**DISTRICT N2**

**Leadership Development Program**

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**2016-17**

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**LEADERSHIP DEVELOPMENT DISTRICT N-2** **OFFICER**’**S** **SCHOOL**

**TREASURER**

**Prepared by Lion Charles Uhlman PDG**

**And Lion Gary Langille, PCST**

**Changes by PCC Lion Bob Lyle**

**“Quality Leadership “the key to our success”**

**Treasurer School**

**1**

**THE TREASURER SHALL:**

(As per Article xii (club funds) form LA 2 EN Standard Form Lions Clubs Constitution and By-Laws)

Receive all monies from the Secretary and otherwise, and deposit the same in a Bank or Banks recommended by the Finance Committee and approved by the Board of Directors.

Pay out monies in payment of club obligations only on the authority given by the Board of Directors. All cheques and vouchers shall be signed by the treasurer and countersigned by one other officer as determined by the Board of Directors.

Have custody, keep and maintain general records of club receipts and disbursements.

Prepare and submit monthly and semi-annual financial reports to the Board of Directors of the club.

Give bond for the faithful discharge of the office in such sum and with surety as determined by the Board of Directors**.**

Deliver in a timely manner, at the conclusion of his/her term in office, the audited financial accounts, funds and records of the club to his/her successor in office.

 **Now** **let’s** **go** **over** **these** **points** **in** **some** **detail**.

**Monies** **Received** From whom

Record project/source

Give receipt

Written details of project/source

Account designation -One time project or ongoing.

**Deposits** How often

 Account designation

**Banking** Bank selection

 Signing authorization

 Activities

 Administration

 Bingo Separate Account

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|  **Expenditures** Project Approval of expenditure Record budget allocation Consistent with policy Pay by cheque Avoid cash payouts  **Signing** **cheques**  Ensure two of three officers sign cheques Not good idea to pre-sign blank cheques |
|  | Treasurer should sign all chequesRecord properly i.e. numbers  |
| **Records/Receipts**   | Keep separate Bank records Keep cancelled cheques/receipts together Keep financial statements in balance  |
| **Monthly** **Statements**   | Prepare ASAP following month end Detail all entries Can include YTD entries or Monthly entries Compare to budget (if applicable) Present to Board with ample copies Details/clarity of report Explain and elaborate  |
| **Semi-annual (optional)**  | Prepare for Board YTD in detail  |
| **Statement**   | Compare to Budget YTD  |
| **Annual** **Statement**   | Report years operations Record minute details Compare to budget/previous year Should be available to all members Important for preparing next year’s budget Incorporation requirement (Discuss) Bond  |
| **Retrieving** **Previous**  | Necessary for continuity  |
| **Records**   | How records are maintained Isolate recurring expenses  |
| **Selecting** a **bank** Treasurer should recommend  Must be accessible  Comfortability  Economy  |

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| **Setting** **up** **Bank**  |  Board authority  |
| **Account**  |  Treasurer and any two  Normally Treasurer/Secretary/President  Order cheques if needed  Be prepared to identify officers to Bank  Cheques properly signed  |
|   |  Not a good idea for relatives (husband/wife) to be signing  |

 Authority

**Activities** **Account** Funds raised from public

 Project net

 Any of net proceeds not for Administration

 All amounts should be in minutes

 CYB ( cover your Butt )

**Administration** Club operation

**Account** Ensure dues adequate

 Tail twister fines,

 50/50 draws, Raffle’s

**Budgets** Have on hand previous years reports

 Historical records

 Submissions by years **of** chairmen’s financial reports

 Project into future (one year)

 Knowledgeable Lions on Committee

 Funds needed to meet goals

 Have approved by Board

 Funds ( as spent ) must be approved

**Bookkeeping** Relate to approved budgets

**Methods**

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| **Current** **records**  |  Balance frequently  |
| **Reconciliation**  |  Service Charges/Interest  Internal Bank charges  ASAP following receipt from Bank  On Line banking allows you to be able to check your bank accounts  any time so do not wait for the bank statement as you can print  one at the end of the month.  Cheques/Deposits outstanding  Items on record since statement date  |

 **Collecting** **Dues** Send notices at beginning of period

 As paid, issue receipt/membership card

 After two/three month’s arrears notify Board/Membership Chair

 Keep Board/Membership Committee advised

 **Uncollected** **dues** Recommend action to Board/Membership Committee

 **District** **Dues** Billed July 1 and January l

 Ensure number agrees with Club records

 Pay dues by cheque

 Life Members are billed by District

 Pay by October 1 and April 1

**International** **Dues** Billed July 1 and January 1

 Ensure numbers agree with Club records

 **Check that family members are billed properly**

 Life Members are not billed

 Pay by October 1 and March 1

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| **International**  | Detailed statement sent to Clubs  |
| **Accounts**  |   | Check for correctness Includes Dues/Supplies/Lion etc. No o/s balance as at March 31Interest on unpaid supplies.Treasurers can now go on line and get a statement from International and as well make payments to International via credit card on line. Go to Lions Clubs International, submit reports, log-in, under club, statements, payment instructions, Canada. Of course you will need a log in ID and a password which you can get on line once the PU 101 is sent in by your secretary.  |

**Personal Benefit.**

Except to further his/her progress in Lionism, no officer or member of this club shall use his/her membership as a means of furthering any personal, political, or other aspiration, nor shall the club, as a whole, take part in any movement not in keeping with its purposes and objects.

**Compensation**

No officer shall receive any compensation for any service rendered to this club in his/her official capacity with the exception of the secretary, whose compensation, if any, shall be fixed by the board of directors.

**Solicitation of Funds:**

No funds shall be solicited from the club during meetings by any individual or individuals who are not members of the club. Any suggestion or proposition made at any meeting of this club calling for the expenditure of money for other than the regular obligations shall be referred to the appropriate committee or to the board of directors for further review.

**MyLCI functions for club treasurer**

**MyLCI Applying for a Password**

Welcome to the LCI Logon Page

New User/ Click here to register now

Put in member number, codes and click on submit

Application form opens up for completion

Select USERNAME, PASSWORD

And questions for future reference

Click on submit

Your PASSWORD should be sent to you by e-mail.

Store your PASSWORD and USERNAME in a safe place.

# TRERASURER USING MyLCI WEBSITE

1. Go to [www.lionsclubs.ors](http://www.lionsclubs.ors/)
2. Put in USERNAME and PASSWORD
3. Click on submit
4. Homepage opens: Click on MyLionsClub on blue toolbar
5. List appears: clock on Statements/dues
6. This page shows opening balance; payments; charges and closing balances for all orders and dues
7. On the far right you can view and print the dues notices and statements
8. You can also pay online

# TREASURER USING SUPPORT CENTER

1. Go to [www.lionsclubs.org](http://www.lionsclubs.org/)
2. Put in USERNAME and PASSWORD
3. Click on Submit
4. Home page opens: On far right on blue toolbar click on support center
5. Drop down menu appears
6. Click on training area and you should be able to perform the treasurer functions of MyLCI

This is only a training area and, when making changes to the data, it does not alter anything on your club’s MyLCI as, when you log off, all changes are erased. Don’t be afraid to practice.

1. The dropdown menu also includes other areas where you can obtain specific information-How Do I?

# TREASURER PAYING LCI STATEMENTS

***CANADIAN PAYMENTS*** *–* When making a payment with a US dollar check on a Canadian bank or a Canadian check on a Canadian bank, the payment should be mailed to the association’s lockbox:

The International Association of Lions Clubs

P.O. Box 2425, Station “A” Toronto, Ontario

M5W 2K5 24

**Online Payments**

*Payments are processed via the Chase payment* website. Partial payments are allowed. Payments can be made with a credit card or with an electronic check. VISA, MasterCard, Discover Card or

American Express

**How to Do It**

1. Go to statements/dues, under MyLionsclub,

1. When window opens go to line Current Balance as of month.

1. Next to the balance click on PAY NOW. On the next page click on MANAGE ACCOUNT and this will take you through the payment process using a credit card or electronic cheque**.**

Direct any inquiries concerning the club’s account to the Accounts Receivable

Department. The fax number is 630-571-1683. The e-mail address is **accountsreceivable@lionsclubs.org**

# Provided by Legal Division at LCI



## Use of Funds Chart and Information Sheet

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| **How Funds Are Raised**  | **Use for Public Projects? (Activity Account)**  | **Use for Administrative** **Expenses? (Administrative Account)**  |
| **Administrative** – dues, rental fees, fines, advertisement in newsletters to Lions  |  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\*   |
| *\*Direct expenses may be deducted from a public fundraiser to replenish the Administrative Account. Also, if a Lions building is used to meet the needs of the community at large, the club may deduct an amount of the proceeds of each activity held at the clubhouse to go towards the operating expenses of the building.*  |

**Activity Fund (Public)**

All funds raised from the public must be returned to public use, including money accumulated from invested public funds. These funds may not be used for administration, to benefit a member, or for travel and meeting expenses for conventions.

Administrative Fund

Administrative funds are supported through contributions from Lions through dues, fines and other individual contributions. It is possible for Lions Clubs to fund their administrative account in the following manner:

Private fundraising activity limited to Lions Clubs members and their spouses

Advertisement proceeds for Club Newsletters

Donated member compensation for work as individual citizens at non-lion events, while not dressed or identified as Lions

Deduct direct operating expenses of a fundraiser

If the Lions building is used to meet the needs of the community at large, the club may deduct an amount of the proceeds of each activity held at the clubhouse to go towards the operating expenses of the building.

**LEGAL OPINION ADOPTED BY THE INTERNATIONAL BOARD OF DIRECTORS**

## FUNDS RAISED FROM ACTIVITIES

**QUESTION:**

May funds raised from the public be used for administrative or other non-public purposes?

**OPINION:**

No. The Articles of Incorporation of The International Association of Lions Clubs state that the association is organized, among other things, "to govern all such chartered clubs so that they shall be non-political, non-sectarian, not for profit of the individual club or its individual members."

Therefore, the Articles of Incorporation of The International Association of Lions Clubs expressly forbid that any part of the net earnings from activities shall inure to the benefit of any individual Lion or Lions club. Since districts are created by the association to facilitate its administration of individual Lions and Lions clubs, this proscription, by implication, runs to district administrative expenses as well.

The wisdom of this proscription is clear. To finance and fulfill their basic function of service, Lions clubs ask the public to patronize fairs, circuses, raffles, show and the like, and to purchase products infinite in variety. This public support is sought, and given, on the mutual understanding that the net funds raised thereby will go to finance some community need. Consequently, any diversion of such funds to other purposes constitutes a breach of faith with the contributing public. The proscription in the article quoted exists to prevent any such breach and to protect and preserve the image of Lions Clubs International. Therefore, the use of any such funds to finance convention trips, politics or candidates, or administration dues, deficits or expenses at the club, district, or international level is a breach of faith and an express violation of the basic document of the association.

This opinion shall be interpreted to mean that there shall be no public solicitation of funds to defray administrative expenses of a Lions club.