



100th Anniversary Recognition at the Statehouse

Workshop

The Treasurer's Role and
a Review of ClubExpress

September 15, 2020

Thomas K Gardiner
Treasurer – LWV Indiana





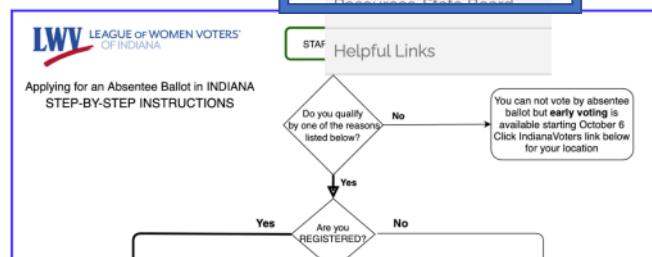
Treasurer's Role

- “Serves as chief financial officer” -LWVUS
 - Receive and disburse monies
 - Present periodic financial reports
 - File regulatory reports
 - Assist budget committee
 - Assist with annual audit

Time is running out!
Register to Vote!
Registration Deadline is October 5
To register, visit the State [IndianaVoters](#) Portal

Registration Ends In
30 | 04 | 34 | 39
DAYS HOURS MINUTES SECONDS
October 5, 2020

Want to get an absentee ballot?
Click the image below for a STEP-BY-STEP



Resources for Local League Treasurers

Treasurer Responsibilities

[Regulatory Responsibilities](#)

A summary of the regulatory requirements for the treasurer

[990N - How to file an 990N ePostcard](#)

All local leagues must file an annual 990N ePostcard with the IRS by 5 months and 15 days after the end of their fiscal year to maintain their non-profit status (e.g. if FY ends June 30, it must be filed by Nov 15)

[IRS 990N ePostcard Filing Site](#)

[Do I need to collect sales tax?](#)

Most of the activities of the local league qualify for exemption from Indiana Sale Tax. Read the attached summary to be sure.

[PMP - What are the current state and national PMP](#) (Per Member Payments)

[Is it Advocacy or is it Lobbying?](#)

A white paper from the LWVUS provides guidance

[Treasurer's Report - Example](#)

An example of a treasurer's report in Excel format

LWVIN Forms

Projects

[Application Form](#) (downloadable Excel format)

[Final Report Form](#) (downloadable WORD format)

Education Fund

[Deposit Form](#) (downloadable Excel format)

[Education Fund and the Local Leagues](#)

Detailed information about the use of the Education Fund

Expense Report for LWVIN business

[Expense Report](#) (downloadable Excel format)

Home News/Events/Photos Voting/Elect

Home > Resources-Treasurer

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Treasurer's Report - Example

An example of a treasurer's report in Excel format

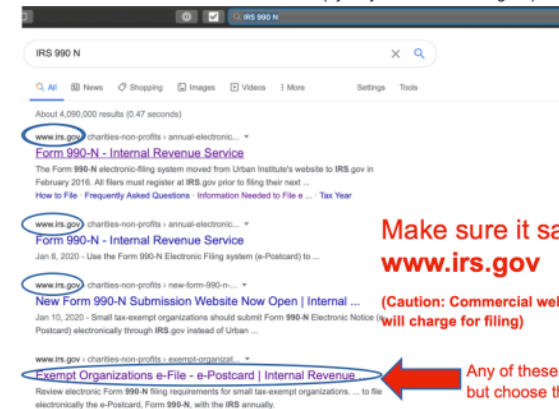
Filing an IRS 990N ePostcard (only if gross receipts < \$50,000)

Notes

- must be filed yearly
- no cost to file
- if not filed for 3 consecutive years, automatic loss of tax-exempt status
- due by 15th day of 5th month after end of tax year (by May 15th for most leagues)

1. Search for "IRS 990N"

See tip in 3 below for shortcut



Make sure it says
www.irs.gov

(Caution: Commercial websites
will charge for filing)

Any of these will get you there
but choose this one if you see it

2. You should see a page like this



100
and
BEYOND

All are easy to do!

Required Filings

- Federal
 - **990N ePostcard** (IRS990 site)
 - Annually, if revenue < \$50,000
- Indiana
 - **NP20 Non-profit Report** (INTIME site)
 - Annually for incorporated leagues
 - **Business Entity Report** (INBiz site)
 - Every 2 years for incorporated leagues
 - (IT-20NP – Unrelated business income –INTIME site)
 - >\$1,000 - Not usually required for local leagues

Required of all
local leagues

Required of all
local leagues

Collect, receive and disburse monies

- Receive
 - Dues
 - Donations
 - Education Fund donations
 - Event Registrations
- Disburse
 - PMP
 - League expenses
 - Insurance, if applicable

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Treasurer and/or Membership Chair

New Members

- Receives and posts dues payment
- Updates national roster

Current Members

- Monitors renewal dates
- Send renewal notices
- Receives and posts dues payment
- Updates national roster

(PMP count date is Jan 31)

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Treasurer receives and posts donation

Local league has process in place to acknowledge and thank donor

If 501(c)(4), donation is NOT tax deductible and must be disclosed

Collect, receive and disburse monies

- Receive
 - Dues
 - Donations
 - ➔ • Education Fund deposits
 - Event Registration
- Disburse
 - PMP
 - League expenses
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Donations are tax-deductible (501(c)(3))

Treasurer sends checks for LWVIN using Ed Fund deposit form (see Resources-Treasurer)

Checks must be directly from donor – local league checks not acceptable

Local leagues responsible for acknowledgements

(See Resources-Treasurer for details).

The image shows a 'DEPOSIT FORM' for the League of Women Voters of Indiana Education Fund. It includes fields for 'To: League of Women Voters of Indiana Education Fund', 'Submitted by', 'Address', 'Tel', 'Email', and 'Date'. There is a table for recording deposits with columns for 'DONOR', 'AMOUNT', 'CHECK NO.', and 'CHECK DATE'. The form also has a section for 'Total Amount' and 'New \$' at the bottom.

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Director and Officers Coverage

Great American Insurance Group
HJ Spier – Agent – Indianapolis
\$1,000,000 Aggregate
ALL LOCAL LEAGUES COVERED

General Liability – all non-incorporated locals

Indiana Farmers Mutual Insurance Co
Tom Plummer Agency – Indianapolis
\$2,000,000 Aggregate
(Separate policies: Porter Co,
Indianapolis, Bloomington-Monroe Co,
Southwestern Indiana)

Present periodic financial reports

- Types
 - Activity report – Income & Expenses
 - Account Balances (Financial Position)
- Frequency
 - At least quarterly – many leagues monthly
 - Yearly to membership
- Software support
 - Quickbooks (desktop or online)
 - Excel spreadsheet

Activity Report

Present period

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September 2020 - Financial Report					
League of Women Voters of Anytown					
Period: 9/1/2020 to 9/30/2020 (Fiscal Year July 1, 2020 to June 30, 2021)					
	Budget Amount	Last Mo YTD	Current Month	YTD	Budget Balance
INCOME					
Dues	\$2,520.00	\$85.00	\$60.00	\$145.00	(\$2,375.00)
Program/Event Revenue	\$ 2,250.00	\$450.00	\$300.00	\$750.00	(\$1,500.00)
Donations	\$ 871.00				
Interest	\$1.00	\$0.00	\$0.00	\$0.00	(\$1.00)
Grant Income	\$300.00	\$0.00	\$0.00	\$0.00	(\$300.00)
TOTAL INCOME	\$ 5,942.00	\$535.00	\$360.00	\$895.00	(\$4,176.00)
DISBURSEMENTS					
PMP - US	\$1,312.00	\$1,312.00	\$0.00	\$1,312.00	\$0.00
PMP - IN	\$615.00	\$615.00	\$0.00	\$615.00	\$0.00
Board Expenses	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
Credit Card Fees	\$45.00	\$4.25	\$0.00	\$4.25	\$40.75
Coalitions	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
Fund Raising	\$ 100.00	\$0.00	\$37.50	\$37.50	\$62.50
Local Meetings/Programs	\$ 1,100.00	\$230.00	\$120.00	\$350.00	\$ 750.00
State/National Meetings	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Education					
Voter Education	\$300.00	\$90.00	\$45.40	\$135.40	\$164.60
Issue Education	\$100.00	\$0.00	\$32.00	\$32.00	\$68.00
Lobbying					
Direct Lobbying	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
Grassroots Lobbying	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
Public Relations/Membership	\$ 150.00	\$0.00	\$85.00	\$85.00	\$65.00
Voter Service	\$ -				
Voter's Guide	\$250.00	\$0.00	\$124.00	\$124.00	\$126.00
Your Government Officials	\$250.00	\$0.00	\$232.00	\$232.00	\$18.00
Forums	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Rent	\$ 720.00	\$60.00	\$60.00	\$120.00	\$600.00
TOTAL DISBURSEMENTS	\$ 5,942.00	\$2,311.25	\$735.90	\$3,047.15	\$2,894.85
Membership	50				
Active	45	including 8 household			
50 yr	2				
Student	3				

Statement of Financial Position

Present periodic financial statement

- Types
 - Activity report – Income & Expense Statement
 - ➔ • Account Balances (Financial Statement)
- Frequency
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ACCOUNT BALANCES	
Checking Account	
Opening Balance	\$5,704.23
Deposits	\$ 55.00
Withdrawals	\$ 2,360.00
Ending Balance	\$3,399.23
Savings Account	
Opening Balance	\$ 4,544.51
Deposits	\$ -
Withdrawals	\$ -
Ending Balance	\$ 4,544.51
Education Fund	
Opening Balance	\$323.00
Contributions Deposited	\$ 300.00
Withdrawals	\$ -
Ending Balance	\$ 623.00
Total Assets	\$8,566.74

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PMP (Per Member Payments)

- National

- Member \$32
- Addl household \$16

No charge for

- Life members
- Students

- State

- Member \$15
- Addl household \$ 7.50

- COUNT DATE – JANUARY 31 (Be sure roster up-to-date!)
- Billed and payable July 1



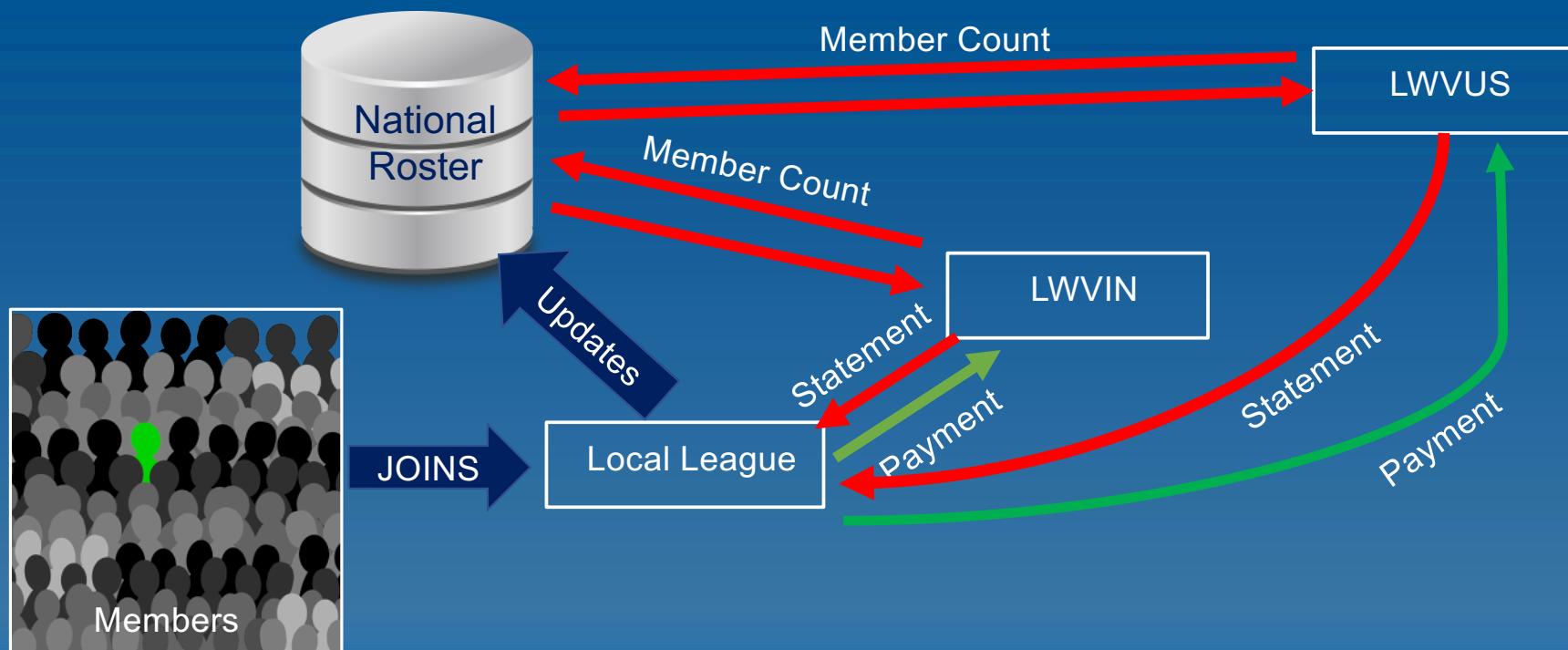


What is ClubExpress?

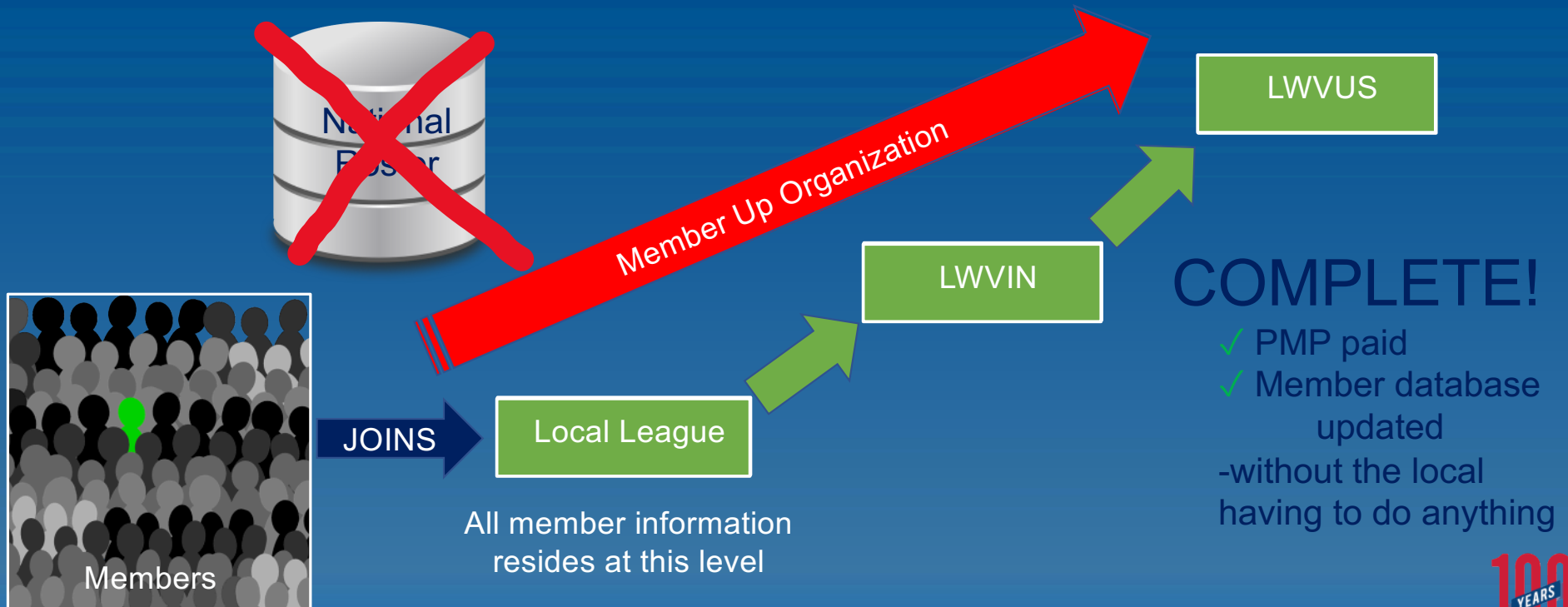
- Web-based subscription club management software
 - Based in Chicago
- Partnering with LWVUS
 - 2.5-year relationship
- Our representative - Jim Mishke
 - National account manager for LWVUS



One back-office example - PMP



One back-office example - PMP



Pros and Cons

- Simplifies administration at local and state level
 - Membership dues / renewals
 - Donations
 - Event registrations / payments
 - Volunteering
 - Newsletters
 - Surveys / blogs / news
 - Photo albums
 - Document Library
 - Integration with social networking
 - No backups necessary
 - Financials are viewable only by local
- LWVUS and 10 states
- Mobile app
- “Easier” local officer transition
- Eliminate local webhosting expenses
- Integrates with
 - Quickbooks Online
 - Quickbooks Desktop if local needs
- Cons
 - Ongoing cost
 - Exit barriers

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Costs

- Locals
 - \$24 /mo (includes 10 members)
 - \$0.10 /mo (per additional member @ US contact price)
 - For example:
 - Muncie-Delaware
 - \$27.10/mo
 - Greater Lafayette— 159 members
 - \$33.90/mo

- Other costs – one-time charges

- Basic website setup and databases
 - Only costs to local league
 - Domain name registration
 - SSL certificate \$40/yr

**Monthly fee and basic setup
paid by LWV Indiana**

Currently live on ClubExpress

- LWV Indiana
- LWV Muncie-Delaware County
- LWV Calumet Area
- LWV Greencastle
- LWV Porter County





ClubExpress Live Demo