

**LIONS OF MICHIGAN SINGLE DISTRICT 10 FINANCIAL STATEMENT**  
**Fiscal Year 2013 - 2014**



2nd Cabinet Meeting

Marquette, Michigan

October 12, 2013

1. 2013-14 Financial Report
2. 2013-14 Financial Summary
3. 2013-14 Balance Sheet
4. 2013-14 International & State Dues Structures
5. District Governor Re-Cap of Accounts

Respectively Submitted October 12, 2013  
Lion Bruce LaBelle  
Single District 10 Cabinet Treasurer

**Period: July 1, 2013 – October 8, 2013**

## Single District 10 Treasurer's Report 2<sup>nd</sup> Cabinet Meeting – Curtis, Michigan October 12, 2013

The Lions of Michigan Single District 10 checking account began the Fiscal Year 2013-14 with a balance of \$51,791.99 as of July 1, 2013. The total income for the fiscal year is \$7,620.00 with disbursements totaling \$11,356.81 leaving a checking account balance of **\$48,055.18** as of October 8, 2013.

At the Business Meeting of the 2013 Single District 10 Convention, the District was authorized to purchase a third SPOT VS100 Camera and carrying case from PediaVision. The purchased was completed on August 2<sup>nd</sup> for \$7,042.00.

- The District Lions Magazine Restricted Account began the fiscal year 2013-14 with a balance of \$3,991.13. The Total Revenue for the fiscal year is \$1.03 (Interest) with \$0.00 in disbursements leaving a current balance of **\$3,992.16** as of October 8, 2013.
- The Mints Distribution & Sales Restricted Account began the fiscal year 2013-14 with a balance of \$3,728.21. An additional \$746.91 in funds has been received along with \$0.21 in interest has been earned, leaving a current balance of **\$4,475.33** as of October 8, 2013. These funds are received for warehousing and distribution of the Lion Mints and 5% gross sales of the mints. There have been no disbursements from this account this year.
- The Hearing & Speech Restricted Account began the fiscal year 2013-14 with a balance of \$2,063.65; an additional \$1,000.00 has been received from the proceeds of the 1013 SD10 Convention and \$0.03 earned in interest. There have been no disbursements made from this account this fiscal year leaving a balance as of October 8, 2013 of **\$3,063.68**.

### Hearing & Speech Donation Summary

2013 District Convention ----- \$1000.00

### **Single District 10 Assets:**

- District Checking Account ----- \$48,055.18
  - Lions District Magazine Restricted Account ----- \$3,992.16
  - Hearing & Speech Restricted Account ----- \$3,063.68
  - Mints Distribution & Sales Restricted Account ----- \$4,475.33
- Total Assets as of 08-Oct-13 ----- **\$59,586.35**

There are currently seven (7) Lions Clubs that still owe their 1<sup>st</sup> half 2013-14 State and District Dues totaling \$740.00 in outstanding receipts. The Clubs Treasurers were initially invoiced on July 15<sup>th</sup> and again second time on October 4<sup>th</sup> with both the Club President and Club Treasurers being sent an Invoice.

### **Outstanding Dues:**

- Barbeau Lions Club ----- \$80.00
  - Brampton Township – Days River Area Lions Club ----- \$60.00
  - Chippewa Lions Club ----- \$55.00
  - Ford River Lions Club ----- \$105.00
  - Ishpeming Tri Township Lions Club ----- \$75.00
  - Rock Lions Club ----- \$140.00
  - St. Ignace Lions Club ----- \$225.00
- Total Outstanding Dues as of 08-Oct-13 ----- **\$740.00**

Ray Payment, CPA of Escanaba, Michigan has the necessary paperwork to complete our annual Federal Tax preparation for the Single District 10 2012-13 Fiscal Year. Mr. Payment has also been contacted to conduct the audit of the District books from January 8, 2011 through the current Fiscal year (2012-13). The last audit was completed by Auditor Alfred LeMaire on January 8, 2011 which included audits through the 1<sup>st</sup> half of 2010-11 on January 8, 2011.

A resolution to increase International Dues to be phased in over two years was voted and approved by the membership at the International Convention. The Second half of the dues increase will be effective July 1, 2013. Effective July 1, 2013, the International Semi-Annual Membership Dues will increase from twenty dollars and fifty cents (\$20.50) to twenty-one dollars and fifty cents (\$21.50). See attached Due Structure for the current (2012-13) breakdown of Dues. There are two exceptions to the full membership dues. Dues will be billed as follows:

### MEMBERSHIP DUES

- (a) Semi-annual membership dues of twenty-one dollars and fifty cents (\$21.50) shall be levied on each club member during the 2013-14 term, beginning July 1, 2013.
- (b) For family membership programs as adopted by the International Board of Directors, the following dues shall apply:
  - (1) The first family member, Head of Household, shall pay semi-annual membership dues as provided in sub-section (a) above.
  - (2) Subsequent qualifying family members, not to exceed four additional qualifying members per household, shall pay semi-annual membership dues equal to one-half (1/2) of the total amount paid by the first family member as described in subsection (b)(1).
  - (3) For student membership programs as adopted by the International Board of Directors, eligible student members shall pay semi-annual membership dues equal to one-half (1/2) of the total amount of dues as provided in sub-section (a).

International Dues do not include District or State dues. Semi-annual dues are billed as follows: July – December and January – June. You can contact Accounts Receivable and Club Account Services for billing question @ [membershipbilling@lionsclubs.org](mailto:membershipbilling@lionsclubs.org).

- **Family Member Dues Rate:** A family membership allows relatives to volunteer together at a reduced dues rate. Family members must meet membership requirements, live in the same household and belong to the same club. The first member of the family shall pay the normal entrance fees (\$25.00) and full international dues (currently \$41.00) as well as any applicable club, district or multiple district dues. Subsequent family members, up to a limit of four more, who meet the qualifications shall be required to pay one half of the normal international dues (currently \$20.50) and be exempted of any entrance fees.
- **Student Member Dues Rate:** Students receive a special student dues concession, paying only half dues (currently \$20.50) and are exempt of any entrance fees. All students enrolled in an educational institution between the age of legal majority in the jurisdiction in which they reside and through the age of 30 are eligible.

Fiscal Year	New Member Entrance Fee	Annual Membership Dues	Semi-Annual Membership Dues	Family/Student Membership Dues
2013-14	\$25.00	\$43.00	\$21.50	\$10.75

The Single District 10 Dues were decreased from \$12.00/member/year to \$10.00/member/year.

Single District 10 FY2013-14 Financial Summary Report				
2nd Cabinet Meeting (Oct 12, 2013)				
Period July 1, 2013 - Oct 4, 2013				
Register Beginning Balance July 1, 2013			<b>\$51,791.99</b>	Begin Balance
<b>SD10 Lions Income</b>	<b>Proposed</b>	<b>Actual</b>		
Cabinet Fines	\$100.00			
Convention Startup Refund	\$750.00			
District & State Dues (\$10.00/member)	\$16,750.00	\$7,620.00		
District Pin Sales	\$4,200.00			
Governors Travel Advance Repayment	\$1,000.00			
Other Income	\$0.00			
<b>Total Receipts</b>	<b>\$22,800.00</b>	<b>\$7,620.00</b>	<b>\$59,411.99</b>	Subtotal
<b>SD 10 Lions Disbursements</b>	<b>Proposed</b>	<b>Actual</b>		
All State Band	\$50.00			
Bay Cliff Health Camp	\$50.00			
Bond	\$280.00			
Cabinet Meeting Meals	\$200.00	\$53.82		
Cabinet Meeting Mileage	\$1,600.00	\$767.40		
Certified Guiding Lion	\$700.00			
Constitution & Bylaws	\$50.00			
Council of Governors (mileage)	\$600.00			
Convention (District Startup)	\$750.00			
Cultural & Community Activities	\$50.00			
Diabetes Awareness and Action	\$50.00			
District Trading Pins	\$3,300.00			
Donations (Cabinet Fines)	\$100.00			
Environmental	\$50.00			
Governors Travel (Advance)	\$1,000.00			
Global Leadership Team (GLT)	\$750.00			
Global Membership Team (GMT)	\$750.00	\$75.00		
Hearing Preservation, Awareness and Action	\$50.00	\$46.58		
Hearing & Speech Disbursements	\$0.00			
Information Technology	\$50.00			
International Convention Chairman	\$150.00			
International Understanding & Cooperation	\$50.00			
LCIF	\$50.00			
Leader Dog	\$50.00			
Liberty Day	\$50.00			
Liaison	\$50.00			
Lions Leadership Institute (Donation)	\$300.00			
Long Range Planning	\$50.00			
Michigan Lions Service Foundation	\$400.00			
Michigan Eye Bank	\$50.00			
Nominations & Elections	\$50.00			
Miscellaneous	\$300.00	\$20.00		
Northwood's AirLifeLine	\$50.00			
Organizational Rosters	\$1,300.00	\$1,097.49		
Peace Poster	\$50.00			
Plaques & Awards				
---Ralph Sheehan Award (\$200.00)				
--- Peace Poster (\$50.00)				
---100% Secretary Awards				
--- Distinguish Service Plaque	\$650.00			
--- Certificate of Appreciations				
--- Cabinet Secretary & Treasurer Medals				
--- Past District Governors Patch				
Postage	\$200.00	\$36.80		
Office Supplies		\$37.64		
Printing	\$400.00	\$49.00		
Project Kidsight	\$50.00	\$7,042.00		
Public Relations and Lions Information	\$50.00			
Ralph Sheehan Award Committee	\$50.00			
Sergeant at Arms	\$0.00			
Sight Conservation & Work With the Blind	\$50.00			
Sports Committee	\$50.00			
State Dues (\$2.58/member)	\$4,320.00	\$2,131.08		
Student Scholarship Committee	\$50.00			
Tail Twister	\$0.00			
Teaching Family Homes	\$50.00			
Trading Pins Committee	\$50.00			
Tax Prep (2012-2013 990)	\$50.00			
White Cane	\$50.00			
USA/Canada Forum	\$1,250.00			
VDG Travel	\$500.00			
Website	\$1,000.00			
Youth Opportunities and Exchange	\$50.00			
Youth Outreach \Leo Clubs	\$50.00			
Zone Chairs	\$500.00			
	<b>\$22,800.00</b>	<b>\$11,356.81</b>		
Register Ending Balance Oct 4, 2013			<b>\$48,055.18</b>	Ending Balance
Total Income - Expenses			<b>-\$3,736.81</b>	

SD-10 2013-14 Budget		Actual Receipts & Disbursements												
Receipts		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Totals
Cabinet Fines	\$100.00													\$0.00
Convention Startup Refund	\$750.00													\$0.00
District & State Dues (\$10.00/member)	\$16,750.00	\$4,200.00	\$2,360.00	\$710.00	\$225.00									\$7,495.00
District Pin Sales	\$4,200.00													\$0.00
Governors Travel Advance Repayment	\$1,000.00													\$0.00
Other Income	\$0.00	\$125.00												\$125.00
<b>Total Receipts</b>	<b>\$22,800.00</b>	<b>\$4,325.00</b>	<b>\$2,360.00</b>	<b>\$710.00</b>	<b>\$225.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,620.00</b>
<b>Disbursements</b>		<b>Total Receipts</b>												
All State Band	\$50.00													\$0.00
Bay Cliff Health Camp	\$50.00													\$0.00
Bond	\$280.00													\$0.00
Cabinet Meeting Meals	\$200.00	\$53.82												\$53.82
Cabinet Meeting Mileage	\$1,600.00	\$767.40												\$767.40
Certified Guiding Lion	\$700.00													\$0.00
Constitution & Bylaws	\$50.00													\$0.00
Council of Governors (mileage)	\$600.00													\$0.00
Convention (District Startup)	\$750.00													\$0.00
Cultural & Community Activities	\$50.00													\$0.00
Diabetes Awareness and Action	\$50.00													\$0.00
District Trading Pins	\$3,300.00													\$0.00
Donations (Cabinet Fines)	\$100.00													\$0.00
Environmental	\$50.00													\$0.00
Governors Travel (Advance)	\$1,000.00													\$0.00
Global Leadership Team (GLT)	\$750.00													\$0.00
Global Membership Team (GMT)	\$750.00	\$75.00												\$75.00
Hearing Preservation, Awareness and Action	\$50.00		\$46.58											\$46.58
Information Technology	\$50.00													\$0.00
International Convention Chairman	\$150.00													\$0.00
International Understanding & Cooperation	\$50.00													\$0.00
LCIF	\$50.00													\$0.00
Leader Dogs for the Blind	\$50.00													\$0.00
Liberty Day	\$50.00													\$0.00
Liaison	\$50.00													\$0.00
Lions Leadership Institute (Donation)	\$300.00													\$0.00
Long Range Planning	\$50.00													\$0.00
Michigan Lions Service Foundation	\$400.00													\$0.00
Michigan Eye Bank	\$50.00													\$0.00
Nominations & Elections	\$50.00													\$0.00
Miscellaneous	\$300.00	\$20.00												\$20.00
Northwood's AirLifeLine	\$50.00													\$0.00
Organizational Rosters	\$1,300.00	\$1,023.75	\$73.74											\$1,097.49
Peace Poster	\$50.00													\$0.00
Plaques & Awards														\$0.00
---Ralph Sheehan Award (\$200.00)														\$0.00
--- Peace Poster (\$50.00)														\$0.00
---100% Secretary Awards														\$0.00
--- Distinguish Service Plaque	\$650.00													\$0.00
--- Certificate of Appreciations														\$0.00
--- Cabinet Secretary & Treasurer Medals														\$0.00
--- Past District Governors Patch														\$0.00
Postage	\$200.00	\$36.80												\$36.80
Office Supplies	\$400.00	\$37.64												\$37.64
Printing Expenses		\$49.00												\$49.00
Project Kidsight	\$50.00	\$7,042.00												\$7,042.00
Public Relations and Lions Information	\$50.00													\$0.00
Ralph Sheehan Award Committee	\$50.00													\$0.00
Sergeant at Arms	\$0.00													\$0.00
Sight Conservation & Work With the Blind	\$50.00													\$0.00
Sports Committee	\$50.00													\$0.00
State Dues (\$2.58/member)	\$4,320.00	\$2,131.08												\$2,131.08
Student Scholarship Committee	\$50.00													\$0.00
TailTwiser	\$0.00													\$0.00
Teaching Family Homes	\$50.00													\$0.00
Trading Pins Committee	\$50.00													\$0.00
Tax Prep (2013-2014 990)	\$50.00													\$0.00
White Cane	\$50.00													\$0.00
USA/Canada Forum	\$1,250.00													\$0.00
VDG Travel	\$500.00													\$0.00
Website	\$1,000.00													\$0.00
Youth Opportunities and Exchange	\$50.00													\$0.00
Youth Outreach \Leo Clubs	\$50.00													\$0.00
Zone Chairs	\$500.00													\$0.00
	<b>\$22,800.00</b>	<b>\$11,236.49</b>	<b>\$120.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Total Income - Expenses		-\$6,911.49	\$2,239.68	\$710.00	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
														<b>Total Distributions</b>
														<b>\$11,356.81</b>
Net Profit	<b>\$0.00</b>													<b>Income - Disbursements</b>
														<b>-\$3,736.81</b>

Semi Annual Dues Payment List  
 2013-2014 Billing List 1st Half Semi-Annual Dues  
 Received Bill From International: 11-July-2013

1st Invoice Mailed: July 15, 2013 (Club Treasurer)  
 2nd Invoice Mailed: October 4, 2013 (Club President & Club Treasurer)  
 3rd Invoice Mailed:

Interest Rate: 12.00%  
 Months Late: 4

Lion Club Name	1st Half Members	1st Half Pmt	1st Half Dues	Amt Recv'd	Date Received	Date Deposit	Check No.	Balance	Late Fee
Baraga Township	26	\$5.00	\$130.00	\$130.00	26-Jul-13	29-Jul-13	1672	\$0.00	\$0.00
Barbeau	16	\$5.00	\$80.00					\$80.00	\$3.20
Bark River	95	\$5.00	\$475.00	\$475.00	26-Jul-13	29-Jul-13	3425	\$0.00	\$0.00
Bessemer	22	\$5.00	\$110.00	\$110.00	20-Jul-13	29-Jul-13	1292	\$0.00	\$0.00
Brampton Township – Days River Area	12	\$5.00	\$60.00					\$62.40	\$2.50
Brimley	9	\$5.00	\$45.00	\$45.00	22-Jul-13	29-Jul-13	1170	\$0.00	\$0.00
Calumet	25	\$5.00	\$125.00	\$125.00	24-Sep-13	01-Oct-13	1058	\$0.00	\$0.00
Carney-Nadeau	15	\$5.00	\$75.00	\$75.00	02-Aug-13	06-Aug-13	1545	\$0.00	\$0.00
Champion	20	\$5.00	\$100.00	\$100.00	20-Jul-13	29-Jul-13	4229	\$0.00	\$0.00
Chassell	59	\$5.00	\$295.00	\$295.00	31-Jul-13	06-Aug-13	512	\$0.00	\$0.00
Chatham	11	\$5.00	\$55.00	\$55.00	23-Jul-13	29-Jul-13	1428	\$0.00	\$0.00
Chippewa	11	\$5.00	\$55.00					\$57.20	\$2.29
Chocolate Township	16	\$5.00	\$80.00	\$80.00	20-Aug-13	09-Sep-13	635	\$0.00	\$0.00
Crystal Falls	49	\$5.00	\$245.00	\$245.00	20-Jul-13	29-Jul-13	4790	\$0.00	\$0.00
Dafter	25	\$5.00	\$125.00	\$125.00	07-Aug-13	12-Aug-13	1017	\$0.00	\$0.00
Daggett	16	\$5.00	\$80.00	\$80.00	31-Jul-13	06-Aug-13	1743	\$0.00	\$0.00
Delta-Menominee Heart of the North	42	\$5.00	\$210.00	\$210.00	13-Aug-13	09-Sep-13	2652	\$0.00	\$0.00
Drummond Island	64	\$5.00	\$320.00	\$320.00	27-Jul-13	29-Jul-13	3147	\$0.00	\$0.00
Engadine-Naubinway	21	\$5.00	\$105.00	\$105.00	22-Jul-13	29-Jul-13	1465	\$0.00	\$0.00
Escañaba	34	\$5.00	\$170.00	\$170.00	27-Jul-13	29-Jul-13	4678	\$0.00	\$0.00
Ford River	21	\$5.00	\$105.00					\$109.20	\$4.37
Germfask-Seney	9	\$5.00	\$45.00	\$45.00	13-Aug-13	09-Sep-13	1313	\$0.00	\$0.00
Gladstone	34	\$5.00	\$170.00	\$170.00	03-Aug-13	06-Aug-13	1680	\$0.00	\$0.00
Gwinn	29	\$5.00	\$145.00	\$145.00	19-Jul-13	29-Jul-13	1146	\$0.00	\$0.00
Houghton	29	\$5.00	\$145.00	\$145.00	01-Aug-13	06-Aug-13	3068	\$0.00	\$0.00
Iron Mountain-Kingsford	24	\$5.00	\$120.00	\$120.00	27-Aug-13	09-Sep-13	1407	\$0.00	\$0.00
Ishpeming	21	\$5.00	\$105.00	\$105.00	27-Jul-13	29-Jul-13	4031	\$0.00	\$0.00
Ishpeming Tri Township	15	\$5.00	\$75.00					\$78.00	\$3.12
Keweenaw	23	\$5.00	\$115.00	\$115.00	25-Jul-13	29-Jul-13	136	\$0.00	\$0.00
Kinross	25	\$5.00	\$125.00	\$125.00	15-Aug-13	09-Sep-13	1031	\$0.00	\$0.00
Lake Linden-Hubbell	16	\$5.00	\$80.00	\$80.00	19-Jul-13	29-Jul-13	1636	\$0.00	\$0.00
L'Anse	22	\$5.00	\$110.00	\$110.00	29-Jul-13	06-Aug-13	4494	\$0.00	\$0.00
Les Cheneaux	58	\$5.00	\$290.00	\$280.00	25-Jul-13	29-Jul-13	4284	\$10.40	\$0.42
Mackinac Island	20	\$5.00	\$100.00	\$100.00	16-Sep-13	01-Oct-13	2470	\$0.00	\$0.00
Manistique	14	\$5.00	\$70.00	\$70.00	20-Jul-13	29-Jul-13	4490	\$0.00	\$0.00
Manistique Lakes	39	\$5.00	\$195.00	\$195.00	23-Jul-13	29-Jul-13	3430	\$0.00	\$0.00
Marquette	32	\$5.00	\$160.00	\$160.00	02-Aug-13	06-Aug-13	4192	\$0.00	\$0.00
Menominee	19	\$5.00	\$95.00	\$95.00	10-Aug-13	12-Aug-13	1114	\$0.00	\$0.00
Mountain	27	\$5.00	\$135.00	\$135.00	23-Jul-13	29-Jul-13	3528	\$0.00	\$0.00
Munising	30	\$5.00	\$150.00	\$150.00	31-Jul-13	06-Aug-13	1353	\$0.00	\$0.00
Negaunee	47	\$5.00	\$235.00	\$235.00	23-Jul-13	29-Jul-13	5071	\$0.00	\$0.00
Newberry	14	\$5.00	\$70.00	\$70.00	04-Sep-13	09-Sep-13	1828	\$0.00	\$0.00
Ottawa	12	\$5.00	\$60.00	\$60.00	13-Aug-13	09-Sep-13	209	\$0.00	\$0.00
Perkins	12	\$5.00	\$60.00	\$60.00	25-Jul-13	29-Jul-13	3483	\$0.00	\$0.00
Pickford	30	\$5.00	\$150.00	\$150.00	24-Jul-13	29-Jul-13	1118	\$0.00	\$0.00
Powers Spalding	36	\$5.00	\$180.00	\$180.00	06-Aug-13	12-Aug-13	1052	\$0.00	\$0.00
Range	22	\$5.00	\$110.00	\$110.00	26-Jul-13	29-Jul-13	5311	\$0.00	\$0.00
Rapid River	39	\$5.00	\$195.00	\$180.00	10-Aug-13	12-Aug-13	2831	\$15.60	\$0.62
Republic	19	\$5.00	\$95.00	\$95.00	26-Jul-13	29-Jul-13	3890	\$0.00	\$0.00
Rock	28	\$5.00	\$140.00					\$145.60	\$5.82
Rudyard	19	\$5.00	\$95.00	\$95.00	27-Jul-13	29-Jul-13	4779	\$0.00	\$0.00
Sault Ste. Marie	24	\$5.00	\$120.00	\$120.00	02-Aug-13	06-Aug-13	1481	\$0.00	\$0.00
Skandia	16	\$5.00	\$80.00	\$80.00	31-Jul-13	06-Aug-13	2732	\$0.00	\$0.00
St. Ignace	45	\$5.00	\$225.00					\$234.00	\$9.36
Stephenson	40	\$5.00	\$200.00	\$200.00	23-Jul-13	29-Jul-13	1626	\$0.00	\$0.00
Sugar Island	24	\$5.00	\$120.00	\$120.00	22-Jul-13	29-Jul-13	3638	\$0.00	\$0.00
Trenary	21	\$5.00	\$105.00	\$105.00	08-Aug-13	12-Aug-13	3971	\$0.00	\$0.00
Tri Town	10	\$5.00	\$50.00	\$50.00	20-Jul-13	29-Jul-13	1927	\$0.00	\$0.00
Vulcan-Norway-Loretto	41	\$5.00	\$205.00	\$205.00	20-Jul-13	29-Jul-13	4321	\$0.00	\$0.00
Wells	58	\$5.00	\$290.00	\$290.00	08-Aug-13	12-Aug-13	2346	\$0.00	\$0.00
	1,652		\$8,260.00	\$7,495.00				\$792.40	\$31.70
Number Not Paid:			7						

## 2013-14 District Dues Structure

Dues Payable to International:

Each Club is required to pay to the Lions International: .....**\$43.00/Member/Year**  
(Equivalent to \$0.83/member/week, billed Semi-Annually)

Here is the breakdown of the 2013/2014 Lions International Expenditure:

1. Club and District Program Support	38.00 %	=	\$16.34
2. The Lions Magazine	16.00 %	=	\$6.88
3. International Convention and Meetings	14.00 %	=	\$6.02
4. District Governors and District Governor Elect	14.00 %	=	\$6.02
5. International Headquarters	10.00 %	=	\$4.30
6. International Officers and Board of Directors	6.00 %	=	\$2.58
7. Liability Insurance	1.00 %	=	\$0.43
8. Uncollected Dues	<u>1.00 %</u>	=	<u>\$0.43</u>
	100.00%	=	\$43.00

Dues Payable to District 10:

Each Club is required to pay to the District 10: ----- **\$10.00/Member/Year**  
(Equivalent to \$0.19/member/week, billed Semi-Annually)

Here is the breakdown of the District 10 dues structure:

1. State Office Service	\$1.49		
2. Restricted Fund Service	\$0.50		
3. International Convention	<u>\$0.60</u>		
	\$2.59	To Lions of Michigan State Office subtotal	
4. District 10 Administrating Fund	<u>\$7.41</u>		
	\$10.00		

**The Semi-Annual Billings are due in July 2013 and January 2014.**

### Annual Membership Dues

Year	International Dues		District Dues		Total
12-13	\$41.00	+	\$12.00	=	\$53.00
13-14	\$43.00	+	\$10.00	=	\$53.00

### Annual Family/Student Membership Dues

Year	International Dues		District Dues		Total
12-13	\$20.50	+	\$12.00	=	\$32.50
13-14	\$21.50	+	\$10.00	=	\$31.50

S=STATUS QUO (NOT CNTD AGAINST DIST STANDING)  
 A=NEW CLUB

DISTRICT GOVERNOR RE-CAP OF ACCOUNTS  
 AS OF DATE 09/30/13

I.D.  
 0745

Club	Dist	Club Name	No MBR	Last MMR	Total Balance	Current Balance	30 Days Old	60 Days Old	90 Days Old	120 Days Old	150 Days Old
004356	10	BARAGA TOWNSHIP L C	26	05/12							
004357	10	BARBEAU	16	12/12	412.56-	412.56-					
004358	10	BARK RIVER	94	08/13	3.50	3.50					
004359	10	BESSEMER	21	09/13	39.33	39.33					
050878	10	BRAMPTON TWNSHIP DAYS RIVER AR	12	04/13	225.75				225.75		
004360	10	BRIMLEY	8	09/13							
004361	10	CALUMET	26	09/13	576.83	39.33			537.50		
038269	10	CARNEY NADEAU	14	09/13							
004362	10	CHAMPION	20	08/13							
004363	10	CHASSELL	57	09/13							
004364	10	CHATHAM	11	08/13							
037628	10	CHIPPEWA L C	11	07/12	193.50				193.50		
004365	10	CHOCOLAY TOWNSHIP	16	06/13							
004367	10	CRYSTAL FALLS	50	08/13	42.92		42.92				
004368	10	DAFTER	26	09/13	49.37	17.20	32.17				
004369	10	DAGGETT	16	04/12							
082401	10	DELTA MENOMINEE COUNTY HEART O	42	09/13							
030040	10	DRUMMOND ISLAND	62	09/13	60.55		60.55				
004372	10	ENGADINE NAUBINWAY	21	04/13							
004373	10	ESCANABA	33	08/13	25.00			25.00			
004374	10	FORD RIVER	21	08/13							
004375	10	GERMFASK SENEY	8	08/13	25.00			25.00			
004376	10	GLADSTONE	34	05/13							
004378	10	GWINN	29	09/13	17.83	17.83					
004380	10	HOUGHTON	29	09/13	.01				.01		
004381	10	IRON MOUNTAIN-KINGSFORD L C	24	08/13							
004382	10	ISHPEMING	21	08/13							
057754	10	ISHPEMING TRI TOWNSHIP	15	12/11	322.50						
004383	10	KEWEENAW LION CLUB	23	09/13					322.50		
038130	10	KINROSS	25	06/13							



DISTRICT GOVERNOR RE-CAP OF ACCOUNTS  
AS OF DATE 09/30/13

I.D.  
0745

Club	Dist	Club Name	No MBR	Last MMR	Total Balance	Current Balance	30 Days Old	60 Days Old	90 Days Old	120 Days Old	150 Days Old
004386	10	LAKE LINDEN HUBBELL	16	09/13							
004387	10	LANSE	21	09/13							
004388	10	LES CHENEAUX	56	08/13	17.80	17.80					
004389	10	MACKINAC ISLAND	16	07/13	21.50-	21.50-					
004390	10	MANISTIQUE	14	09/13							
032164	10	MANISTIQUE LAKES L C	39	09/13	62.18	62.18					
004391	10	MARQUETTE	33	09/13	93.15	93.15					
004393	10	MENOMINEE	19	05/13							
041777	10	MOUNTAIN	28	09/13	39.33	39.33					
004394	10	MUNISING	30	09/13							
004395	10	NEGAUNEE	46	07/13	7.55-	7.55-					
004396	10	NEWBERRY	14	06/13							
004398	10	OTTAWA L C	12	07/13							
004399	10	PERKINS	12	07/13							
004400	10	PICKFORD	31	08/13	42.92	42.92					
004401	10	POWERS SPALDING	36	08/13	65.35	65.35					
004402	10	RANGE	22	08/13							
004403	10	RAPID RIVER	38	09/13	68.00			46.50	21.50		
004404	10	REPUBLIC	19	09/13							
004405	10	ROCK	25	08/13	7.25-	7.25-					
004406	10	RUDYARD	19	09/13							
004408	10	SAULT STE MARIE	26	08/13	193.87	129.45	64.42				
004410	10	SKANDIA	15	08/13	21.50-	21.50-					
004407	10	ST IGNACE	46	09/13	284.08	39.33	25.80	218.95			
004411	10	STEPHENSON	38	08/13	32.25-	32.25-					
036795	10	SUGAR ISLAND L C	19	09/13	27.16-	27.16-					
004412	10	TRENARY	21	09/13	39.09	39.09					
004413	10	TRI TOWN L C	10	09/13							
004414	10	VULCAN NORWAY LORETTO	41	09/13							
004416	10	WELLS	58	08/13	20.50	20.50					

# Organization of International Headquarters

International Headquarters is accessible to all clubs. The staff at headquarters is ready to assist Lions with their quest for information, supplies or answers to their questions. Clubs can visit the Lions Clubs International Web site, [www.lionsclubs.org](http://www.lionsclubs.org).

The website is an essential tool for club and district officers. There are hundreds of pages of information on the site, organized in an easy-to-follow format. New items are added monthly, and innovations are continually pursued.

The following description of each division within International Headquarters can also enable clubs and members to contact the correct division. The general phone number for International Headquarters is (630) 571- 5466.

## Club Supplies and Distribution Division

**E-mail:** [clubsupplies@lionsclubs.org](mailto:clubsupplies@lionsclubs.org)

Responsible for inventory, marketing and distribution of club supplies worldwide in the eleven official languages. Responsible for association mail operation. Manages worldwide licensing programs. Coordinates assistance to other departments that procure, inventory, promote, ship and bill Lions club materials throughout the world.

## Convention Division

**E-mail:** [convention@lionsclubs.org](mailto:convention@lionsclubs.org)

Develops, manages and coordinates all logistics and major activities relating to the International Convention, DGE Seminar and International Board of Directors meetings.

## District and Club Administration Division

**E-mail:** [districtadministration@lionsclubs.org](mailto:districtadministration@lionsclubs.org)

Assists the administration of districts and clubs worldwide. Provides language services in the association's official languages. Issues District Governor Team, and Club Excellence Awards and supports club development by providing clubs with the e-Clubhouse and Certified Guiding Lions program (Club Rebuilding Awards). The English Language Department serves as an important communication resource for district governors.

## Extension and Membership Division

**E-mail:** [extension@lionsclubs.org](mailto:extension@lionsclubs.org)

Directs the plans, programs, and the internal and field operations to achieve membership growth through new clubs, new members and retention initiatives.

## Finance Division

**E-mail:** [finance@lionsclubs.org](mailto:finance@lionsclubs.org)

Manages the association's resources, i.e., people and money. Directs the implementation of the association's financial policy, including banking, transfer of funds, general accounting functions, cost accounting and investments.

## Information Technology Division

**E-mail:** [it@lionsclubs.org](mailto:it@lionsclubs.org)

Plans, organizes and controls the overall activities of electronic data processing, including computer systems analysis, programming, data entry, and the preparation of financial, statistical, inventory and membership reports. Issues passwords to clubs, district and multiple district officers.

## **Service Activities Division**

**E-mail:** [programs@lionsclubs.org](mailto:programs@lionsclubs.org)

Responsible for researching, planning and developing activity-related programs. Implements board directives related to activity programs.

## **Leadership Division**

**E-mail:** [leadership@lionsclubs.org](mailto:leadership@lionsclubs.org)

Designs, develops, implements and evaluates leadership development programs, seminars, and conferences at the international, multiple district, district and club levels. Provides online learning opportunities (Leadership Resource Center: <http://www.lionsclubs.org/EN/member-center/leadership-development/index.php> and curriculum tools and resources for local use.

## **Legal Division**

**E-mail:** [legal@lionsclubs.org](mailto:legal@lionsclubs.org)

The Legal Division is responsible for maintaining the association's worldwide trademark registrations, global insurance program and risk management and litigation. In addition, the Legal Division provides guidance and advice to Lions on the association's constitution and by-laws and board policy, including district elections, international director endorsement inquiries, dispute resolutions and constitutional complaints.

## **Lions Clubs International Foundation (LCIF)**

**E-mail:** [lcif@lionsclubs.org](mailto:lcif@lionsclubs.org)

Responsible for administration of the foundation, including promotion, fundraising, investment management, execution of grants and liaising with trustees and board of directors. The Foundation also manages emergency grants, the SightFirst program, the Lions Quest program and other humanitarian grant programs, in addition to processing donations and providing recognition. .

## **Public Relations and Communications Division**

**E-mail:** [pr@lionsclubs.org](mailto:pr@lionsclubs.org)

Coordinates and integrates communication programs encompassing public relations, internal and external communications, and *LION* Magazine. Provides editorial support and services for all association information bulletins, guides, program manuals and audiovisual materials. Responsible for overall production and manufacturing phases of English and Spanish editions of *LION* Magazine and all published literature emanating from the association.

### **The International Association of Lions Clubs**

300 W. 22<sup>nd</sup> Street

Oak Brook, IL 60523-8842, USA

**Phone:** (630) 571-5466

**Fax:** (630) 571-1693

**E-mail:** [englishlanguage@lionsclubs.org](mailto:englishlanguage@lionsclubs.org)

[www.lionsclubs.org](http://www.lionsclubs.org)

The Tax Man Knocks  
Paul Hemeryck, CPA and MD11 State Treasurer

In 2006 congress enacted legislation to crack down on the misuse of nonprofit entities. These new rules apply to all nonprofit entities including Lions.

All Lions clubs are on a fiscal year that begins on July 1 and ends on June 30. The clubs are all 501(c)4 organizations and are covered under group exemption 0239 through Lions Clubs International. Clubs do not have to file form 1024 when they are organized because of the group exemption. However every club must file an annual tax return.

Income tax returns are due 4 ½ months after the year ended June 30. The returns will be due by November 15. Every club will have to file a 990N, a 990EZ or a 990 tax form. Form 990N is basically an information form wanting to know if your club is still alive and that your annual gross receipts are under \$50,000.

Form 990EZ is a little more complicated and requires financial information. You can use form 990EZ if your annual gross receipts are under \$250,000.

Form 990 is much more complicated and may require the services of a professional. Form 990 is used by organizations with gross receipts in excess of \$250,000.

The term gross receipts is a little confusing to many people. If your club has various fundraisers that bring in more than \$50,000 before expenses, you cannot file form 990N. You may have to file form 990EZ or a full 990. Charitable gaming will make many clubs file more detailed returns. Many clubs have also set up a charities organization as a 501(c)3 organization. Both the club and the charity must file separate tax returns.

As a final note, Lioness and Leo Clubs are part of the Lions Club. Revenue and expenses need to be added to Lions Club revenue and expenses for tax filing purposes. Remember to account for the Lioness Club and/or Leo Club receipts when deciding whether to file form 990N, 990EZ or 990