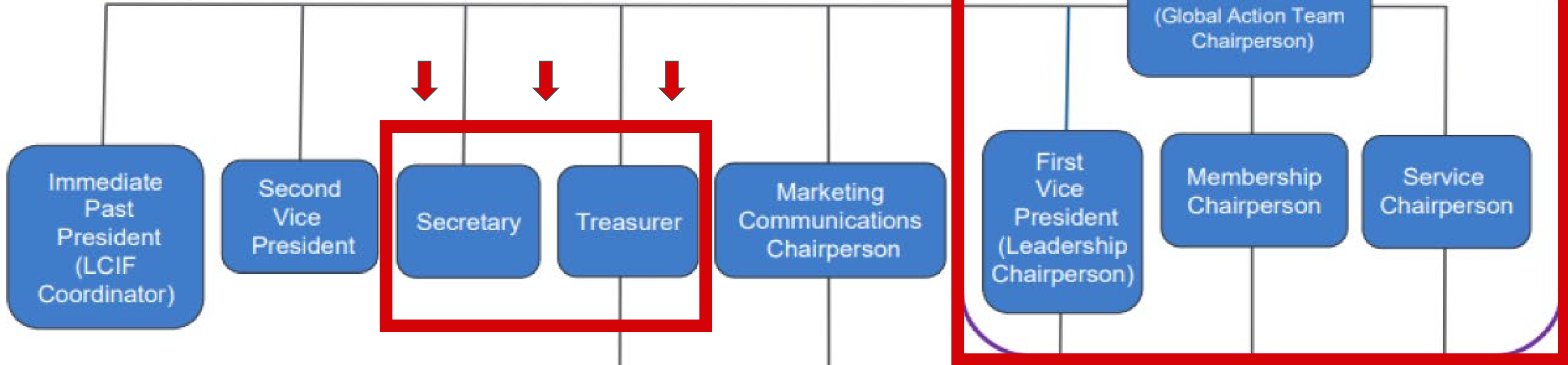
# TREASURER'S ROLES & RESPONSIBILITIES

## Board of Directors



## Club Officers Leading the Global Action Team

## Club Officers



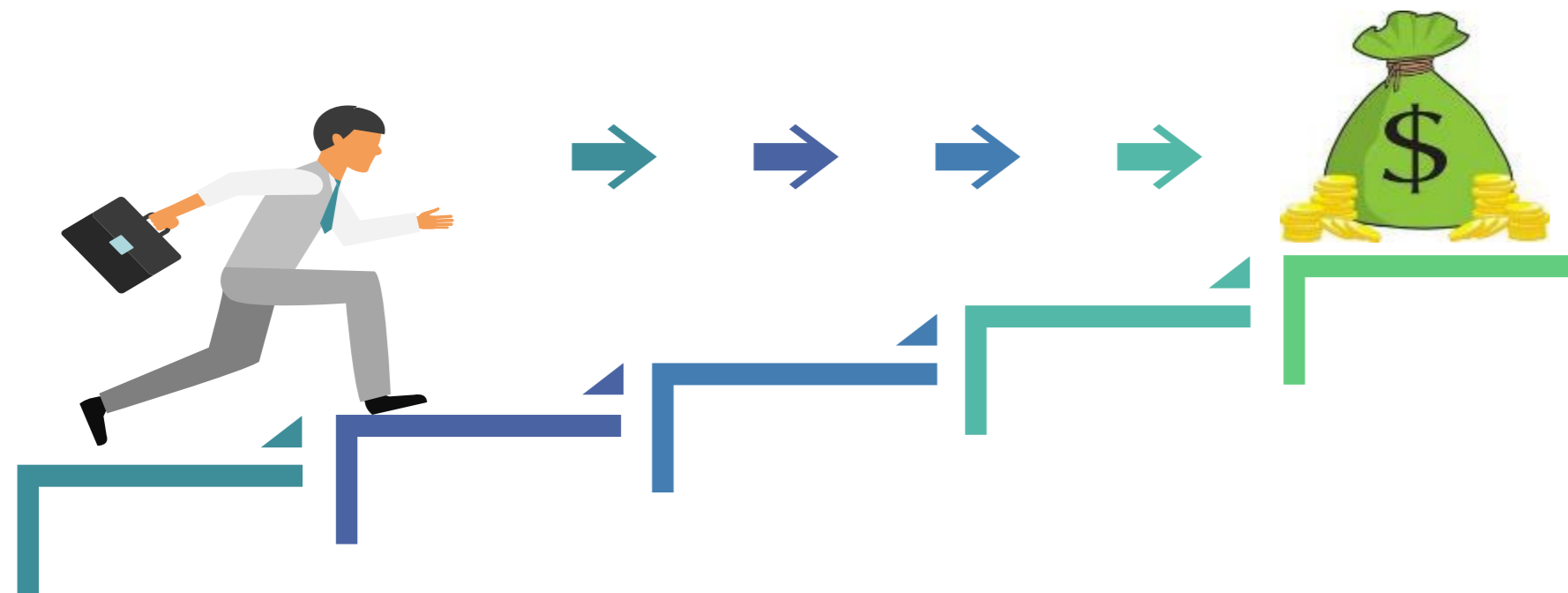
## Standing Committees



# WHO IS THE TREASURER



- The **Financial Officer** of the club who **attends all meetings** of the Board of Directors and the Club.
- The Treasurer is under the **direction of the President and the Board** of Directors.
- **The Communicator** of club finances to members and the Board of Directors. Reports are completed and presented monthly or quarterly.





# ROLES & RESPONSIBILITIES

- **Attending at all meetings** of the Board of Directors and Club.
- Maintain **accurate records** and a complete **audit trail** at all times.
- **Pay out all monies** only on the authority of the **Board of Directors**. *There is no exception.* However, the Board of Directors may annually pre-authorize the payment of fixed expenses.
- Report reconciled balances with brief **income and expense statements** to members and the Board of Directors.
- Receive and **deposit money** in approved bank accounts.
- Invoice and collect dues. Inform BOD of delinquent dues.

# TREASURER'S ROLE & RESPONSIBILITIES

(Continued)



- **Prepare** administrative and activities **budgets**.
- **Give bond** for faithful discharge of your position.
- Have records **audited** at the end of each fiscal year.
- File the appropriate **tax return (990 Postcard?)** after the end of the year.
- Transfer financial records to the **new treasurer** after the end of the year  
(Budgets, Bank Statements, Audit Reports, Tax Returns)
- Banks statements, Audit reports and Tax Returns should be kept for a minimum of **7 years**

# COMPONENTS OF ACCURATE RECORDS



## ADMINISTRATIVE/PROJECT ACCOUNT

*See Use of Funds Policy*



## FINANCIAL RECORDING



## BONDING



## AUDIT *See SOP 3.02 Audit Procedure*





# ADMINISTRATIVE OR PROJECT ACCOUNT?



➤ Funds **raised** from the public must be **used** to benefit the public.

## ➤ **Administrative Account**

➤ Your club's income and expense accounts for doing club business

## ➤ **Project Account**

➤ Your club's income and expense accounts for funds raised from the community

➤ Correct accounting safeguards non-profit status

➤ Creates trust from your community



# FINANCIAL RECORDING & BONDING



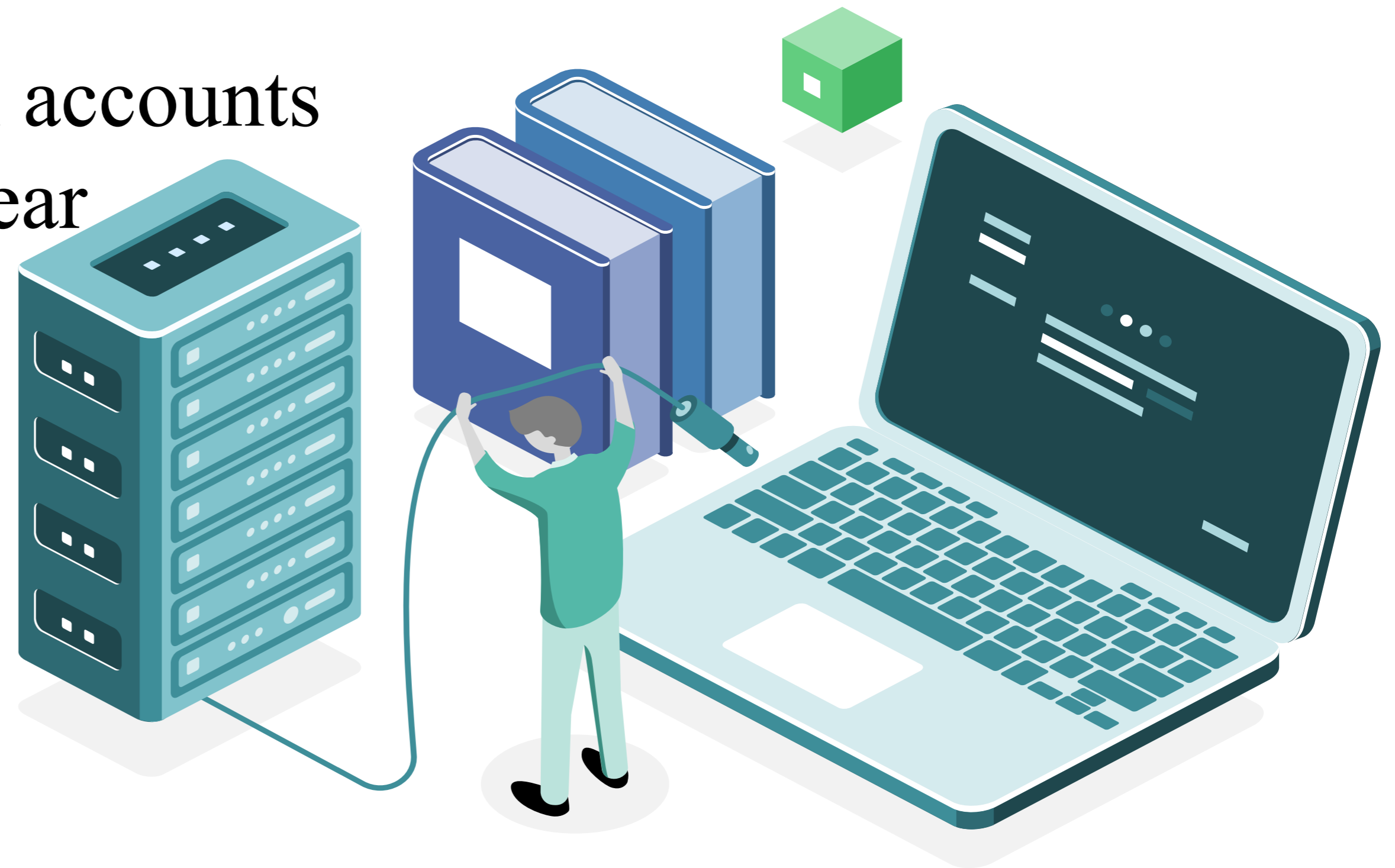
- Club Treasurer's should utilize some form of **accounting program**/process
  - Quickbooks, Quicken, Spreadsheet
- **Communicate** with previous Club Treasurer
- Need help? Contact your **District Governor or Cabinet Treasurer**
- Club Treasurer should be **bonded**



# AUDIT



- Perform **Club Audit** at year end.
  - Club Audit Committee
  - Club member with **accounting experience**
  - Outside source
- Turn books over to **auditor** when all accounts are balanced and reports run for the year
- Follow **SOP 3.02** Audit Procedure
- Report results back to **Board**

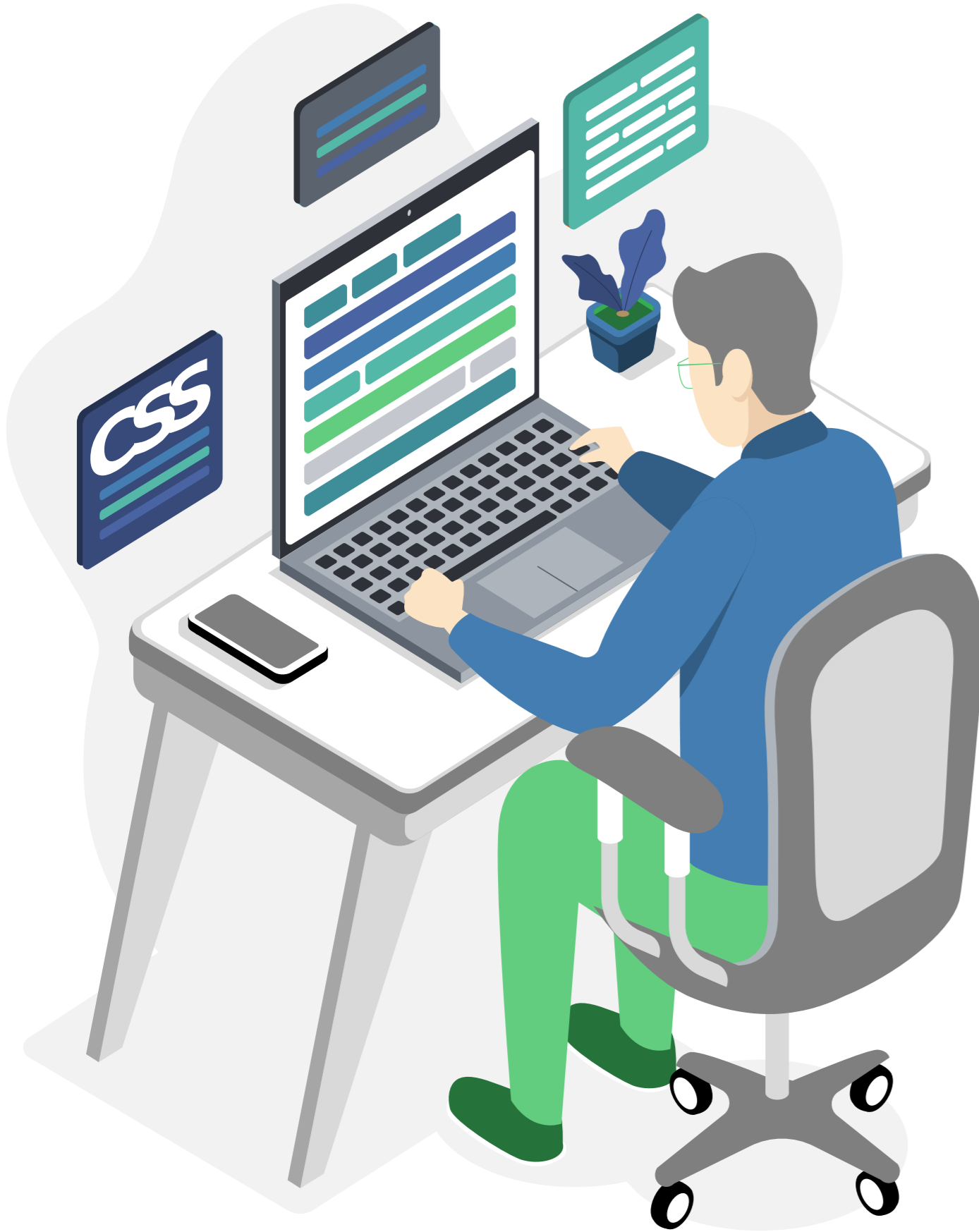


# DUES COLLECTION & PAYMENT



➤ **Lions Club International Dues** - \$48.00/year  
*See Membership Dues & Fees Schedule*

- Exceptions
- LCI Billing Statements
- LCI dues are based on membership
  - **June 30 and December 31?!?!?!?**
- Payment Options



## ➤ **District Dues**

- Billing Statements
- Multiple District Dues - \$17.00/year
- District Dues – **\$4/year plus \$1 Convention fee**

2024-2025 Sample Lions Club Dues

	Jul-Dec	Jan-Jun	Total
<b>Payment for full member</b>			
LCI	\$24.00	\$24.00	\$48.00
MD 17	\$8.50	\$8.50	\$17.00
District 17-A	\$2.00	\$2.00	\$4.00
District 17-A Convention Fee	\$1.00	\$0.00	\$1.00
Club			
	\$35.50	\$34.50	\$70.00
<b>Payment for discount member</b>			
LCI	\$12.00	\$12.00	\$24.00
MD 17	\$8.50	\$8.50	\$17.00
District 17-A	\$1.00	\$1.00	\$2.00
District 17-A Convention Fee	\$0.50	\$0.00	\$0.50
Club			
	\$22.00	\$21.50	\$43.50
<b>Payment for Life Member</b>			
LCI			\$0.00
MD 17	\$8.50	\$8.50	\$17.00
District 17-A	\$2.00	\$2.00	\$4.00
District 17-A Convention Fee	\$1.00	\$0.00	\$1.00
Club			
	\$11.50	\$10.50	\$22.00

Note 1: New member fee is \$35 plus a pro-rated amount based on amount of time left in the billing period.

Note 2: LCI dues will go up \$2 in 2025-2026.

Membership Dues Billing and Fees –Effective July 1, 2024 – June 30, 2025 \$48

Billing for a new member begins the first of the month in which the member enters a club at the average rate of \$4.00 per month and billed through the end of that semi-annual period. Billing is issued semi-annually thereafter. Below is a schedule of the new member dues throughout the year:

Member accepted by club in the month of...	Billing date for new members	Semi-annual dues billed for each new member	New member entrance fee (not pro-rated)	Total dues & fees billed
July	July 1 <sup>st</sup>	\$ 24.00	\$ 35.00	\$ 59.00
August	August 1 <sup>st</sup>	20.00	35.00	55.00
September	September 1 <sup>st</sup>	16.00	35.00	51.00
October	October 1 <sup>st</sup>	12.00	35.00	47.00
November	November 1 <sup>st</sup>	8.00	35.00	43.00
December	December 1 <sup>st</sup>	4.00	35.00	39.00
January	January 1 <sup>st</sup>	\$ 24.00	35.00	\$ 59.00
February	February 1 <sup>st</sup>	20.00	35.00	55.00
March	March 1 <sup>st</sup>	16.00	35.00	51.00
April	April 1 <sup>st</sup>	12.00	35.00	47.00
May	May 1 <sup>st</sup>	8.00	35.00	43.00
June	June 1 <sup>st</sup>	4.00	35.00	39.00

Billing for a new Family or Student member begins on the first of the month in which the member enters a club at the average rate of \$2 per month and is billed through the end of that semi-annual period. Billing is issued semi-annually thereafter. Below is a schedule of the new member dues throughout the year:

Member accepted by club in the month of...	Billing date for new members	Semi-annual dues billed for qualifying family member	New member entrance fee (not pro-rated)	Total qualifying family member dues & fees billed	Student member pro-rated dues with entrance fee waived.
July	July 1 <sup>st</sup>	\$ 12.00	\$ 35.00	\$ 47.00	\$ 12.00
August	August 1 <sup>st</sup>	10.00	35.00	45.00	10.00
September	September 1 <sup>st</sup>	8.00	35.00	43.00	8.00
October	October 1 <sup>st</sup>	6.00	35.00	41.00	6.00
November	November 1 <sup>st</sup>	4.00	35.00	39.00	4.00
December	December 1 <sup>st</sup>	2.00	35.00	37.00	2.00
January	January 1 <sup>st</sup>	\$ 12.00	35.00	\$ 47.00	\$ 12.00
February	February 1 <sup>st</sup>	10.00	35.00	45.00	10.00
March	March 1 <sup>st</sup>	8.00	35.00	43.00	8.00
April	April 1 <sup>st</sup>	6.00	35.00	41.00	6.00
May	May 1 <sup>st</sup>	4.00	35.00	39.00	4.00
June	June 1 <sup>st</sup>	2.00	35.00	37.00	2.00

NOTE: INTERNATIONAL DUES DO NOT INCLUDE DISTRICT OR MULTIPLE DISTRICT DUES.

# NAVIGATING THROUGH The LION PORTAL



➤ **LOGIN**

➤ **WHERE TO GO**

➤ **PAY ONLINE**

<https://lionsclubs.org> Click on Member Login



# **TAXES, NUMBERS & SPECIAL CONSIDERATION**



# TAXES!

## ➤ IRS 990-N, IRS 990-EZ, or IRS 990

➤ Smaller nonprofits (Gross Receipts  $\leq$  \$50,000) file a 990-N (e-postcard).

➤ <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

➤ Mid-size organizations (Gross Receipts  $<$  \$200,000, and total assets  $<$  \$500,000) file a 990 or 990-EZ.

➤ <https://www.irs.gov/pub/irs-pdf/f990ez.pdf>

➤ Larger organizations (Gross Receipts  $\geq$  \$200,000, or total assets  $\geq$  \$500,000) file a 990.

➤ <https://www.irs.gov/pub/irs-pdf/f990.pdf>

➤ **Due by November 15<sup>th</sup>**

➤ **Penalties**





# SPECIAL NUMBERS



## ➤ **Federal EIN (Employer Identification Number)**

➤ **Unique federal number that identifies your club**

➤ **Apply online**

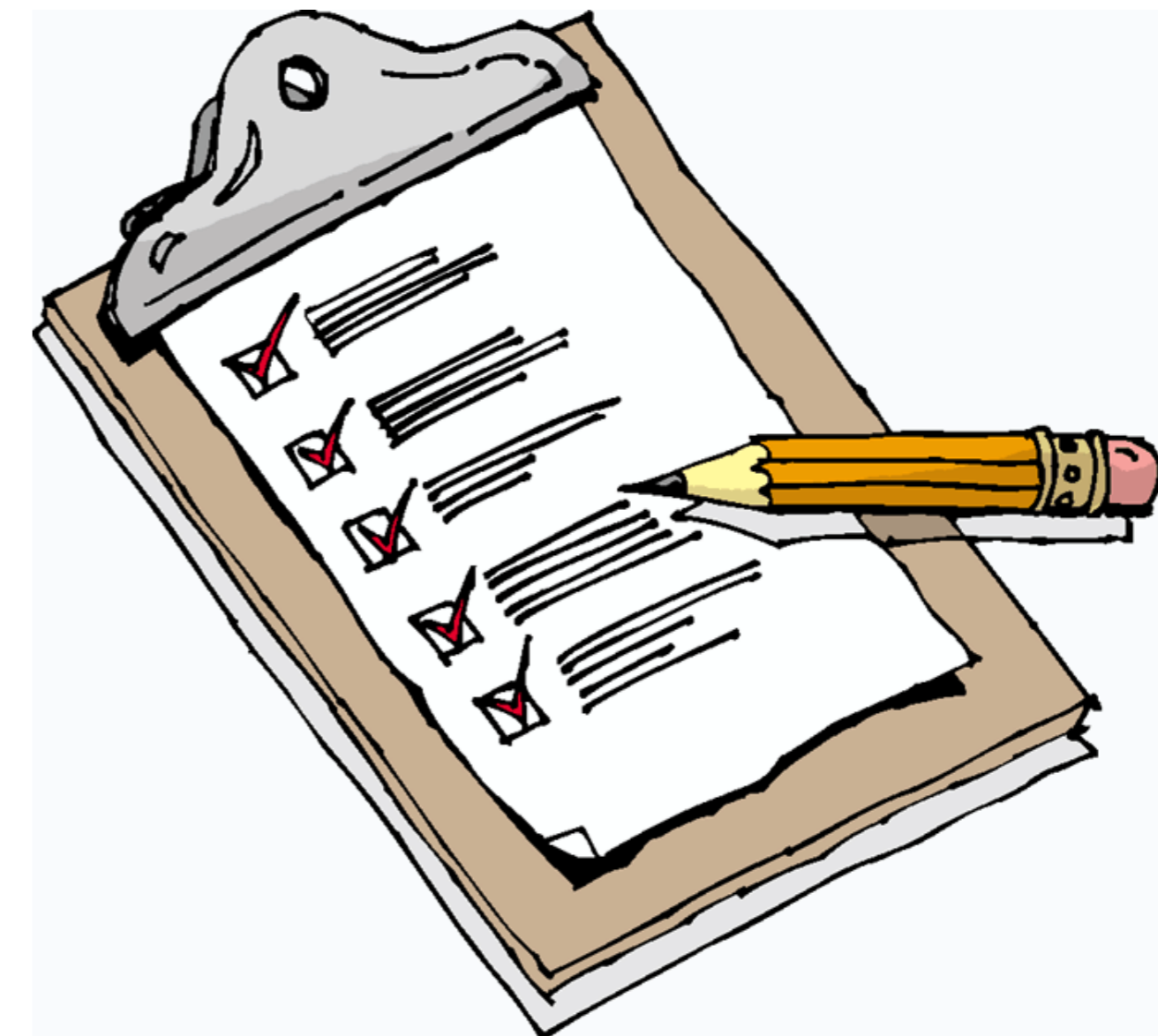
➤ <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

## ➤ **Kansas Sales Tax Exempt Number**

➤ **Club does not pay sales tax on purchases OR charge sales tax on sales**

➤ **Apply online**

➤ <https://www.ksrevenue.org>





# SALES TAX EXEMPTION

**Expiration Date on the form**



- **Kansas Lions Clubs, District, State**
  - **Sales Tax Exemption MUST be renewed**
    - **BY OCTOBER 1, 2024**
  - **To continue being sales tax exempt on sales and purchases, clubs have to renew**
  - **Renew online**
    - <https://www.kdor.ks.gov/Apps/KCSC/Secure/ExpCertListing.aspx>

# ARTICLES OF INCORPORATION



Please Do Not Staple

**INP** KANSAS SECRETARY OF STATE  
Information Report  
Not-for-Profit Corporation

SUBMIT THE DOCUMENTS  
WITHOUT THIS PAGE

INSTRUCTIONS FOR FILING  
AN INFORMATION REPORT

*Note: All documents filed by the Secretary of State's office are considered public record and may be viewable online. File this document directly online at <https://www.sos.ks.gov/businesses/information-reports.html>.*

**How to complete the information report for a not-for-profit corporation:**

Each of the numbered instructions below corresponds to a section on the form.

- List the business entity's ID number issued by the Kansas Secretary of State (this is not a tax ID number). ID numbers may be found by clicking on Business Entity Database at <https://www.sos.ks.gov/eforms/BusinessEntity/Search.aspx>.
- Provide the complete legal business entity name, including words of formation (e.g., Corp., Inc., etc.)
- Provide the principal office of the business entity.  
Principal office: Must be a physical address that must include the building number, street, city, state, and zip code. This can't be a PO box. **Do not leave blank.**
- Provide the reporting year for the information report. This year must reflect the year the report was due.  
**For revivals and foreign applications only:** Review the instructions for the revival or foreign application to determine the number of information reports needed.
- Each name of the officer of the corporation must be listed along with a title for the officer and the address where they may be

- 6b. Provide both the business entity name and the Kansas Secretary of State ID number for each business entity that the corporation owns a majority ownership in. Both fields must be completed.
7. Provide an indication if the business entity owns land suitable for agricultural use. Complete the form AG if answered yes or disregard the form AG if answered no.
8. An authorized person on behalf of the entity must sign.

**AG - Information Report Agricultural Attachment Instructions**

- Each tract or lot must be detailed in this section. This includes a numerical response for the location, indicate if the land was acquired after July 1st, 1981, a brief description of how the land is used, and an indication if the land is owned or leased.
- Respond to each of the categories if applicable. At least one of the categories must have a numerical response.
- A numerical response must be provided, even if zero.
- Respond to each of the categories if applicable. At least one category with the value and location must have a response.

➤ **Provides Liability Protection**

➤ **Apply online or by mail**

➤ **To apply online, go to <https://kssos.org>**

➤ **Information Report Forms**

➤ **INP Not for Profit Corporation**

➤ **No expiration date**

➤ **Mail to: Kansas Secretary of State, Memorial Hall, 1<sup>st</sup> Floor,  
120 S.W. 10<sup>th</sup> Avenue, Topeka, Kansas 66612-1594**

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**Fee Schedule**

**Information Report**

The filing fee for the information report is as follows:

Online Information Report: ..... \$80  
Paper Information Report: ..... \$80

**Filing Online**

The information report may be filed directly online at <https://www.sos.ks.gov/businesses/information-reports.html>.

**Mail to:**

Kansas Secretary of State  
Memorial Hall, 1st Floor  
120 SW 10th Avenue  
Topeka KS 66612

Only checks are accepted for payment. Make checks payable to the Kansas Secretary of State.

➤ **Fees**

➤ **\$80.00 Filing Fee**

➤ **\$40.00 Annual Report Fee**



# **IMPORTANT DATES**

# IMPORTANT DATES



## ➤ **JULY (Preferably start in May)**

- **Bill members for dues (Preferably start in November)**
- **Pay International dues**
- **Pay State & District dues**
- **Set new signature cards at bank**
- **Have books of previous year audited**

## ➤ **NOVEMBER**

- **File 990 by the 15<sup>th</sup> (Can File any time after end of year and before Nov. 15<sup>th</sup>)**

## ➤ **DECEMBER**

- **File Annual Report by the 15<sup>th</sup> (Can File any time after end of year and before Dec. 15<sup>th</sup>)**

## ➤ **JANUARY**

- **Bill members for dues (Preferably start in November)**
- **Pay International dues**
- **Pay State & District dues**

## ➤ **MAY/JUNE**

- **Prepare & approve new budget**
- **Complete resolution for new signing officers**



**Don't Miss**



# RESOURCES

# RESOURCES



## ➤ Kansas DONATION Point of Contacts

### ➤ Foundations

- Kansas Lions Sight Foundation
- Kansas Lions Band Foundation
- Kansas Lions Foundation



### ➤ Blind Services

- KSDS Assistance Dogs, Inc.
- Leader Dogs for the Blind
- Kansas School for the Blind
- Kansas Audio-Reader Network

### ➤ Diabetes

- Diabetes Camp



# RESOURCES, cont.



## ➤ LCI Resource for Treasurers

### ➤ Club Treasurer eBook

- Standard Club Constitution & By-Laws
- Best Practice for Financial Transparency
- Lions Learning Center Link

➤ Login to Lion Portal and click on Learn, click the GO button in online training, click Contact Library and search for **Treasurer**

## ➤ USA/Canada Forum's Lions University

- Bachelor's Course 123, **Club Finances**

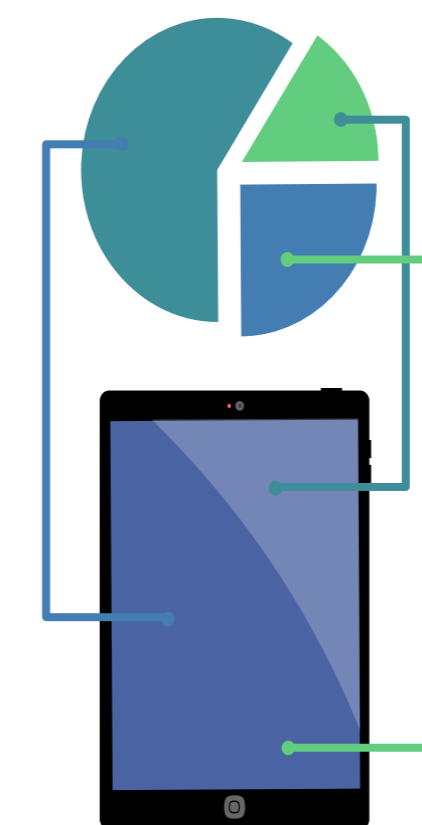
## ➤ KS Incorporation Form and Instructions

## ➤ KS Annual Report Form and Instructions

## ➤ Youtube.com for Treasurer video

## ➤ The Art of Recognition

## ➤ State and District Websites







- Lion Portal for Treasurers
  - View statements, Make payments, Print membership cards
- Financial Records formats
- Continuity of Operations
- Use of funds questions
- General Q&A



USE OF FUNDS ???

PROJECT ACCOUNT???

ADMINISTRATIVE ACCOUNT???



# Dues Collection Group Discussion



- Do you have a hard time collecting from members?
- How do you get Lions to pay timely?
- How often do you drop Lions for nonpayment?
- Do you offer discounts for 1<sup>st</sup> time Lions and their dues?
- *Has Covid-19 affected your ability to collect dues?*



# Did we meet our objectives?

- Explain the role of the Club Treasurer
- Correctly classify funds in accounts
- Easily navigate through MyLCI and pay bills online
- Complete tax forms for your club
- Access additional resources as needed



# Financial Records Formats

- Quick Books
- Quicken
- Excel (see pp 7 and 8 in your PM)
- Other



**Sample Treasurer's Project Financial Report With Budget**

INCOME					
	2017-18	2018-19	2019-20		
Source	Actual	Actual	Proposed	Actual	
Balance brought fwd 1 Jul	\$6,849.20	\$9,367.63	\$7,828.86	\$7,364.86	
Yard Sale	\$822.39	\$665.00	\$650.00	\$721.00	
Pecan Sale	\$966.00	\$737.00	\$750.00	\$917.00	Costs \$3,011
Candy Day/50/50 Raffle	\$445.00	\$0.00	\$0.00		
Car Show or other donations	\$200.00		\$0.00	\$4,700.00	\$4,700 (fenced for scholarships)
Mayor's Christmas Tree Fund	\$226.90	\$194.97	\$200.00	\$408.41	
Flag Project	\$1,443.96	\$1,703.00	\$1,700.00	\$1,894.00	as of 2 Jun
Bake sale	\$96.00	\$0.00	\$100.00	\$147.00	
T-shirt sales	\$445.00	\$30.00	\$0.00		
Disaster relief donations	\$30.00	\$25.00	\$0.00	\$50.00	
Miscellaneous (individual, Souper Bowl, WAA,	\$1,900.00	\$200.00	\$200.00	\$85.00	
Lion Year income	\$6,575.25	\$3,554.97	\$3,600.00	\$8,922.41	
Lion Year income + carry over	\$13,424.45	\$12,922.60	\$11,428.86	\$16,287.27	
EXPENSES					
	2017-18	2018-19	2019-20		
Expense Item	Actual	Actual	Proposed	Actual	
Boy/Girls State	\$525.00	\$525.00	\$525.00	\$0.00	1 student ea
Lions State Band	\$1,000.00	\$750.00	\$750.00	\$0.00	3 students
Scholarships	\$250.00	\$1,000.00	\$1,000.00	\$5,000.00	
Boy/Cub Scouts	\$0.00	\$0.00	\$500.00	\$0.00	
LCIF	\$205.00	\$500.00	\$500.00	\$600.00	
KLBF	\$75.00	\$75.00	\$75.00	\$75.00	
KLSF	\$200.00	\$75.00	\$75.00	\$75.00	
KLF	\$75.00	\$75.00	\$75.00	\$75.00	
District 17A	\$337.50	\$337.50	\$330.00	\$337.50	Diabetes Camp
Easter Egg Hunt	\$231.25	\$275.00	\$230.00		
Mayor's Christmas Tree Fund	\$326.90	\$294.97	\$100.00	\$316.41	\$100 + \$216.41 Collected
Annual Supporter Award	\$29.68	\$57.00	\$80.00	\$53.28	
Sight Programs	\$169.00	\$150.00	\$150.00	\$189.00	Audio Reader, SVOSH (\$50), Eyeglasses (\$139)
Memorial Eyeglasses			\$85.00		
Lansing Middle School	\$100.00	\$100.00	\$100.00	\$100.00	Food Pantry
Wreaths Across America	\$100.00	\$105.00	\$100.00	\$100.00	
T-shirt costs	\$506.56		\$0.00		
Lansing Historical Society/Library	\$100.00	\$100.00	\$0.00	\$100.00	
Disaster Relief	\$0.00	\$0.00	\$0.00	\$100.00	Masks
Carryover for next LY					
<b>Total Expenses</b>	<b>\$4,230.89</b>	<b>\$4,419.47</b>	<b>\$4,675.00</b>		
<b>Current check book balance</b>	\$7,523.36				
as of 14 Jan 20					

**Sample Treasurer's Administrative Financial Report With Budget**

INCOME					
	2016-17	2017-18	2018-19	2019-20	
Source	Actual	Actual	Actual	Proposed	Actual
Balance brought fwd 1 Jul	\$1,772.47	\$1,720.47	\$1,634.08	\$1,709.57	\$1,828.09
Past dues		\$0.00	\$36.75	\$36.75	
Dues (Jul-Jun)	\$1,186.25	\$1,422.55	\$2,161.75	\$1,230.00	
Tail Twister	\$1.50	\$2.00	\$2.25	\$2.00	
50/50 Pot	\$99.00	\$122.00	\$124.00	\$125.00	
Happy \$\$	\$51.00	\$144.00	\$170.00	\$150.00	
Donations (Souper Bowl income, etc)			\$100.00	\$100.00	\$810.00
					Donation for Memorial Trees (\$750), Souper Bowl (\$60)
Lion Year income	\$1,337.75	\$1,690.55	\$2,594.75	\$1,643.75	\$810.00
LY income + carry over	\$3,110.22	\$3,411.02	\$4,228.83	\$3,353.32	\$2,638.09
EXPENSES					
Expense Item	Actual	Actual	Actual	Proposed	Actual
International dues (Jul-Dec)	\$720.25	\$677.25	\$705.91	\$705.91	\$768.95
					33 Full/ 4 Discount/ 1 Life
International dues (Jan-Jun)	\$720.25	\$677.25	\$741.75	\$741.75	\$718.75
					33 Full/ 4 Discount/ 1 Life
District/State dues (Jul-Dec)	\$409.50	\$386.50	\$398.00	\$398.00	\$419.50
					34 Full/ 4 Discount
District/State dues (Jan-Jun)	\$375.00	\$364.50	\$394.00	\$394.00	\$332.00
					28 Full/ 4 Discount
Secretary		\$0.00	\$0.00	\$0.00	
Treasurer		\$0.00	\$0.00	\$0.00	
Guest meals	\$104.00	\$226.01	\$60.00	\$100.00	
					from petty cash
LCI supplies	\$292.85	\$121.67		\$0.00	
Rentals (Souper Bowl, etc.)	\$65.00	\$40.00	\$55.00	\$50.00	\$45.00
POB rental	\$70.00	\$74.00	\$74.00	\$74.00	
Awards	\$32.85	\$83.90	\$42.90	\$85.00	
Misc (picnic, brochures, etc)		\$64.77		\$0.00	\$72.50
					LCIF
Carryover for next LY					
<b>Total Expenses</b>	<b>\$2,789.70</b>	<b>\$2,715.85</b>	<b>\$2,471.56</b>	<b>\$2,548.66</b>	<b>\$2,356.70</b>
<b>Current check book</b>	<b>\$1,709.57</b>				
as of 1 Jul 19					

# Meeting Treasurer's Report

Meeting: 16 Jul 24		Totals	Comments
<b>Administrative Account</b>			
Check book balance	as of 1 Jul 24		\$2,071.46
Payments since last report	Ck 1718 - District 17-A	\$449.50	State/District Jul-Dec dues
	e-Ck - LCI	\$840.00	Jul-Dec dues
			\$1,289.50
Deposits since last report			\$0.00
<b>Checkbook Balance</b>	as of 15 Jul 24		\$781.96
Known bills/ reimbursements	International dues		
	State and district dues		\$0.00
Known/anticipated income	Dues	\$169.00	
			\$169.00
	<b>Potential available funds</b>		<b>\$950.96</b>
<b>Projects Account</b>			
Check book balance	as of 1 Jul 24		\$10,348.75
Payments since last report	Ck 2319 - John Groefsema	\$250.00	1st half scholarship
	Ck 2023 - KSU	\$250.00	Bush 1st half scholarship
			\$500.00
Deposits since last report			\$0.00
<b>Checkbook Balance</b>	as of 15 Jul 24		\$9,848.75
Known bills/ encumbered funds	2024-2025 expenditures	\$3,900.00	Scholarships
			\$3,900.00
Anticipated income			\$0.00
	<b>Potential available funds</b>		<b>\$5,948.75</b>
2020-2022 donations	District and Club Impact Grant	\$7,606.91	
<b>Petty Cash</b>			
Balance	as of 1 Jul 24		\$146.00
Collections	50/50 Pot and Happy \$\$	\$11.00	
			\$11.00
Disbursements			\$0.00
<b>Current balance</b>	as of 15 Jul 24		<b>\$157.00</b>



# Continuity of Operations

- **BLUF – Make sure someone else can do everything the Treasurer can do!**
- Location of bank or other institution
- Type of accounts and account numbers
- Signatories on accounts
- Federal identification number
- Account passwords and procedures





Questions?

# THANK YOU!



**MOST IMPORTANTLY - HAVE FUN  
ENJOY YOUR CLUB AND STATE LIONS  
ENJOY YOUR SERVICE  
ENJOY BEING A LION**