**Rotary Club of Aurora and Aurora Rotary Foundation**

**Operational Guidelines and Procedures**

**Club Accountant** – John Paroske

**Club Bookkeeper** – John Witulski - lwit@msn.com. Bookkeeper monthly fees are paid by automatic bill pay payment from the Rotary Club checking account.

**Club Membership Dues** – The Aurora Rotary accepts cash, check or credit card (Visa, MasterCard, American Express, and Discover). All credit card charges should be balanced and processed at the end of the day. The Aurora Rotary Foundation credit cards are processed under a different merchant number from the Rotary Club. The sign in for Intuit/QuickBooks Payments (merchant support, statements, etc.) are the same login as “Go Payment”.

All dues and fees are as follows:

Here are the Membership Levels for the Rotary Club of Aurora effective August 2021. Our application fee is $100 and is due at the time of the application. If you were a member of a previous Rotary Club the application fee will be $50.00.

Basic Individual Membership: This level of membership was established for individuals as a lower cost alternative for members who are either new to our Rotary Club and exploring their opportunities within our Club or for those members who because of their schedules are not able to attend most meetings.

The Basic Individual Membership is $100 per Quarter which covers all dues and club administrative costs for the member. This level of membership does not cover the cost of lunch. Due to our current contractual agreement at our meeting location, we are billed for lunch for each attending member whether they actually eat lunch or not. Therefore, members with the Basic Individual Membership must pay $20 for lunch at each meeting they attend. Members who are able to attend more than 8 meetings per quarter should consider the Premium Individual Membership with Lunch Package.

Premium Individual Membership: This membership level includes that which is included in the Basic Individual Membership but also includes all lunches for the member regardless of how many meetings per quarter the member attends. The Premium Individual Membership is $230 per quarter.

Senior Membership: Status to become a Senior Active member is age plus years in Rotary and this needs to be equal to or greater to 75 (the rule of 75). A Senior Membership is $100 per quarter plus $20 for lunch for each meeting attended. This membership level is beneficial for those senior members who plan to attend 8 meetings or less per quarter.

Family Membership: This level of membership encourages the spouse of an Individual member to participate in Rotary events and meetings. Our application fee is $100 and is due at the time of the application. The cost of a Family membership is in addition to an Individual membership and costs $100 per quarter plus the cost of lunch at any meeting. Currently the lunch cost is $20 per meeting.

Professional Organization (Corporate) Membership: This membership level is for businesses and organizations that wish to have more than one member represent their business. Up to 3 people may become members of the Rotary Club of Aurora per organization. The membership level provides for one of the three members to attend a meeting and the cost of lunch is included. The additional members may attend the same meeting but would be required to pay for the additional lunch(es). The Corporate Membership cost is $330 per quarter.

Additionally:

* Leave of Absence - $100.00 quarterly plus $20.00 if they come for lunch.
* "State Legislators may be classified as LOA (leave of absence) during the legislative session (from Jan. thru June) on the condition that they return to full Active status on July 1."  This would mean that dues will be $100 each quarter for the first and second quarter (plus meals at $20/meal) and then return to $230/qtr. for the last two quarters.
* Rotarians from another Aurora Rotary Club – Lunch is free
* Rotarians visiting outside Aurora - $20.00
* Speakers – No charge for lunch
* Complementary lunch for first time guests that are being proposed for membership.
* Guests from Aurora Rotarians 2nd visit - $20.00 for lunch (unless an application for membership has been submitted).
* Guest of Aurora Rotarians is $20, (family & friends)
* A spouse or friend that substitutes for an Aurora Rotarian during the weekly luncheon –no charge.
* Individuals that join – Once application is submitted there will be no charge for lunch until they are approved by the board. Then $100.00 application fee (deposit to the club account) and $230.00 for quarterly dues (maybe prorated, check with club secretary). The Treasurer will notify the Club President and Secretary when a new applicant has been board approved and has paid the initiation fee. The applicant may be considered for red badge when these two conditions are met.
* The Membership Chair will inform the bookkeeper of new members so an invoice can be sent.
* Honorary Members – No fee for lunch. Including Mayor Mike Coffman.
* Spouses of Honorary Members will pay $20.00 for lunch.
* Web Sponsorship – Club members can elect to sponsor the Rotary Club of Aurora’s web site. The fees are $150.00 for each six-month period. The Web master will inform the bookkeeper to bill the Club member for their sponsorship.

**Meals**

Any Rotarian or guest will pay separately for a special meal request unless the meal is for dietary restrictions and arranged/approved in advance with the club secretary.

**Bank Accounts**

The Rotary Club of Aurora and Aurora Rotary Foundation checking accounts are at Citywide Banks. All checks, cash and credit cards (for dues and lunches) are deposited to the Citywide Banks account (credit cards are deposited automatically thru ACH). On the weekly transaction detail list (sorted by Rotarian) indicate the correct payment type and amount paid. For checks written and total deposit amounts, complete an excel sheet for any club and foundation transactions that are incurred during the week (checks written or total deposits made) and email to Bookkeeper, see attached example. (Deposits should be made by Fridays of each week)

Keep $100.00 in cash for change at the front desk. Any extra cash unaccounted for goes to Happy Bucks’

**Happy Bucks** - are deposited into the Foundation Account and are used for the foreign exchange student expenses or designated project.

**Foreign Exchange Student -** student expenses are paid out of the foundation account. Any monthly fees can be set up automatically to pay to the student’s checking account through the bank’s bill pay system.

**RYLA –** expenses are paid out of the Foundation account.

**Recurring Billing** – Some Rotarians would like the Treasurer/Assistant Treasurer to charge their credit card automatically for their quarterly dues or lunch. Rotarians will need to sign a Visa/MasterCard authorization form for automatic payments. There is an excel spreadsheet that shows who is set up to charge their credit card automatically for dues. At the beginning of the quarter, the Treasurer will hand key in to the terminal credit card payments for Rotarians that are set up for automatic debit of their credit card.

**Red Badge** – New Rotarians working on their red badge have an option of making donations to Rotary Foundation or Rotary International. Process foundation checks thru the account at Citywide Banks. For checks made payable to Rotary International give to Rick Richard.

**Bookkeeping** – previous to each Rotary meeting the Bookkeeper’s office will have emailed a tracking sheet with current amounts due by Rotarians. The treasurer will need to notate on the tracking sheet, the amount paid by the Rotarian, amount and check number/cash/credit card and reason for payment such as dues or lunch. The amounts are then totaled up and deposited at the bank. Credit card payments processed thru Intuit are automatically processed and deposited to the account. All deposits and credit card payments should be processed by end of day on Friday so Rotary’s Bookkeeper can send out a new tracking sheet by Tuesday of the next week in time for Wednesday Rotary meeting.

The club’s bookkeeper will mail out or email quarterly invoices to member Rotarians at the beginning of each calendar quarter for dues.

**P.O. Box and Mail** – the Aurora Rotary and Aurora Rotary Foundation have P O Boxes at the Blackhawk post office (Blackhawk and Iliff). The box numbers are as follows:

Aurora Rotary – 440088

Aurora Rotary Foundation – 440567

Upon notification from the post office, the yearly rental payment is mailed into the post office when due.

The Treasurer will need to check the post office boxes weekly for mail, bills, and/or dues that have been paid by mail. Any receipts/letters for donations or tax information/notifications are forwarded to John Paroske either by regular mail or email. All other mail addressed to specific Rotarian is emailed or distributed at the next club meeting.

All other mail correspondence for the foundation is emailed or distributed to foundation secretary at the next meeting.

**Submitting Transactions to Bookkeeper**

The Treasurer/Assistant Treasurer emails the Bookkeeper weekly the following items:

1. The Aurora Rotary tracking sheet (the totals on the tracking sheet are compared to the checks and credit card payments to make sure they balance).
2. Excel spreadsheet listing debits (checks written) and credits (deposits) for the Foundation and club accounts. All receipts, copies of invoices, deposit receipts, sales slips, brokerage firms’ informational mailers are filed in an envelope by month. All envelopes are filed in a box by year. Once the year has ended, the box is stored at Uncle Bob’s storage unit.
3. Committee chairperson for all events will be responsible for tracking all sponsorships and payments.
	1. Deposits will be made by committee chairperson (The chairperson can choose to give the deposits to the treasure.
	2. Credit cards will be processed through the credit card system by the committee chairperson or the treasurer of the foundation
	3. If committee chairperson is processing payments all spreadsheets will be provide to both the book keeper and the treasurer
	4. Treasurer will not be responsible for deposits of the accounting of events that the chairperson handles.
4. All Special Events will be processed through the foundation.
5. The committee chairperson will submit a report of all receipts and disbursements to the Board and the board meeting following the event.
6. The committee Chairperson will follow up with all UN accounted for payments.
7. (The tax year end of the Foundation is December 31. The tax year end of the Club is June 30. For tax purposes both use the cash method of accounting.
8. Both the Club and the Foundation are required to file Form 990, Return of Organization Exempt from Income Tax with the Internal Revenue Service. The returns are due 4 ½ months after year end (May 15/ November 15). The bookkeeper will submit requested data to the Club Accountant who will prepare the returns and submit them to the Treasurer for review and signing. The returns should be reviewed and approved by the Board.
9. Forms 1099-Misc must be prepared in accordance with Internal Revenue Service requirements. This will generally result in the bookkeeper receiving a Form 1099 from both the Board and the Foundation. These returns are due January 31 and cover the preceding calendar year. The bookkeeper will prepare these forms and submit them to the Treasurer for signature and filing.
10. The Foundation is an organization exempt from Colorado sales tax. The tax exempt number can be provided by the Foundation board Secretary.
11. The Club is not exempt from sales tax.
12. Both the Foundation and the Club are required to file Periodic Reports with the Colorado Secretary of State. The Treasurer will file these reports.
13. The Foundation is required to file an annual Charitable Organization Renewal with the Colorado Secretary of State. The due date is May 15. The Club Accountant will file this report.

**Past Due and Reinstatement Policy**

 **1st phase**- After 30 days, the following will be attached to another invoice sent to the past-due member: “We would like to bring your attention to the attached invoice where you have an overdue account balance. Please remit payment as soon as possible.   Please contact Debbie Neeley, our Treasurer, if you have any questions".

Sincerely,
Rotary Club of Aurora

**2nd phase**- After 60 days and payment is not made Club Treasurer talks face-to-face with the past due member at the Rotary meeting or by phone.

**3rd phase**- next billing cycle: Three months past-due, the following will be attached to the invoice(s):

"We would like to bring your attention to the attached invoice where you have an overdue account of three months.    This account must be settled in the next 30 days, or we will take this to the Board for action.

We value you and your membership in our club, so if this is a hardship for you, please discuss with any Board member.  We have several payment options which include paying by check, cash, or credit card."

 **Policy Regarding Reinstatement as a Club Member**

               A former member who left the Club with dues/charges owing will not be accepted for consideration until all past due amounts are brought current and the applicant signs a memo of understanding that future dues are to be paid at the beginning of each quarter and that termination from the Club shall be immediate if the dues are not received within 30 days after the bill is issued.

Before a reinstatement can occur the secretary needs to confirm there is not an outstanding balance from their previous membership.

  **Storage**

Rotary Club of Aurora keeps a storage box at Town Center Mall. 14200 E Alameda Ave, Aurora, Colorado 80012. (303) 344-9764. Contact the mall’s General Manager to access this storage box.

**Shots for Tots**

1. “Shots for Tots” is a volunteer effort on the part of the Rotary Club of Aurora in conjunction with Tri County Health to give shots (provided by the Aurora Fire Dept.) to children. Rotarians volunteer throughout the winter and spring to help manage the crowds and sign people in for shots. Also, the Aurora Rotary Foundation reimburses the Rotarian who is responsible for picking up the lunches for the volunteers.

**President’s Discretionary Fund**

The club’s president has the authority to spend $2,500.00 (Foundation) without board approval on miscellaneous items or events.

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