

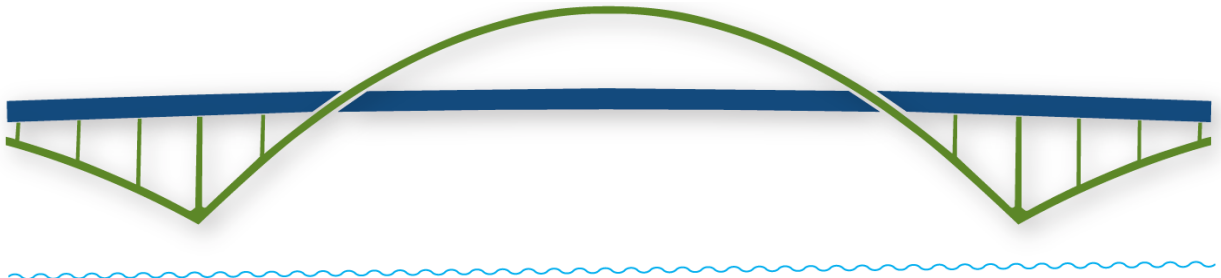
VIRTUAL LIONS TRAINING

2020 - CLUB TREASURER



e-PARTICIPANT MANUAL (PM)

Building a Bridge into the Future



What is the future we want to create?

What is the bridge we want to build?

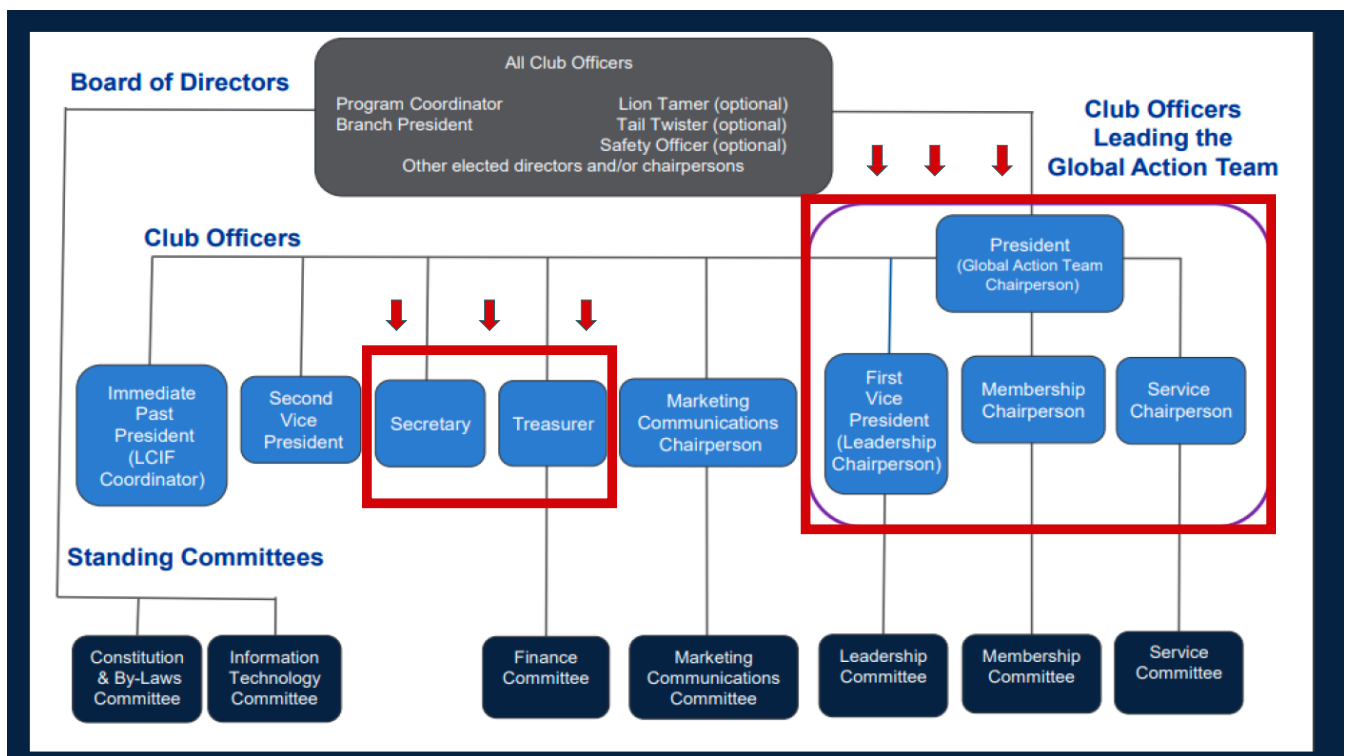
SESSION OBJECTIVES

At the end of this session, participants will be able to:

- Explain the role & responsibilities 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

PRE-ASSIGNMENT

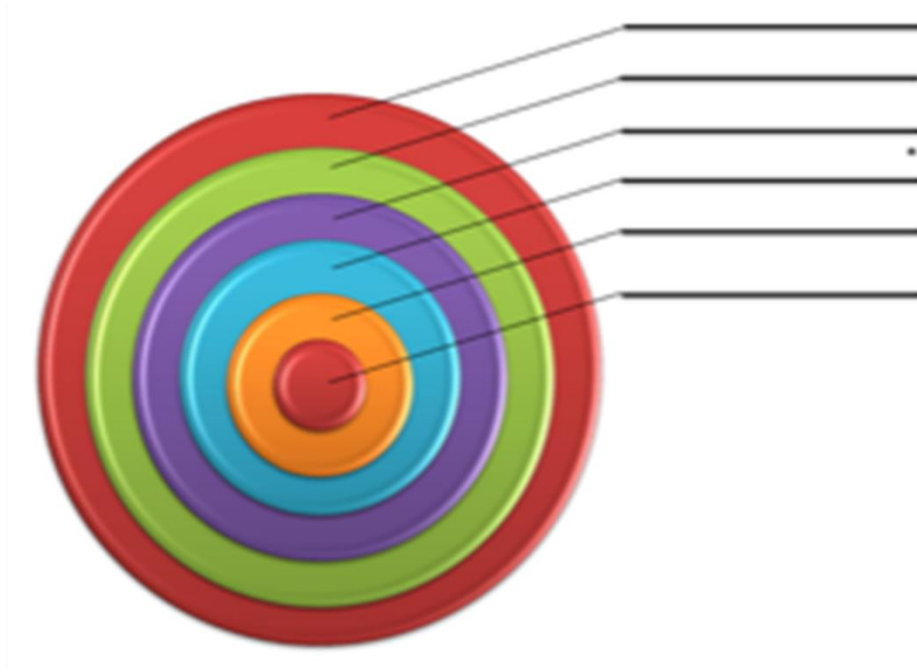
1. Print Participant Manual (PM) for note taking.



Section 1: Introduction

Structure of Lions Clubs International

(Fill in the blanks as you see fit)



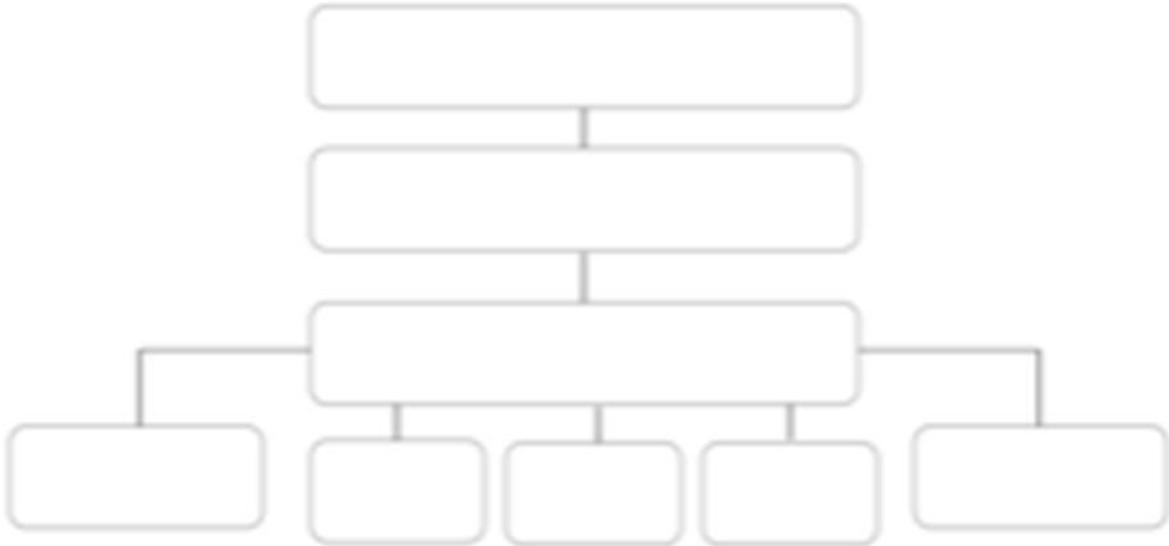
1. _____ clubs make up a zone.
2. _____ clubs make up a region*.
3. A district is comprised of _____ clubs with _____ active members.
4. Several districts in a given area comprise a _____.
5. Each Lions club is in one of seven _____.

***Regions are optional**

Section 2: Your Club Leadership Team

Club Organizational Chart

(Fill in the chart)



As Club Treasurer, you are the Chief Financial Officer of the club!

- *You have limited power (no absolute authority) and your authority to act comes from directives from the board of directors, club members and club's constitution and bylaws*
- *You work in cooperation and have shared responsibilities with your board of directors*

The board of directors includes:

- *the President*
- *the Immediate Past President*
- *Vice-Presidents*
- *Secretary*
- *Treasurer*
- *Lion Tamer (optional)*
- *Tail Twister (optional)*
- *Membership Chairperson*
- *any other elected directors*



B. USE OF FUNDS POLICY

1. **General Policy on Funds Raised from Lions Clubs Activities.** Funds raised from the public must be used for the benefit of the public and community in which the Lions Clubs serve. The International Constitution and By-Laws and Articles of Incorporation (the “governing documents”) provide that chartered Lions clubs shall be not-for-profit of the individual club or its individual members. Consequently, no part of the net earnings of funds raised from the public shall benefit any individual Lions member, or other private individual or entity. These policies are intended to provide guidance for clubs to meet the purposes of the International Association of Lions Clubs. Key in determining the proper use of funds is considering transparency to the public and developing trust from the community in which the Lions operate. How Lions use funds must meet the legal and tax requirements for the local jurisdiction in which they operate.
 - a. **Definition of Public/Activity Funds.** Funds raised from the public are the net earnings of income raised from activities open to the public, public contributions, bequests and money accumulated from invested public funds.
 - b. **Definition of Administrative Funds.** Administrative funds are contributions from Lions through dues, fines, advertisement revenue, rental fees and other individual Lions contributions. These funds may be used for either public projects or for internal Lions use such as meeting and convention expenses, incorporation fees, audit fees, newsletters, bulletins and other club and/or district operating and administrative expenses.
2. **Direct Expenses of Fundraiser.** Direct Expenses of a public fundraiser may be deducted from the proceeds of the fundraiser to replenish the administrative funds used to hold the fundraiser.
3. **Lions Property.** A percentage of the net proceeds from funds raised through the use of property owned by Lions clubs and districts may be used toward the operating and maintenance expenses of the property under the following guidelines.
 - a. **Property Used for Public Purposes.** Expenses for operating and maintaining the property may be paid from public funds to support the use of the property for the public.
 - b. **Property Used for Administrative Purposes.** Expenses for operating and maintaining the property must be paid from administrative funds if the use is for the benefit of the Lions.
 - c. **Mixed Use of Property.** When Lions property is used for both public and administrative purposes, then a pro-rata percentage of the expenses may be paid from public funds related to the percentage of use of the property by the public. For example, a Lions Club House that is used 20% of the time for the public may use public funds to offset 20% of the expenses of maintaining and operating the property.
4. **Political Activity.** As a non-partisan charitable organization, Lions Clubs and Districts (single, sub- or multiple) cannot contribute public or administrative funds to support or endorse an elected official or candidate for local, state, federal or foreign office.

Use of Funds Answer Chart

How Funds Are Raised	Use for Public Projects? (Activity Account)	Use for Administrative Expenses? (Administrative Account)
Administrative – dues, rental fees, fines, advertisement revenue	Yes	Yes
Public – any fundraising event open to the public, public contributions and bequests	Yes	No *
Interest – accumulated investments from money received from the public	Yes	No*
<p><i>Direct Expenses of Fundraiser.</i> Direct Expenses of a public fundraiser may be deducted from the proceeds to replenish the Administrative Account for funds used to hold the fundraiser.</p> <p><i>Lions Property.</i> If the Lions Club (or District) owns property that is used to meet the needs of the community at large, a pro-rata percentage of the proceeds from funds raised through use of the property may be used toward the operating expenses of the property.</p>		

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					
Total Expenses	\$4,230.89	\$4,419.47	\$4,675.00		
Current check book balance	\$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						
Total Expenses	\$2,789.70	\$2,715.85	\$2,471.56	\$2,548.66	\$2,356.70	
Current check book	\$1,709.57					
as of 1 Jul 19						

AUDIT PROCEDURE

KANSAS LION MULTIPLE DISTRICT 17

SOP 3.02, APPENDIX 2.....October 2019

MULTIPLE DISTRICT 17, DISTRICTS, AND CLUBS

PURPOSE

Audits are a very important part of the Lion year. Treasurer books must be audited at the state, district and club level. Constitutions state that:

The State Budget & Finance Committee shall provide for an audit of all State Council funds at least once each year.

The District Governor’s cabinet shall provide for an annual or more frequent audit or review of the books and accounts of the Cabinet Secretary and Cabinet Treasurer.

Lions International Club Officers Book states that the Board of Directors of each Lions Club ensures that the books, accounts and operations of the club are audited annually or, at its discretion, more frequently and may require an accounting or have an audit made of the handling of any club funds by any officer, committee or member of the club. Any member of the club in good standing appointed by the Board may inspect the audit or accounting upon request at a reasonable time and place.

This procedure has been developed to ensure proper audits are conducted throughout the State of Kansas. Questions on the procedure can be posed to the State and District Treasurers at any time.

During the Lions year, each Treasurer must keep accurate records detailing the expense incurred or revenue generated. Original receipts must be obtained and approved by the appropriate District Governor or Committee Chairperson.

The Treasurer will hand over to the Auditor or Audit Committee all Bank Statements for the year, all supporting expense and receipt documents, Financial Statements (or Trial Balance) and proof of 990 submission. Other records may be requested by the auditor or committee for further clarification.

The following guideline was developed to help individuals who possess accounting skills to perform the annual audit of Club/District accounts and records in the areas of cash, cash receipts, cash disbursements and IRS compliance.

PROCEDURE

CASH:

1. Verify the July 1 beginning fund and administrative balances recorded in the Check Register or Account Ledger match the prior year financial statements and the beginning balance on the July Bank Statement. Note any exceptions.
2. Verify the accuracy of the June 30 bank reconciliation calculations. Note any exceptions.

3. Match the totals of the June bank reconciliation to the total of the June 30 financial statements and the June Bank Statement(s). Note any exceptions.
4. Select two to five* reconciling debits (such as outstanding checks) randomly from the June 30 bank reconciliation:
 - a. Trace each debit to the subsequent July bank statement. Note any exceptions.
 - b. Trace the amounts and dates written to the check register to determine the debits were dated prior to June 30. Note any exceptions.
6. If exceptions are noted or the control of the records seem weak, verify the debits and credits recorded by the bank agree with debits and credits recorded in the Check Register and Financial Statements.

CASH RECEIPTS:

1. Review the check register to verify that cash deposits consist of dues receipts, fundraiser proceeds and donations. Note exceptions.
2. Randomly select 10* receipts from the Check Register or Account Ledger for the year ended June 30 and
 - a. Trace amount to supporting documentation and bank statement
 - b. Verify the receipt is posted to the proper fund. (Activities or Administrative Fund)
 - c. Note exceptions
3. If multiple exceptions are noted or the control of the records seem weak, verify an additional 10* receipts and note exceptions.

CASH DISBURSEMENTS:

1. Randomly select 10* disbursements from the Check Register or Account Ledger for the year ended June 30 and determined whether:
 - a. The disbursements were for their intended purpose. Note any exceptions.
 - b. The check number, date, payee name and amount recorded on the returned canceled check agreed to the check number, date, payee name and amount recorded in the Check Register or Account Ledger and to the names and amounts on the supporting invoices. Note any exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. (Activities or Administrative Fund) Note any exceptions.
 - d. Verify that all disbursements have associated receipts and have proper approval other than that of the Treasurer or budget approval. Note any exceptions.
2. If multiple exceptions are noted or the control of the records seem weak, verify an additional 10 receipts and note exceptions.

IRS COMPLIANCE:

Verify, the Secretary or Treasurer files an annual informational return with the IRS. This filing can be accomplished by using Form 990-N (e-Postcard), Form 990-EZ, or Form 990 depending on the gross revenue the club had during its fiscal year. The club's gross revenue is the total amount it received from all sources, without subtracting any costs or expenses.

Club's Annual Gross Revenue IRS Form Required Less than \$50,000 Form 990-N (e-Postcard)

\$50,000 to \$200,000; assets below \$500,000 Form 990-EZ

More than \$200,000; assets equal to or greater than \$500,000 Form 990

The filing deadline with the IRS for any one of the forms is November 15th.

AUDIT REPORT:

The Audit Report must be in writing and addressed to the Club President, District Governor or Committee or Council Chair. The report must include:

- a. The name of the club, district or state audited.
- b. That a review of the bank statements and detail of deposits and disbursements was completed.
 - c. The time frame audited (lion year).
 - d. The name of the checking account and bank used during the review.
 - e. That the review agreed with the beginning and ending account balances.
 - f. Any exceptions noted during the review.
- g. The name of the auditor and associated title or name of members of the Audit Committee

State Audits: Information must be turned over to Auditor or Audit Committee on or before the 1st State Council Meeting. Report of Findings must be completed on or before the 2nd State Council Meeting.

Districts, Clubs, MWR, State Convention and Foundations: Turn required information over to the Auditor or Audit Committee within 60 days of the end of the Lion year and the Audit Findings must be completed within 90 days of year end.

Any exceptions are to be reviewed with the Council/Cabinet/Club by the Treasurer with proof of the correction made to eliminate the exception.

The Audit Report must be voted as accepted and approved by a majority vote.

**If club has more than 100 members double this amount.*

***The above number of entries to check are the minimum. The auditor or committee can check more as they deem necessary for a successful audit.*

Billing for a new member begins the first of the month in which the member enters a club at the average rate of \$3.58 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:

<u>New Membership Dues Billing and Fees --Effective July 1, 2017</u>				
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 st	\$ 21.50	\$ 35.00	\$ 56.50
August	August 1 st	17.92	35.00	52.92
September	September 1 st	14.33	35.00	49.33
October	October 1 st	10.75	35.00	45.75
November	November 1 st	7.17	35.00	42.17
December	December 1 st	3.58	35.00	38.58
January	January 1 st	21.50	35.00	56.50
February	February 1 st	17.92	35.00	52.92
March	March 1 st	14.33	35.00	49.33
April	April 1 st	10.75	35.00	45.75
May	May 1 st	7.17	35.00	42.17
June	June 1 st	3.58	35.00	38.58

Billing for a new Family or Student member begins the first of the month in which the member enters a club at the average rate of \$1.79 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 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 st	\$ 10.75	\$ 35.00	\$ 45.75	\$ 10.75
August	August 1 st	8.96	35.00	43.96	8.96
September	September 1 st	7.17	35.00	42.17	7.17
October	October 1 st	5.38	35.00	40.38	5.38
November	November 1 st	3.58	35.00	38.58	3.58
December	December 1 st	1.79	35.00	36.79	1.79
January	January 1 st	10.75	35.00	45.75	10.75
February	February 1 st	8.96	35.00	43.96	8.96
March	March 1 st	7.17	35.00	42.17	7.17
April	April 1 st	5.38	35.00	40.38	5.38
May	May 1 st	3.58	35.00	38.58	3.58
June	June 1 st	1.79	35.00	36.79	1.79

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

Donation Point of Contacts

Kansas Lions Sight Foundation
c/o Lion Andy Hoedl
15403 W.80th Place
Lenexa, KS. 66219

Kansas Lions Band Foundation
c/o PDG Bill Stenfors
109 E.J. Frick Drive
Manhattan, KS. 66503

Kansas Lions Foundation
c/o PDG Dan Funke
9 Argon
Goddard, KS. 67052
www.kanslionsfoundation.org

KSDS Assistance Dogs, Inc.
120 W. 7th Street
Washington, KS. 66968
(785) 325-2256
www.ksds.org

Leader Dogs for the Blind
PO Box 5000
10039 Rochester Road
Rochester, MI. 48308-5000
(248) 651-9011
www.leaderdog.org

Kansas School for the Blind
1100 State Ave.
Kansas City, KS. 66102
(913) 281-3304
www.kssb.net

Kansas Audio-Reader Network
PO Box 847
1120 West 11th Street
Lawrence, KS. 66044
(785) 864-4600
www.reader.ku.edu

Diabetes Camp
c/o Lion Tom Shearer
District 17-A Treasurer
8600 Broadmoor
Overland Park, KS. 66212
*(Please put Diabetes or Diabetes
Camp in the note on your check.)*



LCI (Lions Clubs International)

<https://lionsclubs.org/en>

LCI Resource Center for Treasurers

<https://www.lionsclubs.org/en/resources-for-members/resource-center/club-treasurer>

*Includes the **Club Treasurer e-Book**, Standard Club Constitution & By-Laws, Best Practices for Financial Transparency, the Lions Learning Center and MyLCI/My Lion*

Lions Learning Center

<https://lci-learnonline-app-prod.azurewebsites.net/>

MyLCI

mylci.lionsclubs.org

Lions University

<https://lionsuniversity.org/>

Go to the Register button on the lower right side of the screen. Once you are registered, search for Club Finances.

Kansas Lions Website

<https://kansaslions.org/>

Kansas District 17-K

<https://kansaslions17k.org/lions-training/>

*Includes Best Practices, the **Club Treasurer e-Book**, 990 instructions and Audit Procedures.*

Kansas District 17-A

<https://kslionsdistrict17a.org/lions-leadership-institutes/>

Includes various leadership opportunities.

Kansas District 17-N

<https://kslions17n.org/kansas-lions-district-17n/links/>

Includes links to Lions websites.

Kansas Incorporation Form and Instructions

https://www.sos.ks.gov/forms/business_services/AI.pdf

Kansas Annual Report Form and Instructions

https://www.kssos.org/forms/business_services/NP.pdf

Kansas Sales Tax Exemption Renewal

<https://www.kdor.ks.gov/Apps/KCSC/Secure/ExpCertListing.aspx>

Notification of Tax Exemption Certificate renewal from the Kansas Department of Revenue

Tax Entity Name: Humboldt Lions Club
 Kansas Exemption Number: KS575GTTRK

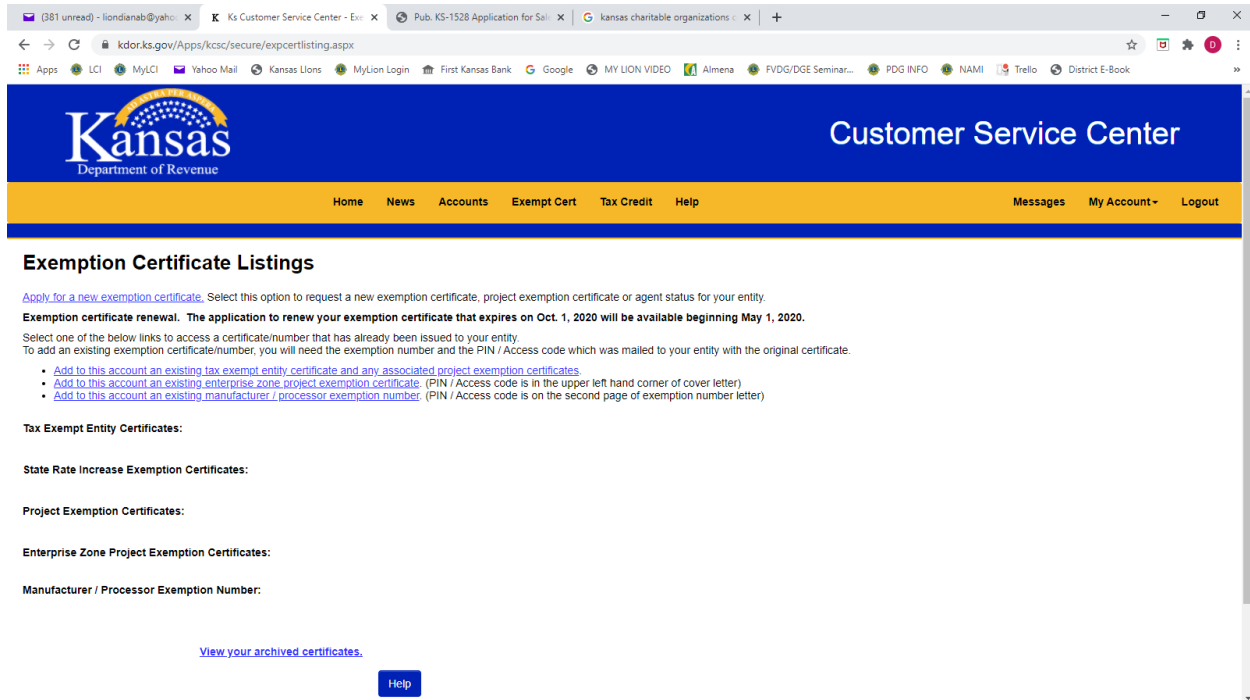
The tax entity exemption certificate for the above named organization is expiring. We have your name and email address as the contact for the exempt entity. The tax entity exemption certificate as issued by the Kansas Department of Revenue provides the ability for the organization to purchase goods and services tax exempt. The current exemption certificate expires on October 1, 2020. You must renew your certificate to continue purchasing tax exempt as retailers will not honor the old certificate after its expiration date.

Click on this link to renew the exemption certificate: <https://www.kdor.ks.gov/Apps/KCSC/Secure/ExpCertListing.aspx>

If you no longer are the contact for this organization, please provide the new contact information to KDOR by email at KDOR_ExemptCertRenew@ks.gov. If you no longer have any contact with the organization, you can disregard this email as a renewal notice will be mailed to the address we have on file if there is no response to this email.

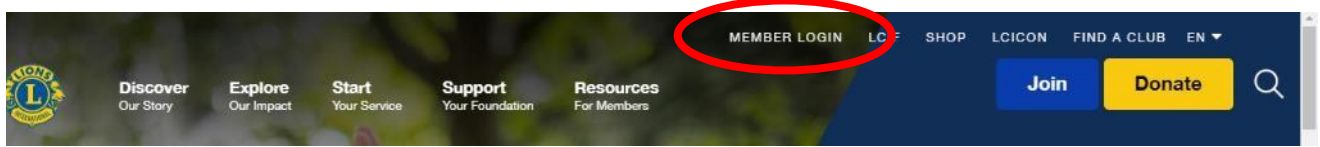
For questions on renewing the exemption certificate, contact 785-296-3081 or leave an email at KDOR_ExemptCertRenew@ks.gov.

Follow the instructions to set up or "REGISTER" yourself for this account.



[LOGGING INTO MYLCI FOR THE FIRST TIME](#)

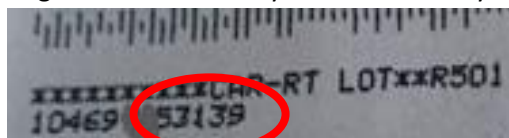
- Go to the LCI web site at <https://lionsclubs.org>
 - At the top of the Home page there should be a title that says, “MEMBER LOGIN” (see below)
 - o Click on this text



- On the next page, if you are already set up with a Lion Account (you have been able to report membership in MyLCI), you can enter your User Name (UN) & Password (PW) in the left side box under SIGN IN
- If you need to set up a Lions Account, pick the “REGISTER” box in the right-side REGISTER box (see below). Once you have set up your account, you will always use the left side SIGN IN box.



- There is some information you will need to have ready in order to set up your account. You will need:
 - Your Lions member ID number
 - Your birthdate
 - Your email or mobile phone #
 - The password you will want to use.
- If you do not know your member ID number and cannot get it from MyLCI or your secretary, you have a couple of choices:
 - Your member ID # is in the mailing label on your LION magazine. It is usually a 6-8 digit number. The 5-digit number that may be to the left is your club #.



- You can contact your Club Secretary, Zone Chair, or someone else you know in a leadership role in the district who has access to MyLCI and they can look up your member ID #.
- **IMPORTANT:** Your birthdate and email or mobile number MUST match what LCI has on file in their database exactly. This has been one thing that has caused users to not be able to set up their Lions Account. The exact match is what LCI uses to help verify it is actually you setting up the account. • Follow the prompts to finish your registration



Additional links and resources can be found at:

<https://kslions17n.org/md-17-treasurer-training/>

Forms, instructions, documents discussed today plus much more. If you need something check here first!

(This document was printed 08/2020. Some dates and/or amounts may change prior to your viewing.)

Thank you!