

Deferred Revenues – there were several questions about this topic.

Deferred revenue refers to accounting for monies received in one fiscal year that are intended to be used in a following fiscal period. In the past, most membership renewal payments were received before June 30, the end of the fiscal year, but covered membership for the following fiscal year. Thus, many branches, as well as California State, recorded those funds as deferred revenue until July 1, when they were added to membership dues income for the year that began in July. Now, as members renew in the month that they originally joined, there will be a shift in receipt of dues income. For the next several years, it appears that most renewals will continue to occur in May and June. For the state of California, currently, about 5% of renewals occur prior to the end of the fiscal year prior to May and June. Thus, the state will continue to account for spring renewals as deferred revenue and consider all other dues income as current membership revenue at the time of receipt.

The poll at the beginning of the session indicated that about one-third of the attendees are from branches using deferred revenue. They should probably continue to do so while monitoring to see if shifts in renewal dates occur. The state will do so as well. Use of deferred revenue may impact the amount of dues income recorded for reporting to the branch as well other filings.

How do we have national file the 990-N?

For branches that ordinarily have less than \$50,000 in revenue, national can file the required Federal 990 – N. Branches request this service from the membership HUB each year and must do so before October 15. Many California state forms are due on November 15 and must be filed by branches. For more information see: [Government Documents and Deadlines - AAUW California \(aauw-ca.org\)](#)

How do we renew lifetime members and honorary lifetime members?

Once a member has 50 consecutive years of membership, she is eligible for Honorary Life Membership. A form is submitted to national to confirm this. The form can be found on the California website. [Dues Schedule - AAUW California \(aauw-ca.org\)](#). Honorary life members pay no state dues. Branches determine whether branch dues apply. Regular life members pay only state and branch dues. This can be done online via the HUB or by paying the branch by check with the renewal submitted by the branch membership or finance office through HUB.

Dues transmittal questions and suggestions.

If a member pays only national dues on the HUB and sends a check for branch and state dues to the branch, you can use the AAUW Dues Report Form (ADR) to list the member(s)' information and mail a check for the state dues, along with the ADR, to the AAUW CA office at PO Box 160067, Sacramento, CA 95816-0067. The form is located on the AAUW National website [HERE](#) .

Several people suggested creating a Renewals and Donations worksheet before processing dues payments as a means of double-checking the transmittal.

How can one get help on specific questions or problems?

National continues to offer “Office Hours” twice weekly for questions regarding membership processing. Use this link and scroll down to find the days and times for these sessions and to register. [Community Hub: Tools & Resources – AAUW : Empowering Women Since 1881](#)

Questions regarding contributions

Can funds contributed for one purpose be moved to another purpose if the original doesn't apply?

It is important to maintain faith with donors, as honoring a designated gift essentially creates a contract between the donor and the organization. If for some reason, the original purpose ceases, determining a cause that is similar in nature would be one approach. The original donors should be contacted with information about the plans and asked for their agreement.

How does one get information about contributions to AAUW Funds?

National sends a cumulative report showing total contributions to AAUW Funds whether made in conjunction with membership renewal through the HUB, by check to national or through the branch. This report includes all contributions within the calendar year. Branches sending contributions are encouraged to send the Contribution Report Form ahead and request an express payment link to have contributions directly sent from the branch bank account. [How to Record and Submit Gifts – AAUW : Empowering Women Since 1881](#) Contributions to AAUW Funds are not considered income to the branch as they are being forwarded directly to national, and will be acknowledged to the donor by national.

What are the rules regarding raffles?

Here is the link to information and forms related to raffles from the California Attorney General's website. [Nonprofit Raffles | State of California - Department of Justice - Office of the Attorney General](#). There is also a helpful webinar there about holding raffles. NOTE – payments for raffle tickets are NOT considered donations. Payments are considered to be the purchase of an opportunity to win something. Reports of raffles held during the calendar year are due on February 1 of the following year.

What are the three most important things a finance person needs to know?

This would make a good addition to the next survey! Here are our suggestions:

1. Know where the branch historical, permanent records are, such as founding documents, bank account documents, IRS and FTB determination letters and other tax communications, prior year tax and information returns, prior year accounting reports. Maintain all critical branch documents.
2. Know the tax and information filing requirements and deadlines for your branch.
3. Know how to report monthly and annual accounting activities and balances to your branch board, including results of fundraising activities.