

The Garden Club of Georgia, Inc.

Club Treasurers' Guide



**Build Community Through
Beautification, Conservation and Education**

2025-2027

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The Garden Club of Georgia, Inc.

Club Treasurers' Guide

Being elected by your garden club members as their treasurer is an honor as they are placing their trust in you to manage your club's resources and to keep them apprised of your club's financial position. For most clubs the procedure for electing officers and term limits (if any) will be found in your club's by-laws, as well as the duties of the treasurer and other officers.

These guidelines are designed to provide procedures for recording your club's finances, ensure adherence to deadlines, promote effective reporting, and answer some of your questions regarding the structure of your club, as well as the overall organization.

Some of you are experienced club treasurers, and others of you are new to the job. We hope that these guidelines will assist you with your responsibilities.

OVERVIEW

The Garden Club of Georgia is composed of 271 garden clubs, which are the foundation of our state organization. In addition, some of our clubs are also members of one of our 17 "Councils," also referred to as "Federations."

The organizational chart at the end of this guide tracks the flow of information from the individual garden clubs to National Garden Clubs, Inc.

Your Club

- Every dues paying member of your club is a member of The Garden Club of Georgia.
- Dues of \$10 per member are sent to GCG annually by March 1, and during the year when new members are added to your roster. Membership dues are reduced to \$5 per member from September 1 to December 31 for new members only.
- **What is my club number and where can I find it?**
The first two digits are your district number; Laurel 01, Azalea 02, Oleander 03, Camellia 04, Magnolia 05, Dogwood 06, Redbud 07. Your complete club number can be found on the GCG website; click on the link for Districts & Clubs; go to the bottom of your district page to find your club and number.

Council/Federation

- Some clubs are members of a Council, also known as a Federation, the name of which is outlined in the organization's by-laws.
- A Council/Federation may or may not be incorporated.
- A Council/Federation pays annual dues of \$15 to GCG.
- A garden club council is composed of a group of GCG member clubs who have united to provide the means to participate in projects of greater scope.
- Membership is usually offered to clubs within a limited area; a specific county or city.
- Annual club dues are assessed on a "per club" and/or a "per member basis," the due date of which is determined by the council's by-laws.
- **Is my club a member of a Council or Federation?**
Ask your Club President or former Treasurer.

Your District

- The Garden Club of Georgia is divided into seven districts: Laurel, Azalea, Oleander, Camellia, Magnolia, Dogwood, and Redbud.
- Every GCG member club is a member of a specific district.
- Your garden club interacts directly with your district.
- Neither councils, garden clubs, nor their members, pay dues to their district.
- Every district has a District Director and Treasurer, who can be a resource for your club.

The Garden Club of Georgia, Inc.

- Your garden club interacts directly with GCG but operates with its own bylaws.
- The GCG fiscal year is May 1-April 30; your club's year is determined by your club bylaws.
- Member lists are sent from your club to GCG via Member365; dues checks are mailed to GCG headquarters by March 1. Because some clubs are migrating from traditional methods of banking (checks), Zelle is an alternative for sending payments to GCG. Check with your bank to see if this service is offered.
- Donations to various funds are directed through the GCG website (see Donations below).

Deep South Garden Clubs, Inc.

- National Garden Clubs, Inc. is divided into eight regions: Central Atlantic, Central, Deep South, New England, Pacific, Rocky Mountain, South Atlantic, and South Central.
- GCG is a member of the Deep South Region, along with Alabama, Florida, Louisiana, Mississippi, and Tennessee.
- GCG interacts with Deep South Region but does not pay dues to them.
- Clubs, Councils, and Districts do not interact directly with Deep South Region.

National Garden Clubs, Inc.

- Each state organization sends dues directly to NGC.
- GCG interacts directly with National Garden Clubs.
- Clubs, Councils, and Districts do not interact directly with NGC (except for shopping the website and contributing to NGC specific programs).

CLUB TREASURER'S ROLE

As custodian of your club's funds, you are responsible for:

- Collecting and depositing club dues and other income, in a timely manner.
- Paying all authorized expenditures.
- Presenting financial reports at board and club meetings.
- Preparing the budget with approvals in accordance with the club's by-laws.
- Updating the members' addresses in the Member365 Portal.
- Paying GCG annual membership dues and new member dues.
- Balancing and reconciling bank statements monthly.
- Completing and balancing your records before transferring them to your successor.

Banking

- The club should have a separate bank account, not combined with the personal account of the treasurer or other club member.
- The club should designate two authorized signers on the bank account, the treasurer and usually the president, with only one signature required.
- It is preferable to open the club's bank account with an EIN (Federal Employer Identification Number) rather than a member's Social Security Number. Some banks require this.
- Because some members are migrating from traditional methods of banking (checks), Zelle is an alternative for accepting payments to the club. Check with your bank to see if this service is offered.
- **How can I obtain an EIN to open a bank account?**
Complete IRS Form SS-4 fillable online at:

<https://www.irs.gov/forms-pubs/about-form-ss-4> or download and mail to:

Internal Revenue Service
Attn: EIN Operation
Cincinnati, OH 45999

Donations

Detailed information and fillable forms can be found on the GCG website [Membership - Donating to GCG - The Garden Club of Georgia, Inc.](#) This is a list, many of which can be included in your club's president's report.

GCG Multiple Donations Form, due by March 1, one check payable to GCG and mailed to GCG Treasurer, Geri Shaw (info on form):

- Blue Star Marker Restoration Fund
- Community on My Mind
- Garden Therapy Fund
- GCG State Headquarters
- Historic Preservation
- Roadside Beautification
- State Parks and Public Lands
- NGC Natural Disaster Support

- Atlanta Botanical Garden
- Cherokee Garden Library
- Founders Memorial Garden
- Land Trust, Marshall Forest
- State Botanical Garden in Athens

GCG Multiple Donations Form, one check payable to GCG and mailed to GCG Assistant Treasurer, Frank Mullins, 1184 Dunnick DR, Avondale Estates, GA 30002:

- GCG State Headquarters Endowment Fund
- James R. Cothran Historic Landscape Preservation Endowment Fund

LeConte-Woodmanston Foundation, check payable and mailed to LeConte-Woodmanston Foundation (info on form)

Plant-A-Tree, check payable and mailed to National Garden Clubs, Inc. (info on form)

Life Memberships, checks payable as follows and mailed to GCG Life Member Chair, Bess Hartley (info on form):

- State Life, \$100 payable to The Garden Club of Georgia, Inc.
- Deep South Life, \$50 payable to Deep South Garden Clubs, Inc.
- National Life, \$200 payable to National Garden Clubs, Inc.

Scholarships Multiple Donations Form:

- *Named Scholarships*, check payable to GCG and Mailed to GCG Scholarship Chair, Susan Turner (info on form)
- *Brown Thrasher, Cherokee Rose, Patron of Scholarships, Dollars Educate Scholars, and General Scholarship Donations*, check payable to GCG and Mailed to GCG Assistant Treasurer, Frank Mullins (info on form)

Friends of the Garden (for the State Botanical Garden), check payable and mailed to Friends of the Garden (info on form)

Important Things to Remember:

- Be sure to retain a copy of any of the foregoing forms so that you have a record of donations to give to your successor.
- Be sure to include your club number on checks sent for any of these donations.

Grants Available

GCG and NGC grants information can be downloaded at:

[Membership - Grants Available - The Garden Club of Georgia, Inc.](#)

Membership

- GCG club membership dues of \$10 per member are due by March 1; membership dues are reduced to \$5 per member from September 1 to December 31 for new members only.
- Each member on whom GCG dues are paid will be sent copies of **Garden Gateways**.
- GCG dues do not need to be paid for inactive members who pay no dues to your club. However, if you remove them from your roster, they will no longer be considered GCG

members and they will not receive *Garden Gateways*. If a member pays dues to your club, then you should pay \$10 GCG dues for them.

- Your club's definition of membership terms may not necessarily be the same as GCG defines those terms, i.e., emeritus, inactive, sustaining, life, etc.
- Membership updates should be recorded in the Member365 portal as they occur.
- **What is a Subscribing Member?**
- An individual who is committed to the purposes and objectives of The Garden Club of Georgia, Inc. and desires association without the necessity of becoming a member of a local member garden club. The annual cost is \$25.
- **Where can I find the form for Subscribing Membership?**
 - On the GCG website [Membership - The Garden Club of Georgia](#)

SALES TAX

It is important to know that a Sales Tax number and an Employer Identification Number are not the same.

- Neither clubs, councils, districts nor GCG are exempt from paying sales tax on purchases for their own use.
- For items purchased for resale, tax is not paid on those items at the time of purchase if you have a Sales Tax Exemption certificate.
- Garden clubs and councils are not permitted to use the GCG sales tax number.
- In order to collect and remit sales tax, your club must apply for and receive a sales tax number from the State of Georgia.

- **Does my garden club need a sales tax number?**

In Georgia, a neighborhood association or club is required to have a sales tax number if it makes retail sales of tangible personal property. A sales tax number is required for associations or clubs that engage in either of the following activities:

Selling merchandise: If the club sells any items, such as t-shirts, caps, or other branded goods, it must collect and remit sales tax.

Fundraising through retail sales: If the organization sells products as part of a fundraiser, it is typically required to collect sales tax. Baskets and other donated items sold at occasional club fundraisers may be treated as "casual sales" and exempt from charging sales tax.

- **How can my club apply for a sales tax number?**

To apply for a Georgia sales tax number, you must register your business online through the Georgia Tax Center (GTC), the official portal of the Georgia Department of Revenue. Registration is free and can be completed quickly (if you have the necessary information ready). <https://dor.georgia.gov/taxes/business-taxes/sales-use-tax/sales-and-use-tax-registration-faq>

TAX EXEMPT 501(C)(3) STATUS

- Donations are deductible by the donor (as allowable by law) as long as no goods or services are received.
- Funds received for dues, meetings, raffles, etc. are not deductible.
- **Are garden clubs and councils covered by GCG's non-profit status?**
 - No. Only the State organization and the districts are included under the GCG 501(c)(3) non-profit umbrella. Clubs and councils are not. To have 501(c)(3) tax exempt status, the financial records of all clubs and councils would need to be consolidated with those of GCG for Form 990 Non-Profit tax reporting to Internal Revenue Service.

- **Are garden clubs covered under their council's non-profit status?**
 - If the council has 501(c)(3) status, the garden clubs that are members are not covered.
- **Why are they not covered?**
 - To have 501(c)(3) tax exempt status, the financial records of the club would need to be consolidated with those of the council for Form 990 Non-Profit tax reporting to Internal Revenue Service.
- **Do garden clubs need to register with the Secretary of State?**
 - Only if they are a corporation, LLC, or partnership.
- **Should my club seek 501(c)(3) tax exempt status?**
 - It depends on the reason to justify the request. To establish a 501(c)(3) organization, the IRS requires that you meet both the "organizational test" and the "operational test". These criteria ensure that the entity is formed and run exclusively for an exempt purpose, such as charitable, religious, or educational activities, and how the organization actually operates, ensuring its activities align with its stated exempt purpose. The garden club cannot be the beneficiary of donated funds to further its own goals. Furthermore, club dues are not tax deductible. If your club's mission is purely charitable, religious, or educational, and you plan to rely on donations, a 501(c)(3) is the appropriate choice.
- **How would my club apply for 501(c)(3) tax exempt status?**
 - First, you must form a corporation.

Steps to Apply

1) Incorporate in Georgia

You must first form a nonprofit corporation with the state of Georgia by filing articles of incorporation with the [Georgia Secretary of State](#). This involves strict criteria related to name, directors, registered agent, etc.

2) Obtain an EIN

Apply for an Employer Identification Number (EIN) from the IRS, which is required to identify your organization.

3) File IRS Form 1023

Submit the [IRS Form 1023](#), Application for Recognition of Exemption, to the IRS to seek federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code. [Form 1023-EZ](#): *Small organizations with lower annual gross receipts and assets may be eligible to file the streamlined 1023-EZ form online.*

4) State Recognition

Register with the Georgia Department of Revenue to be recognized as a tax-exempt nonprofit within the state.

5) Key Considerations

Your organization's purpose must align with specific public benefits, such as religious, charitable, scientific, literary, or educational activities, and be operated exclusively for that purpose.

Once approved, the corporation is required to file an Annual 990 Informational Return with Internal Revenue Service and register as a corporation each year with the Georgia Secretary of State.

MEMBER365

The Member365 portal can be accessed on the GCG website, or directly at <https://gcg.member365.org>. There is a “how to” video at the site. The following is an overview of the information on the website. Step by step instructions are contained in the video. Annual renewal opens in the member portal on January 1st, allowing clubs time to update their rosters before submitting registration and membership dues by **March 1st**.

• How to Log In

Use your email address to log in. If you have never logged in before, select ***Forgot Password?*** to reset your password. If you are unsure which email address we have on file, email headquarters@gardenclubofgeorgia.org for assistance.

• Your Profile

You can reset your password after logging in.

Go to ***My Account > My Profile***.

Here, you can update your email address, mailing address, and other information.

• Club Roster

Under the ***My Account*** menu option, select ***Club Members***. On this page, you'll see your club roster. The club Treasurer, President, and any member with the designated role of ***Membership Manager*** in the portal can edit the club roster and update individual members' contact information on this page.

• Officer Roles

Under ***My Account***, select ***Role Manager***.

On this page, you'll see the current officers assigned roles in your club.

Primary and Secondary contacts can edit and assign roles to members.

The Primary contact is automatically the Billing Contact and Membership Manager.

This page also explains Member365 roles.

• Annual Membership Renewal & Dues

Under ***My Account***, select ***Membership***.

The Treasurer (or Primary) has access to the annual club registration on the ***Membership*** tab. After club rosters are updated, Treasurers/Primary contacts click the ***Renew Now*** button on the ***Membership*** page to fill out registration and receive an emailed invoice.

Payment information will be on the invoice.

• GCG Directories

The dashboard menu option ***Directory*** will have selections for your club (only visible to your members) as well as other Directories, such as District and State Boards.

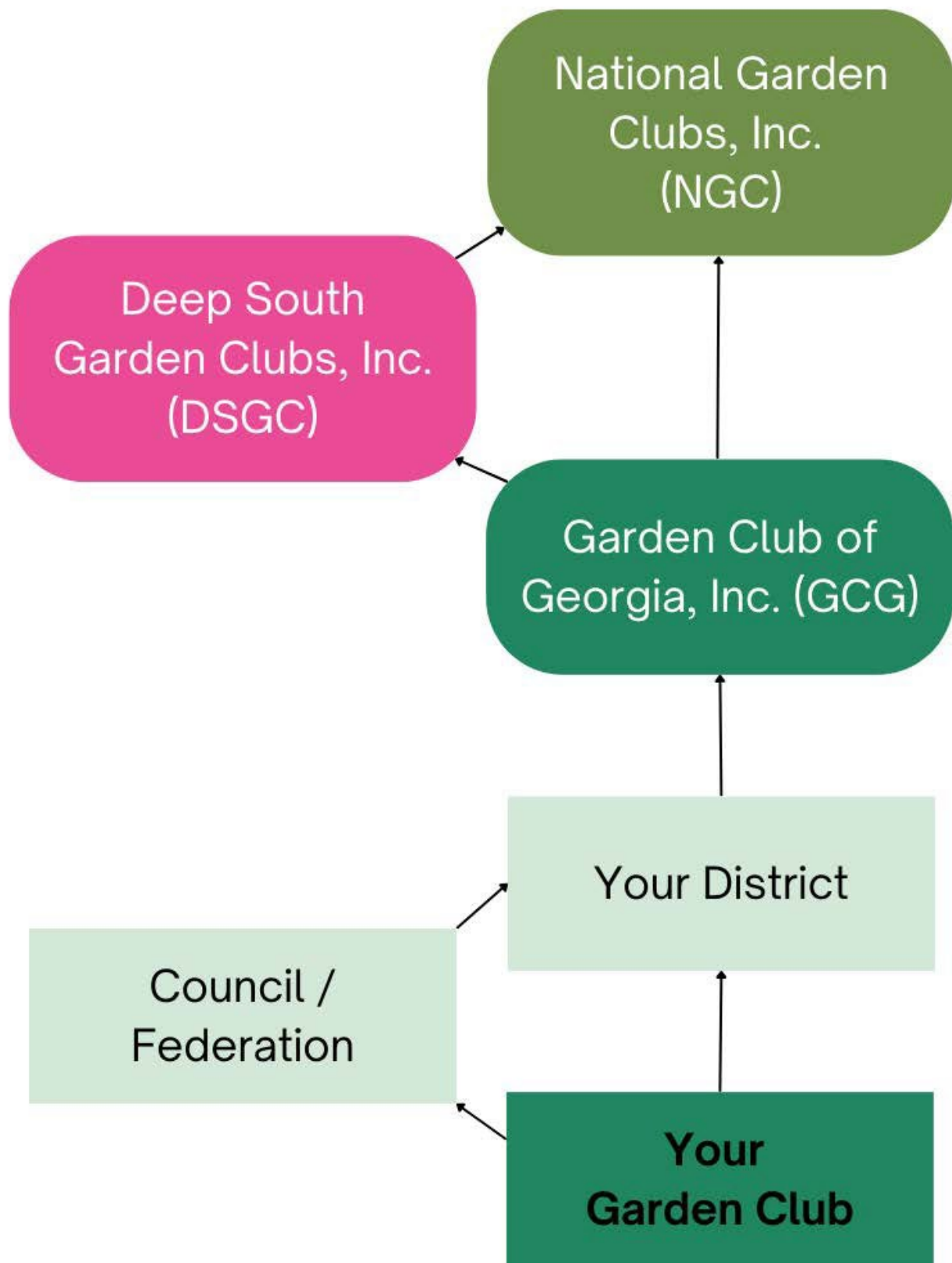
• Announcement Badges

GCG also adds announcements or other items of interest in the member portal.

Currently, we have linked each District's Best Programs of 2024. It's a list of speakers and programs that clubs in your area recommend.

To address any questions you may have not addressed in this Guide, please contact headquarters@gardenclubofgeorgia.org or GCG State Treasurer Geri Shaw, treasurer@gardenclubofgeorgia.org.

ORGANIZATION CHART



Important Dates

January	February	March	April
GCG Annual Membership Renewal notices emailed to Treasurers/Presidents	<ul style="list-style-type: none"> Update Club Rosters if needed Submit annual membership renewal in Member365 Mail Dues & Donation checks <p>2/15: President's Report due (Presidents request previous year's donation info from Treasurers)</p>	<p>3/1: GCG Membership Dues are due</p> <p>3/1: Donations to projects/programs are due</p> <p>Check if your Council/Federation's dues are due</p>	<p>GCG's Annual Convention</p> <p>4/30: GCG's Fiscal Year Ends</p>
May	June	July	August
5/1: GCG's New Fiscal Year Begins	Biannual GCG Awards & Leadership Training Workshops are held during the summer in each District		
September	October	November	December
<ul style="list-style-type: none"> Most clubs resume meetings Dues reduced to \$5 Sep-Dec for New Members 	District Annual Meetings- all club officers and members encouraged to attend		