



The USA Council of Serra International

Treasurer's Manual

"Pray, therefore, the Lord of the harvest to send out laborers into his harvest." (Mt. 9:38)

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The purpose of this manual . . .

This manual is intended primarily for the club treasurer. It also will be helpful to the members of the club board of trustees as well as club finance committee, where one is formed.

This manual provides for the maintenance of the accounts of a Serra club on a cash basis rather than on an accrual basis. Under the cash basis of accounting, income is recorded when it is actually received, either in the form of cash or its equivalent, and expenditures are recorded when the disbursement is actually made in cash.

Being an Effective Club Treasurer

The club treasurer is the steward of the club's finances and therefore has an important responsibility. As custodian of the club's funds, the treasurer should maintain a full and complete record of all cash received and disbursed.

The USA Council Office

The USAC Office houses the professional staff who keep the organization functioning on a day-to-day basis. The offices are located at 65 East Wacker Place, Suite 802, Chicago, IL 60601. Phone: (888) 777-6681, USA only; FAX (888) 777-6803.

The staff:

- prepares timely, informative and educational literature
- updates manuals and literature as needed
- publishes the **serraUSA** magazine and the **Serra Leader** newsletter
- provides information and assistance as requested
- organizes various meetings including the bi-annual SuperWeekends
- works with other vocation-related national organizations to further the objectives of Serra International
- maintains the databases for USAC membership, clubs, districts and regions
- prepares or causes to be prepared all Federal 990 and other Governmental reports
- produces and maintains www.serraus.org, the official USAC website

As a resource, the office:

- mails out audio visual aids and written material for club meetings
- sells Serran merchandise

RESPONSIBILITIES

The duties of the club treasurer are defined in the recommended local club bylaws as follows:

Section 8. The treasurer shall be chairman of the finance committee. He or she shall collect all dues, keep the books and accounts and have custody of all funds of the club. He or she shall render periodic reports of the financial position of the club as directed by the president, attend to the payment of all bills and obligations, and have such further duties as ordinarily pertain to the office of treasurer. He or she shall deposit all funds of the club in the account of the Serra Club in a bank designated by the board of trustees. He or she shall make semi-annual financial reports to Serra International on forms supplied to him or her.

Other responsibilities:

- obtains financial statements of preceding fiscal year from predecessor
- sets club dues
- prepares periodic reports of the club as directed by the club president including:
 - financial status of club at each trustee meeting
 - status of delinquent payment of dues by club members
- pays all bills and obligations
- arranges, through resolution of the trustees, for new signatures for all banking accounts
- along with the club secretary and vice president for membership, maintains an up-to-date roster of members
- performs such further duties as ordinarily pertain to the office of treasurer

Dues

Serrans pay dues to the club to cover all club expenses, regional and district fees, club Foundation assessments and Serra International and USA Council per-capita dues. When a treasurer sees that expenses have increased to the point where a dues increase is necessary, he or she should make a recommendation to the club board of trustees.

CLUB DUES

All full club members are required to pay dues which include Serra International and USA Council per-capita dues (see next section). Serra International dues are due on July 15 and January 15. The club board of trustees determines when club dues are owed. Associate members, though not required to attend meetings, pay the same dues as regular members. Club dues may include:

- the cost of the meeting meal
- additional charges for the cost of guests' and potential members' meals

PER CAPITA DUES STRUCTURE

- **Full Members.** The per capita for full members is \$74.00 per year. Of this amount the Serra International dues are \$32.00, which includes a subscription to *the Serran* magazine (two issues per year). The USA Council dues are \$42.00, which includes a subscription to the *serraUSA* magazine (four issues per year).
- **Spousal Members.** Serra International and the USA Council have reduced the dues for a full member's spouse. **A member's spouse pays 50% of the total dues, or \$37.00.** Each individual is a full member of the local club, USA Council and Serra International. The member can vote and hold office; however, only one copy of the magazines is sent to each household.
- **Associate Members.** Every Serran must be an active member. However, if a member has been active in the affairs of the club for a period of three years, but can no longer be active because of age, health, change of occupation, or working hours and cannot make the attendance requirements, he or she may be excused from the requirements of active membership by a two-thirds majority vote of the club's board of trustees. Such a member may be designated as an associate member. An associate member shall be entitled to all the rights and privileges of club membership, except the right to vote and the privilege of holding club office. **Associate members pay the same dues to Serra International and the USA Council as full members.**

Continued on next page

Fiscal Year

The fiscal year for the USA Council is June 1 to May 31.

Delinquent Dues

When members are delinquent in paying dues, ask the club newsletter editor to provide general reminders. After several reminders, board members should pursue collection. Lack of payment combined with nonattendance could signal a member's declining interest in club activities. Therefore, board follow-up is important.

Membership Forms

The USAC Office has three types of membership forms for club use. They are:

- New Member Forms
- Club Transfer Forms
- Exit Survey Forms

Clubs are not required to use the above forms but are encouraged to do so. These forms request specific information that is needed in the USA Council Chicago office. Many clubs design their own forms and send a copy to the USAC Office. Locally prepared forms should contain, as a minimum, the information contained on USAC Office forms.

These forms are available in the appendices of this manual, from USAC headquarters or at www.serraus.org.

- **Honorary or Lifetime Members.** Serra International's Policy Manual states that there shall be no honorary memberships in Serra.
- **Members-at-Large.** Article VIII, Section 6 of the Serra International Bylaws defines two categories of membership-at-large:
 1. Serrans who were members of Serra clubs whose charters were revoked or for Serrans who relocate to areas where there is no Serra club.
 2. A ... person [who] resides in area where there is no Serra club. The governor of the district or, if no district exists, the governor of an adjacent district, will provide for the required education of these new members in the objects and purposes of Serra.
 - Members-at-large shall be under the immediate direction and supervision of the district governor, shall pay dues to Serra International in the amount required by Article XI of these bylaws, and shall be entitled to all the rights and privileges of membership in Serra International except the right to vote and the privilege of holding office. This means that **dues for full membership-at-large is \$74.00 per year; spousal membership is \$37.00 per year.**
 - Members-at-large will receive the magazine, attend regional or district conventions and the Serra International conventions. Members-at-large do not have delegate privileges at the annual international convention.
- **Members under 35 years old.** The USA Council has discounted dues of \$37.00 per year for members 35 and younger. Those who wish to take advantage of this discount are required to complete the membership application and profile. Copies are available at no cost from the materials' catalogue; they may also be found in the appendix of the Membership Manual. The new member seeking the dues reduction must supply the date of birth of the new Serran and a statement on the option for the magazines -- we have not included the magazine with discounted dues. **An additional \$12.00 will be charged to those who elect to receive the *serraUSA* magazine. Dues will no longer be discounted beginning at the first pay period following the member's 35th birthday.**
- **Snow Birds.** Many northern Serrans spend the winter months in warmer climes. During these months they often meet with the Serra club local to their warm-weather retreat. The policy to standardize the membership and dues obligations for these so-called "snow birds" is as follows:
 - The *home* club alone will be credited with the Serran's membership and collect Serra International and USA Council dues.
 - Any adjustment of local club dues for the Serran's transitory residence changes will be the sole responsibility of the *home* club and the snow bird (adoptive) club.
 - Changes in the mailing address for the *serraUSA* and *the Serran* magazine will be the responsibility of the individual Serran.

- **Chaplains.** Membership is limited to lay men, women and permanent deacons. Each Serra club has a chaplain. A chaplain is not required to pay dues, but does receive the magazines as gift subscriptions for \$12.00 per year. The club invoice will include this charge.

INITIATION FEES

- An initiation fee for each new member is required by the Serra International Bylaws. **The fee is currently \$8.00, or 25% of the Serra International dues (\$32.00).**
- The initiation fee for Members-at-large is \$15.00. These new members will be provided with the following:
 - Handbook for Serrans
 - lapel pin
 - plastic prayer card
 - membership certificate
 - Serra pocket folder
 - biography of Blessed Junipero Serra
 - back issue of *serraUSA* and the *Serran* magazines

BILLING PROCEDURE - USA COUNCIL

The fiscal year for the USA Council is June 1 to May 31. Invoices are sent two times a year: June 1 and December 1. Dues are payable on or before July 15 and January 15.

- The USA Council will send the invoice to the Serra club Treasurer. Each invoice includes a club roster of members on record. The rosters include information about the club, current club officers, club meeting locations and times, club members' names and addresses in alphabetical order, the name of the Chaplain, gift subscribers, and spouses.
- At each billing cycle, each Serra club is asked to review their club roster enclosed with the invoice and make appropriate changes. These changes may include new members, changes of address for current members, deceased Serrans and members who have resigned from the club. For new members the club should submit the new member's application form (pp. 10-11). This permits us to enter the most complete data record into the membership database.
- Serra clubs should submit their new members' applications and initiation fees throughout the year, along with the pro rata portion of the per capita dues. Delaying the submission of new member information delays any mailings directed to the members, including the magazines.

BILLING PROCEDURE - SERRA INTERNATIONAL

Serra International collects their portion of the per capita dues through their system, Serra Online. Each club must contact Serra International at 800.488.4008 to obtain a user name and password.

Unofficial Membership Categories

Honorary

The International Board has prohibited "honorary" memberships because all members are expected to participate in the vocation activities of their local club.

Lifetime

Individual clubs have declared long-term members as "Lifetime" members even though no official membership category exists. In order to meet the requirements of the Serra International Bylaws, the club must do one of the following:

- list the member as a "gift subscriber" and pay for their continued subscription to the magazines, or
- pay the member's per capita dues out of club funds.

Gift Subscriptions: Share Serra!

If your club would like to share the magazines with any friends, parents of priests, seminarians, clergy or other interested parties, you may add these people any time as gift subscriptions to the club roster.

Budget

The treasurer, with the advice of other board members, prepares an annual budget. When creating your budget, consider the following:

Charges for Materials

Orders of materials by any club officer or member must be paid for at the time of ordering by presenting a credit card number.

Materials for use in forming a new club will not be charged to the club. The USA Membership Committee assumes the cost of all materials for clubs-in-formation as a part of its efforts to support the work of Serrans who are forming new clubs.

- current number of members
- estimated number of members that will resign during the year
- estimated number of members who will join during the year (consult the vice president for membership and the Membership Committee for information on planned membership drives and the number of new members they expect to enroll)
- amounts of guest luncheon fees and honorariums throughout the year (consult the vice president for programs and the Programs Committee for a listing of speakers and their anticipated fees)
- printing of club stationery
- general postage
- materials, postage and printing of club newsletter
- cost of materials for specific programs such as:
 - vocation affirmation programs such as birthday and anniversary cards for priests and religious; bishop's banquet
 - vocation awareness programs such as essay contests and their prizes; altar server certificates and medals
- cost of meeting space and food for other events like retreats and Days of Recollection

Tax Status

Serra International received a letter from the U.S. Treasury Department on Sept. 7, 1949, exempting Serra International and subordinate clubs from federal income tax. This exemption was reconfirmed on April 8, 2004. All subordinate U.S. clubs are covered under Serra International's group exemption number (1059) as tax exempt 501(c)(3) clubs.

Individual clubs may wish to file for exemption from local state sales tax laws or may wish the USAC office to file for them. If you presently do not have a state sales tax exemption you may wish to pursue obtaining one.

Tax Records

As a part of the new club chartering process and new U.S. Serra Clubs apply for an Employer Identification Number (EIN) from the Internal Revenue Services. This number is essential to be included under Serra International's and the USA Council group exemption. Clubs are not required to file Form 990 annually because they are below the filing limit of \$25,000. If the club has income from all sources of over \$25,000, the USA Council will file the 990 for the club.

The Council annually updates the IRS listing of all clubs in the United States.

Insurance

All subordinate clubs are covered by insurance policies maintained by the USA Council, and accordingly no insurance need be purchased by the local clubs.

Certificates of insurance can be obtained when required by calling the USA Council Chicago office.

Accounting Procedures

An elaborate accounting system is not required. A sample chart of accounts is included in Appendix C. Simple cash receipts and disbursement journals available at stationery stores, or columnar pads are suitable for club accounting records. Spreadsheets are available from the Chicago office in Lotus and Excel formats. Appendix D and E are sample Cash Receipts and Disbursement Journals. To facilitate maintaining the financial records of the Serra club, the club treasurer may wish to use commercially available systems such as Quicken or similar systems.

CASH RECEIPTS

Entries are made in a suitable cash receipts journal for all cash received. The entries may be made in such detail as desired by the individual treasurers of the Serra clubs, but it is recommended that the source and amount of each individual receipt be shown either in the cash receipts book, on the duplicate deposit slips, or in a memorandum record so that a complete record of all cash receipts is always readily available. The monthly total of receipts should agree with the deposits in the bank.

Collection of dues and initiation fees should be posted from the cash receipt book to the appropriate member's ledger or account card. A list of delinquent accounts should be presented to the board of trustees at each of their meetings for appropriate action.

Cash receipt books are required to be retained permanently.

CASH DISBURSEMENTS

Cash payments should be made by checks drawn on the club's bank account. It is satisfactory to require only one signature on such checks.

Each check should be entered separately in a suitable disbursements journal. The treasurer may wish to establish accounts (or columns) in the cash disbursements journal to facilitate preparation of the monthly statements. The cash disbursement journal must be retained permanently. Canceled checks may be discarded after seven years.

BANK BALANCE

The cash balance at the end of each month should be reconciled with the balance on deposit with the bank as shown in the statement accompanying the paid checks. These reconciliation should be retained in the Treasurer's files for a minimum of two years.

Continued on next page

MONTHLY STATEMENTS

A suitable statement of cash receipts and disbursements (Appendix F) should be prepared monthly for submission to the board of trustees of the local Serra club. If possible, the monthly summary should be mailed to the board in advance of the meeting. The year-end report should be retained permanently. Other monthly or quarterly reports may be discarded.

A detailed list of receivables should accompany the statement to the board. This enables board members to pursue collection of outstanding dues.

ANNUAL REVIEW

The Treasurer will be required to submit all records of receipts and disbursements to the Club Audit Committee for review.

Appendix A -- New Member Form

Appendix B -- Club Transfer Form

Appendix C -- Chart of Accounts

Appendix D -- Cash Receipts Journal

Appendix E -- Cash Disbursements Journal

Appendix F -- Statement of Cash Receipts and Disbursements

Appendix G -- Member Profile Update and Club Exit Survey

Appendix H -- Club Treasurer Position Description



USA COUNCIL OF SERRA INTERNATIONAL NEW MEMBER FORM

Serra Club of _____

Club Number _____

District Number _____

Title	Last Name	First	M.I.	Nickname
Home Address	Street Address	City	State	Zip
Seasonal Address	Street Address	City	State	Zip
Business Information	Name of Business	Position		
	Business Address	City	State	Zip
Telephone	Home:	Business:		
Fax		Email		

At which address do you prefer to receive Serra correspondence? Home _____ Business _____	If you have a summer/winter (seasonal) address, please tell us when to start and stop sending mail there: Start date: _____ End date: _____
--	---

Date of Birth: _____

Spouse	Last Name	First	M.I.	Nickname
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If you are married to a Serran with full membership, you are entitled to discounted dues. To be eligible, both you and your spouse must be current members of a Serra club. The second membership is discounted by 50%. If you are under 35 years of age, you are also entitled to 50% off of the dues; you are required to provide your date of birth above if you wish to be eligible for the discount. A subscription to "serraUSA" magazine is not included in the discounted dues structure. The subscription is an additional \$12 per year.

Is your spouse a member? Yes No	If you are a spouse member or under 35, do you wish to receive the magazine? Yes No
---	---

Sponsor	Name
New Serran:	<i>Signature</i>
Received by club officer:	<i>Signature, Office</i>
Date joined:	Date submitted:

When you submit this application, please include your initiation fee (25% of Serra International portion of per capita dues; this amount applies as is for discounted dues members as well).

If you wish to terminate your membership, please do so in writing. Please address your correspondence to your local Serra club or to: The USA Council of Serra International, 65 E Wacker Pl., Suite 802, Chicago, IL, 60601.



**USA COUNCIL OF SERRA INTERNATIONAL
MEMBER RECORD UPDATE AND CLUB TRANSFER FORM**

e-mail: serraus@serraus.org website: <http://www.serraus.org>

To: Serra Club of		Club Number	District Number	
From: Serra Club of		Club Number	District Number	
<i>Contact Information</i>				
Title	Last Name	First	M.I.	Nickname
Home Address	Street Address	City	State	Zip
Seasonal Address	Street Address	City	State	Zip
Business Information	Name of Business	Position:		
	Business Address	City	State	Zip
Which address do you prefer for your mail?		If Seasonal		
Home <input type="checkbox"/>	Business <input type="checkbox"/>	Seasonal <input type="checkbox"/>	Start date:	End date:
Telephone	Home:	Business:	Other:	
Fax	Home:	Business:		
Email	Home:	Business:		
<i>Additional Information</i>				
Spouse	Last Name	First	M.I.	Nickname
<i>Please indicate all the changes that apply:</i>				
Is the spouse a member?	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Returning Member:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Club Transfer:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Address Change:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Seasonal Address Change:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Change to Associate Member Status:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Change to Member-at-Large:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Gift Subscription:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Member Resignation:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Member Deceased:	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
Date Submitted:	Effective date of change:			
Club Officer: Signed _____			Date _____	
Serran: Signed _____			Date _____	
Please note Serra International waives the initiation fees for returning Serrans and those Serrans that transfer Serra clubs. Mail this form to: USA Council of Serra International • 65 E Wacker Pl • Suite 802 • Chicago IL 60601				

Suggested Chart of Accounts

The following are suggested minimum accounts or categories for accumulating and reporting revenue and expenses. Each club should develop their own set of categories that are appropriate to their particular club.

Receipts:

Dues
Initiation Fees
Meals
Foundation Assessment
Social Affairs
Special Contributions or Receipts

Disbursements:

Per Capita
Initiation Fees
Meal Cost
Foundation
Guest Speakers
Club Newsletter
Stationery, supplies and postage
Printing
Alter Server Program
Vocation Committee Expense - General
Program Committee Expense - General
Membership Committee Expense - General
Communications Committee Expense - Gen'l
District Membership Expense
Other

Serra International
Serra Club of _____
Statement of Cash Receipts and Disbursements
For the _____ Month(s) Ending _____

Beginning Balance		\$	\$0.00
 <u>Cash Receipts</u>			
Dues	\$		\$0.00
Meals			\$0.00
Foundation Assessment			\$0.00
Social Affairs			\$0.00
Initiation Fees			<u>\$0.00</u>
Total Cash Receipts		\$	<u>\$0.00</u>
Sub Total		\$	\$0.00
 <u>Cash Disbursements</u>			
Per Capital Dues	\$		\$0.00
Meal Cost			\$0.00
Foundation			\$0.00
Guest Speaker Expense			\$0.00
Club Newsletter			\$0.00
Stationery, Supplies and Postage			\$0.00
Printing			\$0.00
Alter Server Program			\$0.00
Committee Expense-Membership			\$0.00
Committee Expense-Vocations			\$0.00
Committee Expense-Program			\$0.00
Committee Expense-Communications			<u>\$0.00</u>
Total Cash Disbursement		\$	<u>\$0.00</u>
Ending Balance		\$	<u>\$0.00</u>



**USA COUNCIL OF SERRA INTERNATIONAL
SERRA CLUB EXIT SURVEY**

e-mail: serraus@serraus.org website: <http://www.serraus.org>

Resigned from
Serra Club of

District:

Region:

Contact Information

<i>Title</i>	<i>Last Name</i>	<i>First</i>	<i>M.I.</i>	<i>Nickname</i>
Home Address	<i>Street Address</i>	<i>City</i>	<i>State</i>	<i>Zip</i>
Telephone	<i>Home:</i>	<i>Business:</i>	<i>Fax:</i>	
Email	<i>Home:</i>	<i>Business:</i>	<i>Other:</i>	
Is this a new address?		Yes <input type="checkbox"/>		No <input type="checkbox"/>

Please list your reasons for leaving Serra.

Have you attended a Serra International Convention?

<i>Yes</i>	<i>No</i>
------------	-----------

Have ever attended a District/Regional Convention?

<i>Yes</i>	<i>No</i>
------------	-----------

Do you want to transfer to a nearby Serra Club?

<i>Yes</i>	<i>No</i>
------------	-----------

Is your Spouse a member of Serra?

<i>Yes</i>	<i>No</i>
------------	-----------

Do you want to organize a new Serra Club?

<i>Yes</i>	<i>No</i>
------------	-----------

Did your Spouse resign from the Serra club?

<i>Yes</i>	<i>No</i>
------------	-----------

Do want to become an Associate Member?

<i>Yes</i>	<i>No</i>
------------	-----------

Name:

Do you want a subscription to the magazine?

<i>Yes</i>	<i>No</i>
------------	-----------

How long were you a Serran?

--

Do you want become a member-at-large?

<i>Yes</i>	<i>No</i>
------------	-----------

How long was your Spouse a Serran?

--

WAIT!
I did not resign.

<i>Yes</i>	<i>No</i>
------------	-----------

Can we contact to discuss with you this survey?

<i>Yes</i>	<i>No</i>
------------	-----------

Signed:

Date

**IMPORTANT: We would appreciate your complete and candid response to your reasons for leaving Serra.
Please complete and return this form to:
USA Council of Serra International•65 East Wacker Place Suite 802•Chicago IL 60601-7203
Toll-free Fax 1-888-777-6803.**

**Serra International
USA Council
Suggested Club**

Position Description for Club Treasurer

Position Title: Treasurer

Reports To: President

Position: Attend all club, board of trustees and committee meetings and functions; responsible for collection of club dues, payment of bills and the preparation of periodic financial statements. Assists in the preparation of the annual budget.

Principal Responsibilities:

1. Attends all club and board of trustees meetings
2. Serves on the board of trustees
3. Serves as financial officer of the club
4. Collects all dues and fees from club members and remits to USA Council on a timely basis
5. Maintains accurate financial records of the club
6. Assists the president-elect in preparing the annual budget
7. Attends and actively participates at the Spring Leadership Planning Conferences
8. Participates as a vital part of the club leadership
9. Performs such other duties as ordinarily pertain to the office of treasurer
10. Performs such other duties as may be assigned by the president and/or the board of trustees.

Position Requirements:

1. Thorough knowledge of Serra and the USA Council's objectives and purposes
2. Ability to work collaboratively with volunteers

Desirable Knowledge, Skills and Abilities:

1. Knowledge of current Catholic Church issues
2. Ability to communicate clearly and concisely orally and in writing

Revised: January 31, 2002

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