Greetings,

Congratulations on your new position as neighborhood association treasurer! Serving as the treasurer is a great way to learn more about the neighborhood association and give back to your community.

In an effort to make your job easier, we have created this packet with additional links to online resources. You will find information to assist with financial best practices, record keeping, annual budgeting and monthly reporting (pg. 2-6).

Treasurers typically serve as the main point of contact with SE Uplift regarding your neighborhood’s communication funds and the various fiscal sponsorship accounts for your association, so we have included a brief overview of both programs (pg. 7).

In addition, treasurers are often responsible for filing the association’s annual reports to the Secretary of State and the Department of Justice. Once completed, the report must also be submitted to SE Uplift for archival and reimbursement of associated fees. More information is provided in the packet (pg. 8-10).

We hope that you will find the resources in this packet and the additional resources online helpful. Please feel free to contact me with any questions or concerns throughout the year. I’m here to help!

Thank you for volunteering to be your neighborhood’s treasurer. Your time and energy is truly valued.

Sincerely,

SE Uplift Staff
Financial Best Practices for Neighborhood Associations

SE Uplift encourages neighborhood associations (NAs) to develop and document standard financial practices. These practices don’t have to be cumbersome, but we’ve found it’s helpful to have procedures in place to guide your NA’s financial health. Here are some items to consider when developing or revising neighborhood financial practices:

1. **Bank Information:** Document your association’s bank account information, including the name of the bank, account numbers and the names of check signers and contact information. This is helpful to have in writing in the event that board members resign suddenly and changes need to be made to the account.

2. **Bank statement review:** It’s recommended that a board member other than the treasurer open the bank statements and review them before they are sent to the treasurer for archival. Alternatively, SE Uplift can receive bank statements on your NA’s behalf and then scan them and send them to the treasurer. This additional financial control could be extremely beneficial for your NA. Please note that all financial records must be retained for seven years. Contact your SE Uplift staff liaison to learn more about archival available for this purpose.

3. **Fund disbursement:** Most NAs have provisions in their bylaws stating a specific financial dollar amount when board approval is required to expend funds. Typically, this amount is $50. We recommend that the Chair and another board member be designated as signers. To comply with generally accepted best practices for cash management, the treasurer should not be a signer on the account.

4. **Receipts and Cash Handling for Neighborhood Association Events:** SE Uplift has created pre and post event budget forms (available online) and a check/reimbursement request form (pg. 6) to assist with event management. Expenses incurred on behalf of the NA must have a receipt to be eligible for reimbursement. Also, be sure that all expenses over the defined dollar amount have received prior approval, see above #3. We recommend you establish a deadline for the event coordinator to deliver proceeds to the treasurer for deposit in the NA bank account. It is also recommended that all financial paperwork for events be saved in your NA’s financial archives, see above # 2.

5. **Financial Reporting:** Financial reports should be provided to the board monthly. In addition, it is recommended that an annual budget be approved by the board and
shared with the membership. SE Uplift has created an example monthly financial report form (pg. 4) and an annual budget (pg. 5) for your reference.

6. **Charitable Contributions:** Your NA may want to consider setting aside annual funds for charitable contributions and publicize a clear process for requests for financial support to be made to the board for consideration. An example of a charitable contribution policy can be found on our community resource library on our website at:  
Example Financial Report for ABC Neighborhood Association

July 2016

Neighborhood Checking Account at Umpqua Bank

<table>
<thead>
<tr>
<th>Date</th>
<th>Detail</th>
<th>Expenses</th>
<th>Income</th>
<th>Account Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/16</td>
<td></td>
<td></td>
<td></td>
<td>$15,492.00</td>
</tr>
<tr>
<td>7/5/16</td>
<td>Annual report to Secretary of State</td>
<td>$50.00</td>
<td></td>
<td>$15,442.00</td>
</tr>
<tr>
<td>7/12/16</td>
<td>Reimbursement from SE Uplift for Secretary of State fee</td>
<td>$50.00</td>
<td></td>
<td>$15,492.00</td>
</tr>
<tr>
<td>7/20/16</td>
<td>Refreshments for Ice Cream Social</td>
<td>$144.21</td>
<td></td>
<td>$15,347.79</td>
</tr>
<tr>
<td>7/30/16</td>
<td>Vendor table at Belmont Street Fair</td>
<td>$50.00</td>
<td></td>
<td>$15,297.79</td>
</tr>
<tr>
<td></td>
<td>Account interest</td>
<td>$1.52</td>
<td></td>
<td>$15,299.31</td>
</tr>
<tr>
<td>7/31/16</td>
<td></td>
<td></td>
<td></td>
<td>$15,299.31</td>
</tr>
</tbody>
</table>

Fiscal Sponsorship Accounts at SE Uplift, April 1-June 30, 2016

<table>
<thead>
<tr>
<th>Project</th>
<th>Account Balance as of 4/1/14</th>
<th>Total Expenses</th>
<th>Total Income</th>
<th>Account Balance as of 6/30/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Garden</td>
<td>$6396.65</td>
<td>$2131.55</td>
<td>$50.00</td>
<td>$4365.10</td>
</tr>
<tr>
<td>Annual Picnic</td>
<td>$1735.32</td>
<td>$1250.00</td>
<td></td>
<td>$2985.32</td>
</tr>
</tbody>
</table>
Example Annual Budget for ABC Neighborhood Association

FY 2015-2016

Requested FY15-16 Expenses

<table>
<thead>
<tr>
<th>Category</th>
<th>Item</th>
<th>Estimated Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>Postage</td>
<td>$ 25.00</td>
</tr>
<tr>
<td></td>
<td>Meeting Refreshments</td>
<td>$ 200.00</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Community Contributions</td>
<td>$ 950.00</td>
</tr>
<tr>
<td></td>
<td><strong>General - Total</strong></td>
<td><strong>$ 1,175.00</strong></td>
</tr>
<tr>
<td>Communications</td>
<td>Materials for kiosks</td>
<td>$ 800.00</td>
</tr>
<tr>
<td></td>
<td>Magnets</td>
<td>$ 200.00</td>
</tr>
<tr>
<td></td>
<td>Promotional Materials for NA</td>
<td>$ 300.00</td>
</tr>
<tr>
<td></td>
<td>Website Registration</td>
<td>$ 20.00</td>
</tr>
<tr>
<td></td>
<td><strong>Communications - Total</strong></td>
<td><strong>$ 1,320.00</strong></td>
</tr>
<tr>
<td>Events (cleanup and picnic)</td>
<td>Event flyers and post cards</td>
<td>$ 500.00</td>
</tr>
<tr>
<td></td>
<td>Refreshments</td>
<td>$ 325.00</td>
</tr>
<tr>
<td></td>
<td><strong>Events - Total</strong></td>
<td><strong>$ 825.00</strong></td>
</tr>
<tr>
<td>Sustainability</td>
<td><strong>No Budget Request</strong></td>
<td></td>
</tr>
<tr>
<td>Land Use</td>
<td><strong>No Budget Request</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Expenses</strong></td>
<td><strong>$ 3,320.00</strong></td>
</tr>
</tbody>
</table>

Expected FY15-16 Revenue

<table>
<thead>
<tr>
<th>Activity</th>
<th>Estimated Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE Uplift Communications</td>
<td>$ 920.00</td>
</tr>
<tr>
<td>Reimbursement</td>
<td></td>
</tr>
<tr>
<td>Neighborhood Cleanup</td>
<td>$ 1,000.00</td>
</tr>
<tr>
<td>Merchandise Sales</td>
<td>$ 200.00</td>
</tr>
<tr>
<td>Burgerville Fundraiser</td>
<td>$ 500.00</td>
</tr>
<tr>
<td>Misc Donations</td>
<td>$ 200.00</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$ 2,820.00</strong></td>
</tr>
</tbody>
</table>

| Net Total Annual Budget | $(500.00)   |
Example NA Check/ Reimbursement Request Form

Make check payable to:

Name/Vendor______________________________________________________________

Address __________________________________________________________________

City/State ___________________________ Zip _________________________________

Amount $ ___________________ Date approved by board (over $50)__________________

Purpose (list expense(s) and associated project or event ____________________________

____________________________________________________________________________

____________________________________________________________________________

Requested by:

Name _______________________________________________________________________

Board/Committee Position________________________________________________________

Phone/ Email___________________________________________________________________

All receipts and/or invoices MUST be attached for reimbursement. Checks with accompanying
documentation will be dispersed upon verification of available funds.
SE Uplift’s Fiscal Services for Neighborhood Associations

As treasurer of your neighborhood association (NA), you will need an understanding of the following two programs offered by SE Uplift. This page provides a brief overview of both programs and staff contact information if you’d like more information specific to your NA.

Communications Funds for Neighborhood Associations
Each year SE Uplift provides our 20 NAs with a small amount of funds to help with their communication and outreach efforts.

Beginning in 2013, SE Uplift began managing communication funds in house with NAs accessing their funds on a reimbursement basis. Additionally, each NA is required to submit a proposal approved by their board outlining how they plan on using their funds.

To see a copy of your most recent communication fund proposal approved by your board, review your NA’s fund balance or discuss the reimbursement process, please contact Katy@seuplift.org or 503-232-0010 x 319.

Fiscal Sponsorship Program for Neighborhood Associations
SE Uplift can provide your NA with fiscal sponsorship, which will allow you to apply for grants and solicit tax-deductible donations under SE Uplift’s 501c3 tax-exempt status. As the fiscal sponsor, SE Uplift accepts financial donations on behalf of your NA for a specific project and is responsible for providing appropriate financial oversight, while your NA retains responsibility for implementing projects. NAs request reimbursement or submit invoices in order to access funds for their pre-approved activities and expenses.

Each year (ideally at the start of the calendar year in January) your association should fill out one application for all your expected projects and events for the year. Once SE Uplift’s Executive Committee approves your application and you sign an official fiscal sponsorship agreement, your NA can start soliciting donations for all approved projects. If a new project arises over the course of the year, you simply submit an application addendum to add in the new activity.

Please note: all NAs are required to apply and be approved for fiscal sponsorship to use SE Uplift’s tax ID number to solicit donations. Once approved ALL financial donations generated through fiscal sponsorship must be deposited in a designated account at SE Uplift. ALL in-kind donations generated through fiscal sponsorship must be tracked and reported to SE Uplift.

To see if a current fiscal sponsorship application has been approved for your NA, get assistance with the application process, or discuss the reimbursement process, please contact Katy@seuplift.org or 503-232-0010 x 319.
Annual State Reports for Neighborhood Associations

There are two organizations that all Portland neighborhood associations must register and file reports with each year: the Oregon Secretary of State Corporate Division and the Oregon Department of Justice, Charitable Activities Section.

1. Oregon Secretary of State, Corporate Division:
   Incorporation qualifies your NA as a state public benefit corporation, which allows the board to do business as a legal organization and provides protection for individual board members doing work on behalf of the association.
   - A copy of last year’s report will be mailed to your NA prior to your renewal date. You can update a hard copy of the report or file online at http://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login. From there you simply enter in your registry number or lookup your account by name and then click “renew online.”
   - To complete the report, review and update the following: the registered agent for your NA (typically the Chair), the mailing address and principle place of business (we encourage you to list SE Uplift) and the President and Secretary contact information.
   - An example completed annual report can be seen on pg. 9.
   - After completing the report, submit it along with the $50 fee.
   - Please send a copy to SE Uplift for archival and reimbursement for the expense.
   - Your NA’s Next Report Due Date is: _____________

2. Oregon Department of Justice, Charitable Activities Section:
   Annual reports are required and published online for donors and other entities to reference when interested in learning more about your organization and its finances.
   - A blank CT-12 form will be mailed to your NA at the end of your association’s financial reporting period. CT-12 forms may also be found online at http://www.doj.state.or.us/charigroup/pages/howtorpt.aspx. All reports must be signed, so electronic submission is not possible.
   - An example completed CT-12 report can be seen on pg. 10.
   - After completing the form, be sure to sign and date it and submit it along with the associated fee. Please note that you must also include a copy of amended bylaws or articles of incorporation if you answered yes to Question # 5.
   - Please send a copy to SE Uplift for archival and reimbursement for the expense.
   - Your NA’s Next Report Due Date is: _____________
Example Secretary of State Annual Report

Secretary of State  
Corporation Division  
255 Capitol Street NE, Suite 151  
Salem, OR 97310-1327  
Phone:(503)986-2200  
www.filinginoregon.com

ABC Neighborhood Association  
3534 SE Main St  
PORTLAND OR 97214

2016 ANNUAL REPORT  
Registry Number: 30084800  
Date of Incorporation: 06/07/2006  
Fee: $50  
Due Date: 06/07/2016  
Type: DOMESTIC NONPROFIT CORPORATION

Name of Domestic Nonprofit Corporation  
ABC Neighborhood Association

Jurisdiction: OREGON  
Non Profit: Public Benefit With Members

The following information is required by statute. Please complete the entire form. Failure to submit this Annual Report and fee by the due date may result in inactivation on our records.

Registered Agent  
Laurie Stevens  
10 Garden Road  
Portland, OR 97206

If the Registered Agent has changed,  
the new agent has consented to the appointment.  
Oregon street address required.

1) Type of Business

2) Principal Place of Business (Address,city,state,zip)  
3534 SE Main St  
Portland, OR 97214

3) Mailing Address (Address,city,state,zip)  
3534 SE Main St  
Portland, OR 97214

4) President (Name & Address)  
Laurie Stevens  
10 Garden Road  
Portland, OR 97206

5) Secretary (Name & Address)  
Erica Martin  
5 Simple Lane  
Portland, OR 97202  
Mark Evans  
20 gravel St  
Portland, OR 97214

6) Signature  
[Signature]

7) Printed Name  
Laurie Stevens

8) Date  
5/3/16

9) Daytime Phone Number  
503 - 888- 2222

Make check payable to "Corporation Division" and mail completed form with payment to the address above.  
Note: Filing fees may be paid with a major credit card.  
Submit the card number and expiration date on a separate page for your protection.

ANRPF1-05/03/16
### Section I. General Information

1. Registration #: 34000
   - ABC Neighborhood Association
   - **Registration #:**
   - Organization Name:
   - **Address:** 3534 SE Main St
   - **City, State, Zip:** Portland, OR 97214
   - **Phone:** 503-232-0010
   - **Fax:** 503-232-0000
   - **Amended Report?** (Yes/No)

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor’s report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.
   - Yes [ ] No [ ]

3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon?
   - Yes [ ] No [ ]

4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices?
   - Yes [ ] No [ ]

5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. Select “Yes” if bylaws were updated during reporting period and attach copy of new bylaws to completed form.
   - Yes [ ] No [ ]

6. Is the organization closing operations and is this the final report? (If yes, see instructions on how to close your registration.)
   - Yes [ ] No [ ]

7. Provide contact information for the person responsible for retaining the organization’s records.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Phone</th>
<th>Mailing Address &amp; Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susan McCartney</td>
<td>Treasurer</td>
<td>503-555-5000</td>
<td>12 Maple Street, Portland, OR <a href="mailto:97214Susan.M@gmail.com">97214Susan.M@gmail.com</a></td>
</tr>
</tbody>
</table>

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase “See IRS Form” may be entered in lieu of completing that section. (Oregon law requires a minimum of three directors.)

#### List contact info for all board members during reporting period. Attach an extra sheet if needed.

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Phone</th>
<th>Email</th>
<th>Position</th>
<th>Compensation (enter $0 if position unpaid)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Laurie Stevens</strong></td>
<td>10 Garden Rd, Portland, OR 97206</td>
<td>(503) 888-2222</td>
<td><a href="mailto:L.Stevens@hotmail.com">L.Stevens@hotmail.com</a></td>
<td>Chair</td>
<td>Approximate # of hrs</td>
</tr>
<tr>
<td><strong>Mark Evans</strong></td>
<td>20 Gravel St, Portland, OR 97214</td>
<td>(503) 666-6200</td>
<td><a href="mailto:mec@gmail.com">mec@gmail.com</a></td>
<td>Secretary</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Susan McCartney</strong></td>
<td>12 Maple St, Portland, OR 97214</td>
<td>(503) 555-5000</td>
<td><a href="mailto:Susan.M@gmail.com">Susan.M@gmail.com</a></td>
<td>Treasurer</td>
<td>$0</td>
</tr>
</tbody>
</table>

Form Continued on Reverse Side
Section II. Fee Calculation

1. Total Revenue
   (From Line 12 (current year) on Form 990, Line 21 on Form 990-EZ, Part I, Line 12a on Form 990-PF, Line 6 on Form 1041, or see the CT-12 instructions if no federal tax return was prepared or a Form 990-N was filed. Attach explanation if Total Revenue is $0.)

   9. $4,200.52

10. Revenue Fee
    (See chart below. Minimum fee is $10, even if total revenue is a negative amount.)

   Amount on Line 9 Revenue Fee
   $0 - $24,999 $10
   $25,000 - $49,999 $25
   $50,000 - $99,999 $45
   $100,000 - $249,999 $75
   $250,000 - $499,999 $100
   $500,000 - $1,199,999 $135
   $1,200,000 or more $200

   10. $10.00

11. Net Assets or Fund Balances at End of the Reporting Period
    (From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, Part I, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate.)

   11. $7,550.89

12. Net Fixed Assets Used to Conduct Charitable Activities
    (Generally, from Part X, Line 11c on Form 990, Line 25b on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)

   12. $0

13. Amount Subject to Net Assets or Fund Balances Fee
    (Line 11 minus Line 12. If Line 11 minus Line 12 is less than $50,000, write $0.)

   13. $0

14. Net Assets or Fund Balances Fee
    (Line 13 multiplied by .0001. If the fee is less than $5, enter $0. Not to exceed $1,000. Round cents to the nearest whole dollar.)

   14. $0

15. Are you filing this report late? ☐ Yes ☒ No
    (If yes, the late fee is a minimum of $20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (503) 971-9380 to obtain late fee amount.)

16. Total Amount Due
    (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)

   16. $10.00

Attach a copy of the organization’s federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of $50,000 or more, or Net Assets or Fund Balances of $100,000 or more, see the instructions as the organization may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy or confirmation of its filing.

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

☐ Signature of officer

☐ Signature of Preparer

☐ Signature of Treasurer

5/3/16

12 Maple St, Portland, OR 97214

Date

Address

Phone

Preparer’s signature

Phone

Preparer’s name (printed)

Address