Ruritan

Club Treasurer's Journal

Ruritan Club

Club Treasurer

Sample Treasurer's Monthly Report Instructions

This handbook contains a ***sample*** Treasurer's Report for the treasurer's use. This report form should be completed with information from bank statements, the cash journal pages and member dues pages in this handbook, or other records that the club uses to track its finances. This form is for the club's records and is designed to help the club treasurer prepare a report for the club's monthly meeting. ***Photocopy additional forms as needed***.

Each report form contains the following entries:

1. **Beginning Balance** -- from bank statements, previous year's audit reports, etc.

2. **Deposits** -- receipts from members' dues, fundraisers, payment of fines from members, interest or dividend income, or other income sources.

3. **Disbursements** -- checks written from the club's account (including rent, utilities, fundraising supplies) , donations to the community or Ruritan National Foundation, meals costs, etc.

4. **Cash/Investments** -- balance of the club's petty cash and income earned from savings or other investments.

5. **Total Assets** -- Total Deposits plus Total Cash/Investments, minus the Disbursements for this period.

6. **Delinquent Dues** -- record the names of members who owe dues payment, along with the amount owed.

7. **Signature and Date** -- sign name and the date submitted to the club.

8. **Notes Section** (reverse side) -- use this section to record explanations or transactions decriptions.

Sample of Monthly Club Treasurer's Report

(copy as needed)

_____

Ruritan Club

Balance at Beginning _____, _____ **$_____**

Deposits:

Member Dues ..... $_____
Fundraising Income ..... $_____
Fines ..... $_____
Interest and Dividends ..... $_____
Other ..... $_____
..... $_____
..... $_____

Total Deposits .....$_____

Disbursements for period: _____ to _____

_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____

Total Disbursements .....$_____

Cash/Investments

Petty Cash (Balance at period ending _____ , _____ $_____
Savings and Investments
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____
_____ ..... $_____

Total Cash/Investments .....$_____

Total Assets (Total Deposits + Total Cash Investments - Total Disbursements) **$_____**

Delinquent Dues

_____	$_____	_____	$_____
_____	$_____	_____	$_____
_____	$_____	_____	$_____
_____	$_____		
_____	$_____		

_____ Club Treasurer

_____ Date

Member Dues Record

	Club Member's Name (Add new member only after initiation fee and dues are paid)	**Balance Forward**		**First Quarter**					
				January		**February**		**March**	

Member Dues Record

	Second Quarter			Third Quarter			Fourth Quarter		
	April	May	June	July	August	September	October	November	December

CASH JOURNAL

MONTH_____ YEAR_____

		Description		Receipts							
	Date ____	Description of Transaction: Record Receipts and Disbursements in this section.	Ck # or CASH	Dues and/or Initiation Fees		Fundraising Project Income		Rent		Other Receipts	
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CASH JOURNAL

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Statement of Club Assets

	Date _____		Date _____	
	Beginning of Year		Beginning of Year	
Balance in Bank				
Dues Receivable				
Bonds, Note, Etc.				
Inventory				
Special Funds				
Total Assets				

Statement of Club Liabilities

	Beginning of Year		Beginning of Year	
Balance Due for Meals				
Balance Due Ruritan National				
Balance on Obligations				
Total Liabilities				
Net Worth of the Club				

We, the members of the Auditing Committee, certify that we have this _____ day of _____, _____, audited the accounts of the _____ Ruritan Club and find them complete, well-kept, and accurate.

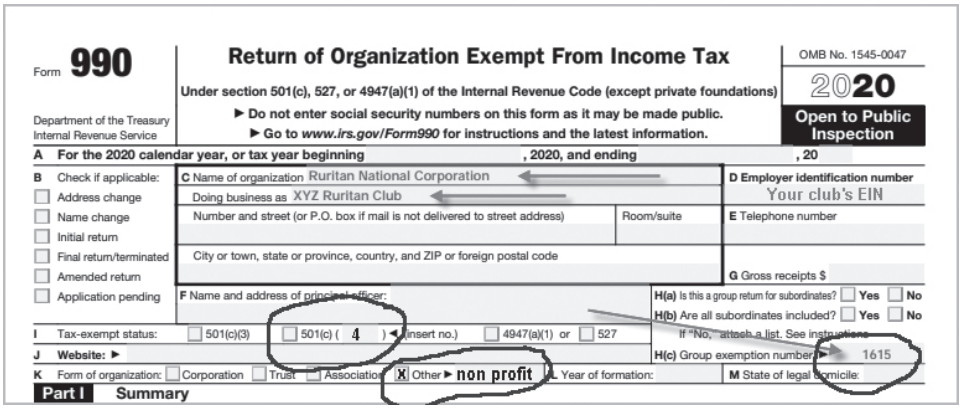
_____ Auditing Committee Chair

_____ Auditing Committee Member

_____ Auditing Committee Member

TAX INFORMATION FOR CLUB TREASURERS

ALL CLUBS BELONGING TO RURITAN NATIONAL ARE EXEMPT FROM PAYING FEDERAL INCOME TAX. Because your club is affiliated with Ruritan National, it is exempt from paying federal income tax under Section 501 (c) (4) of the 1954 Internal Revenue Code. Ruritan National was notified of its exemption on January 22, l964. The letter was signed by R.J. Staken, Acting Chief, Exempt Organization Branch of the U.S. Treasury Department. Exemption under this section not only relieves the club of responsibility for paying federal income tax on funds raised, but also from paying federal excise taxes on members' annual dues. Ruritan National's Group Exemption Number (GEN) is 1615. However, all Ruritan clubs must file some form of the IRS 990. The 990N (postacard) may be filed on line for clubs earning less than $50,000 a year. **Clubs filing the 990EZ or the 990 should remember to show the group number (1615) on their return.**



Form **990** — **Return of Organization Exempt From Income Tax** — OMB No. 1545-0047 — 2020

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

► Go to *www.irs.gov/Form990* for instructions and the latest information.

Department of the Treasury, Internal Revenue Service — Open to Public Inspection

A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20

B Check if applicable: Address change; Name change; Initial return; Final return/terminated; Amended return; Application pending

C Name of organization: Ruritan National Corporation

Doing business as: XYZ Ruritan Club

Number and street (or P.O. box if mail is not delivered to street address) — Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number: Your club's EIN

E Telephone number

G Gross receipts $

F Name and address of principal officer:

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) (4) ◄ (insert no.) 4947(a)(1) or 527

J Website: ►

H(c) Group exemption number ► 1615

K Form of organization: Corporation Trust Association X Other ► non profit

L Year of formation:

M State of legal domicile:

Part I Summary

As the Ruritan Club Treasurer you must also:

(1) Keep accurate records of all its financial transactions. The format of this Treasurer's Handbook will help keep appropriate records for the club. Keep this handbook as a historical record of the club's finances during each treasurer's term of office.

(2) Send the names and addresses of officers to the Ruritan National Office as soon as they are elected. Any changes in officers should be reported by the club secretary as soon as such changes occur. A form is provided in the Ruritan Secretary's Handbook for recording officer changes.

(3) BE AWARE THAT EACH RURITAN CLUB IS REQUIRED TO FILE SOME FORM OF THE 990 "RETURN OF ORGANIZATIONS EXEMPT FROM TAX" BY MAY 15 EACH YEAR. See more at the bottom of this page.

(4) PAY STATE SALES AND USE TAX, except clubs that are exempted from such taxes by the State Department of Taxation in the state in which the club resides. The federal income tax exemption does not exempt Ruritan clubs from paying state and local sales and use taxes. Each club should determine local requirements and conform with them. If there are questions about the club's state sales and use tax status, contact your State Department of Taxation.

Ruritan National must submit copies of the national, district, and club directory each year to the IRS as the official roster of clubs affiliated with Ruritan National. NOTE: All club records should be kept together along with Employer Identification Number, copies of the 990 forms which have been filed, as well as copies of all correspondence with the Internal Revenue Service. ***These records are not personal property but belong to the club.*** Retiring officers should see that their successors get these official records.

EACH CLUB NEEDS AN EMPLOYER IDENTIFICATION NUMBER: The employer identification number is like an individual's social security number and is used to identify the club with the Internal Revenue Service. A club should have only one such number. If the employer identification number is not known, check with last year's officers. If a 990 form was filed last year, this number will appear on that form. The Ruritan National staff can also provide you with your club's EIN. (The exception may be Ruri-Teen clubs associated with a school. those clubs often use the schools' EIN.)

CONTRIBUTIONS TO RURITAN CLUBS ARE NOT TAX DEDUCTIBLE: Individual contributions to Ruritan clubs are not tax deductible on the individual's income tax return. Tax exemption under 501 (c) (4) does not allow individuals to claim tax deductions on contributions to Ruritan clubs. However, contributions to the RURITAN NATIONAL FOUNDATION CAN BE DEDUCTED ON THE INDIVIDUAL'S INCOME TAX RETURN. For more information on the Ruritan National Foundation, write to: Ruritan National Foundation, P.O. Box 487, Dublin, VA 24084 or call 1-877-787-8727 #302.

ALL Ruritan Clubs are required to file SOME version of the Internal Revenue Service 990 form. Please visit *http://www.irs.gov/eo* to determine which form your club should file.