

# Club Treasurer Education

Pennsylvania District  
July 2022



# Housekeeping Notes

- Introduce yourself by entering name and club in the Chat box
- Ensure you stay on Mute unless speaking.
- Utilize Raise Hand feature to ask a question.
- This will be as interactive as possible put your questions in the chat.
- Save Chat Feature is available.



# Kiwanis International Trainings

Kiwanis International will be offering online Club Leadership Education on the following dates:

- August 1 (President)
- August 2 (Secretary)
- August 3 (Treasurer)
- August 4 (Membership)
- It is recommended that you participate.

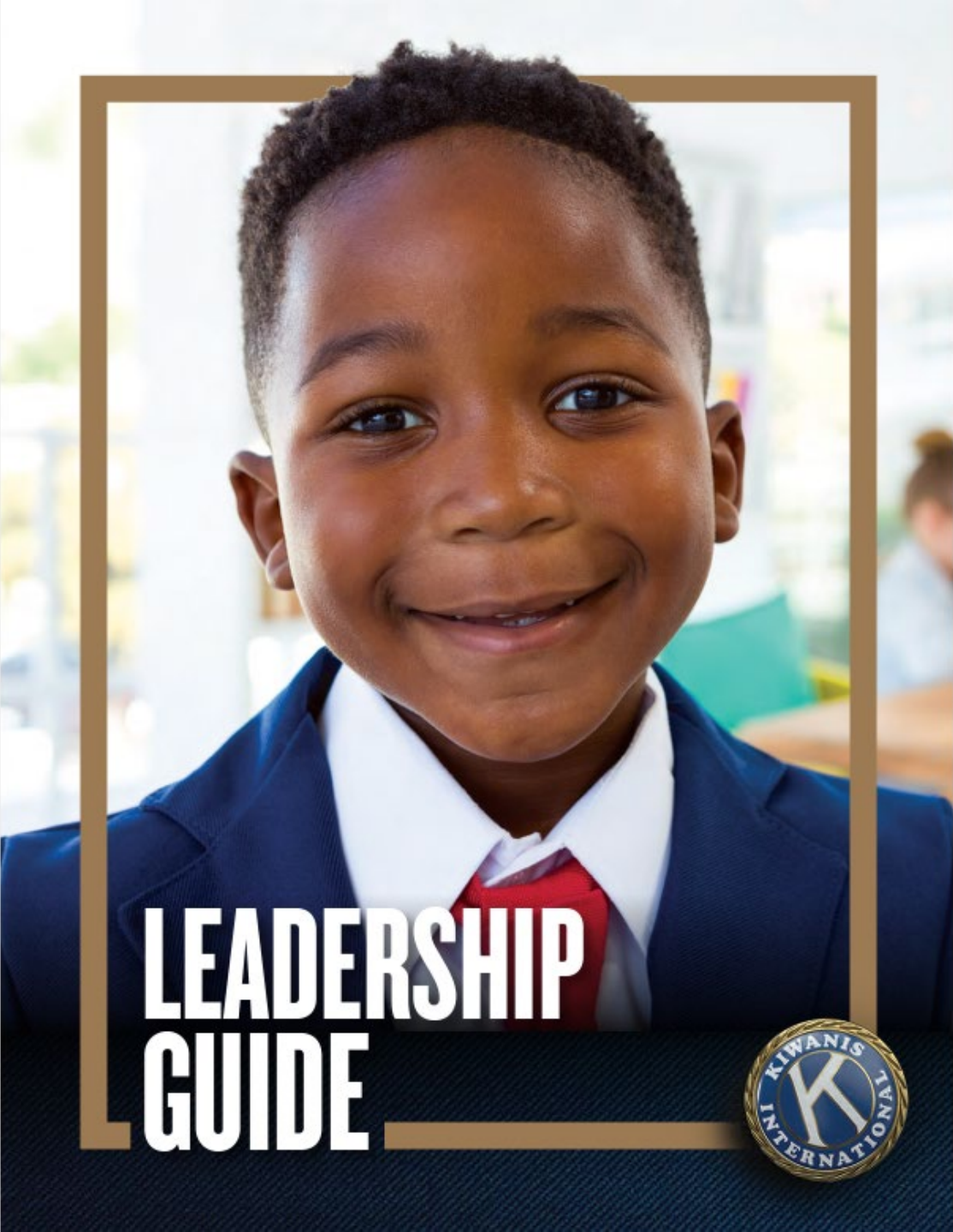


# Agenda

- Pennsylvania District
- Pennsylvania Kiwanis Foundation
- Kiwanis Children Fund
- Job description
- Club Dues and Processing
- Accounts and Budgets
- Important Forms





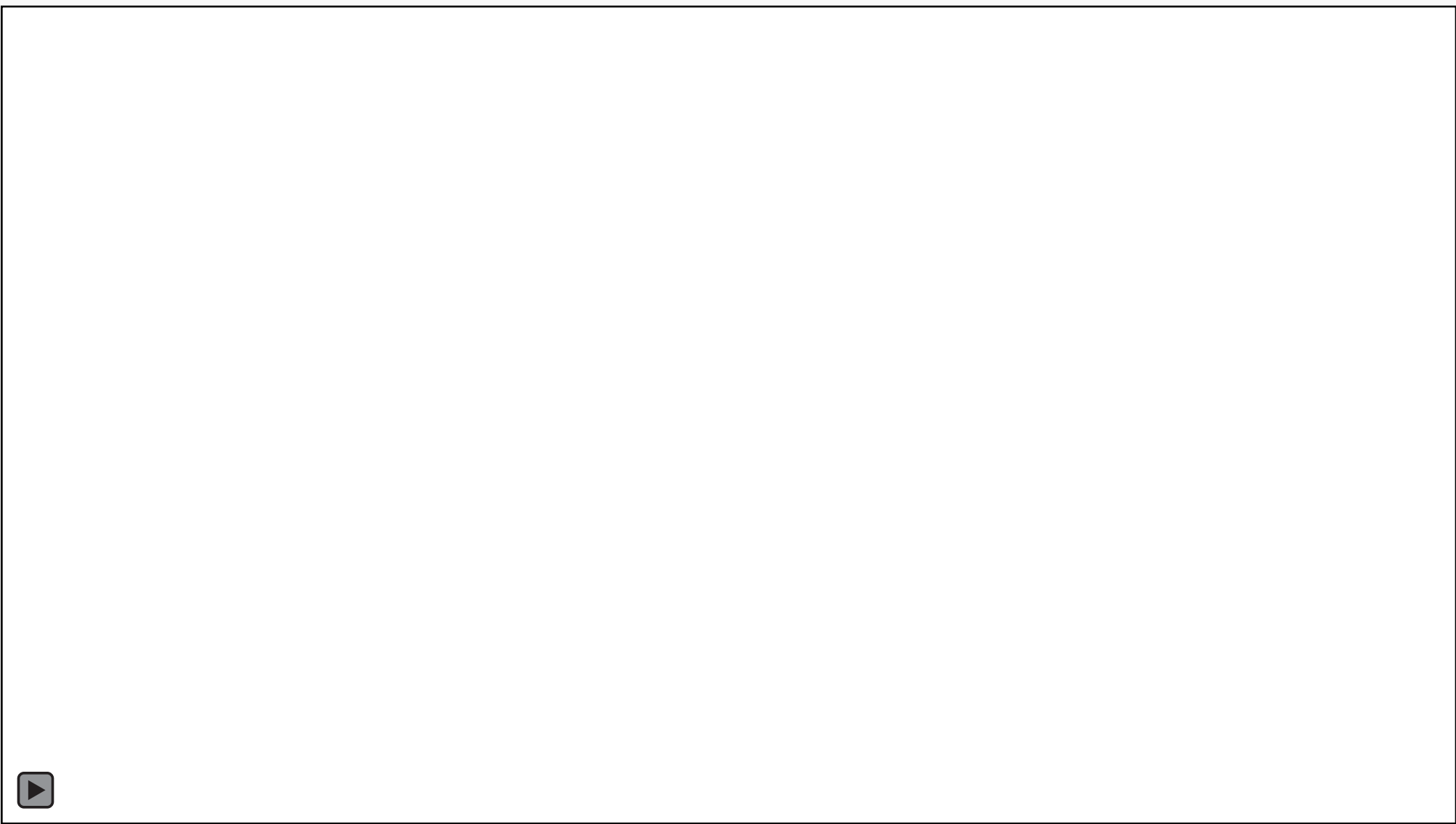


# Leadership Guide

<https://bit.ly/2022LeadershipGuide>

SCAN ME





**Kiwanis**<sup>®</sup>

# Our Goal

To prepare you to become better club treasurers through ethical stewardship, clear communication, and excellent organization.



# Outcome Parameters

We will look for these outcomes to measure our success:

- Appropriate expenses in club accounts
- Completion of dues process on time
- Successful annual audit
- Compliance with local and Kiwanis International policies







# Opening Activity

- What is your favorite fundraiser event that you attended in the past?
  - PLEASE SHARE! We love to get ideas!



# Pennsylvania District

Our Leadership Structure, Goals and Initiatives



# Pennsylvania Kiwanis – District Office

**Executive Director**

Kevin Thomas



**Administrative Assistant**

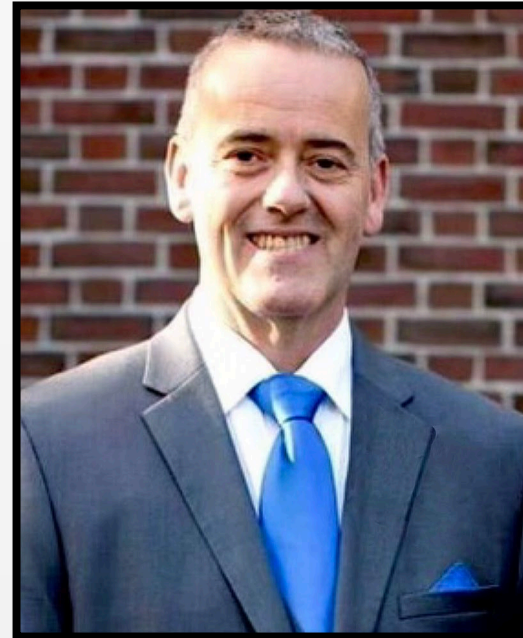
Michelle March



# Pennsylvania Kiwanis – District Officers 2022-2023

## **Governor**

Mike Coolbaugh



## **Immediate Past Governor**

Sarah Zulueta



## **Governor-Elect TBD\***

*Candidate: Conrad Schlesinger*



*\*Elections will be held at 2022 District Convention*





# Pennsylvania Kiwanis - Trustees 2022-2023

Region 1 – Cathy Szymanski

Region 2 – Shawn Smith

Region 3 – Miranda Burton

Region 4 – Penny Meyers

Region 5 – Ryan Hartman

Region 6 – Tiffany Callaio

Region 7 – Joe Wilson



# Pennsylvania Kiwanis – Lt. Governors 2022-2023

Division 1 – Cal Morse

Division 2 – Terry Schaeffer

Division 5- Wayne Meyer

Division 6 – **Vacant**

Division 8 – Janine Surmick

Division 10 – **Vacant**

Division 11W- **Vacant**

Division 11E- **Vacant**

Division 12 N – Lisa Bangson

Division 12 S – Shirley McPherrin

Division 13 N – Emily Reed

Division 13 S – Barrie Ann George

Division 14 - Allan Schappert

Division 15 – Debora Crisman

Division 16 – **Vacant**

Division 17/18- Bob Moran

Division 19 – **Vacant**

Division 21- Dan Spirer

Division 22 – Karen Sears

**Club Listings by Region and Divisions:**  
**<https://k23.site.kiwanis.org/club-listing-2/>**



# Kiwanis Hierarchy High Level Overview

Club



**Kiwanis**<sup>®</sup>

Region

**District**



# Pennsylvania District Strategic Plan 2021-2024

- A 3-year strategic plan was developed and approved October 9, 2021.
- The plan outlines key strategic priorities:
  - Leadership Education
  - Service Leadership Program Relations
  - Improve Member Experience
  - District Operations
- Review the details of the document on our website at: <https://bit.ly/PAStrategicPlan>



# 2022-2023 Governor Priorities

- 1) Improve the member experience
- 2) Share Kiwanis in new communities
- 3) Promote Diversity, Equity, and Inclusion at all levels in Kiwanis
- 4) Strengthen Kiwanis service leadership programs
- 5) Improve District operations



# Pillar 1: Membership Goals

- Open seven (7) new Kiwanis clubs.
- Reduce the number of clubs under charter strength by 25%.
- Increase club membership by a net +2 in 25% of clubs.
- Net gain in membership over the previous year, as certified by October 10, 2023



# Pillar 2: Service Leadership Programs

- 90% of the service leadership programs be active in their school and communities.
- Have 100% of the service leadership programs be sponsored and have an engaged and active Kiwanis advisor.
- Open two (2) new clubs in Circle K, Key Club, and Builders Club.
- Open five (5) new K-Kids Clubs.



# Pillar 3: Justice, Equity, Diversity and Inclusion (J.E.D.I) Initiative

- Continue the Justice, Equity, Diversity, and Inclusion Initiative throughout the district.
- Continue District Convention, Midyear and quarterly J.E.D.I awareness opportunities.





# Pillar 4: Leadership Education

- Have 20 members of Pennsylvania clubs participate in Kiwanis Amplify leadership program and provide 50% funding for attendees.
- Have monthly virtual educational opportunities for members.
- 60% of club officers attend Club Leadership education.



# Pillar 5: District Leadership and Operations

- Obtain new Lt. Governor leaders in 50% of the vacant **Divisions** by January 1, 2023.
- Review and Update the District Strategic Plan by Oct 8, 2022.
- Continue working on a District Redivisioning Plan.
- Achieve a 90% compliance in mandatory background checks among all required leaders.



# District Program

- Member and District initiative
- Support EXISTING members who are impacted by Financial Hardships
- Application: [pakiwanis.org](http://pakiwanis.org) → News
- Process is confidential
- Members can donate to program.

**DOLLARS FOR DUES**  
**SUPPORT OUR MEMBERS**



# Pennsylvania District Calendar

August 11-14, 2022 - Pennsylvania District Convention, Erie, PA

August 20, 2022 - Aktion Club Convention, Altoona, PA

September/October 2022 - Installation of Officers

October 1, 2022 - Kiwanis year starts

October 10, 2022 - Rosters finalized

February 2023 - TBD - Midyear Conference

June 21-24, 2023 - Kiwanis International Convention, Minneapolis, MN

August 10-13, 2023 - Pennsylvania District Convention, Scranton, PA

September 30, 2023 - Kiwanis year ends



# 2022-2023 District Board Meetings

October 8, 2022\*

January 21, 2023

April 22, 2023\*

July 22, 2023

\*In-Person Meetings and others virtual



# Pennsylvania Kiwanis - Early Learning

- Distribution of Early Learning Guides
  - Currently have 4 guides
  - New - Kindergarten HERE I AM (2020)
- Partners with Early Learning Investment Commission and support Pre-K for PA
- *To order guides complete "Learning Guide Order Form" found at:*

*<https://k23.site.kiwanis.org/early-learning/>*



For more information contact:  
Emily Reed, Young Children Priority One Chair  
Email: [flyingicesticks@gmail.com](mailto:flyingicesticks@gmail.com)





# Pennsylvania Kiwanis Foundation



**Kiwanis**<sup>®</sup>  
PENNSYLVANIA KIWANIS FOUNDATION

- New Kiwanis Club grants
- K-family grants
- Scholarships
- Support of Early Learning
- Support of Service Leadership Program



More info at their website:

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



**READY TO LEARN. READY TO LEAD.**  
**A CONTINUUM OF IMPACT**



**Kiwaniis®**



Kiwanis International has raised and leveraged  
**us\$261 MILLION**  
since 1994 for prenatal and childhood health and nutrition.





# HEALTH & NUTRITION

# EDUCATION & LITERACY

# YOUTH LEADERSHIP DEVELOPMENT

PRENATAL

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

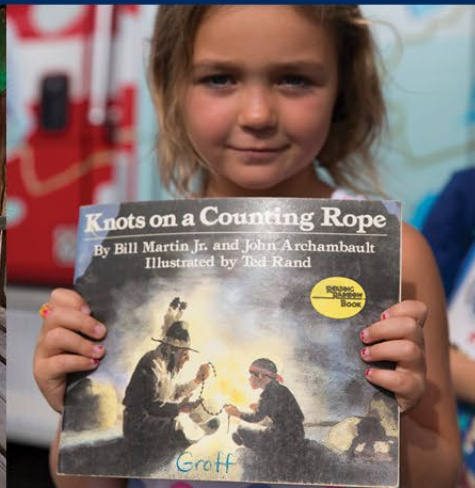
16

17

18

FIRST 1,000 DAYS

FIRST 2,000 DAYS



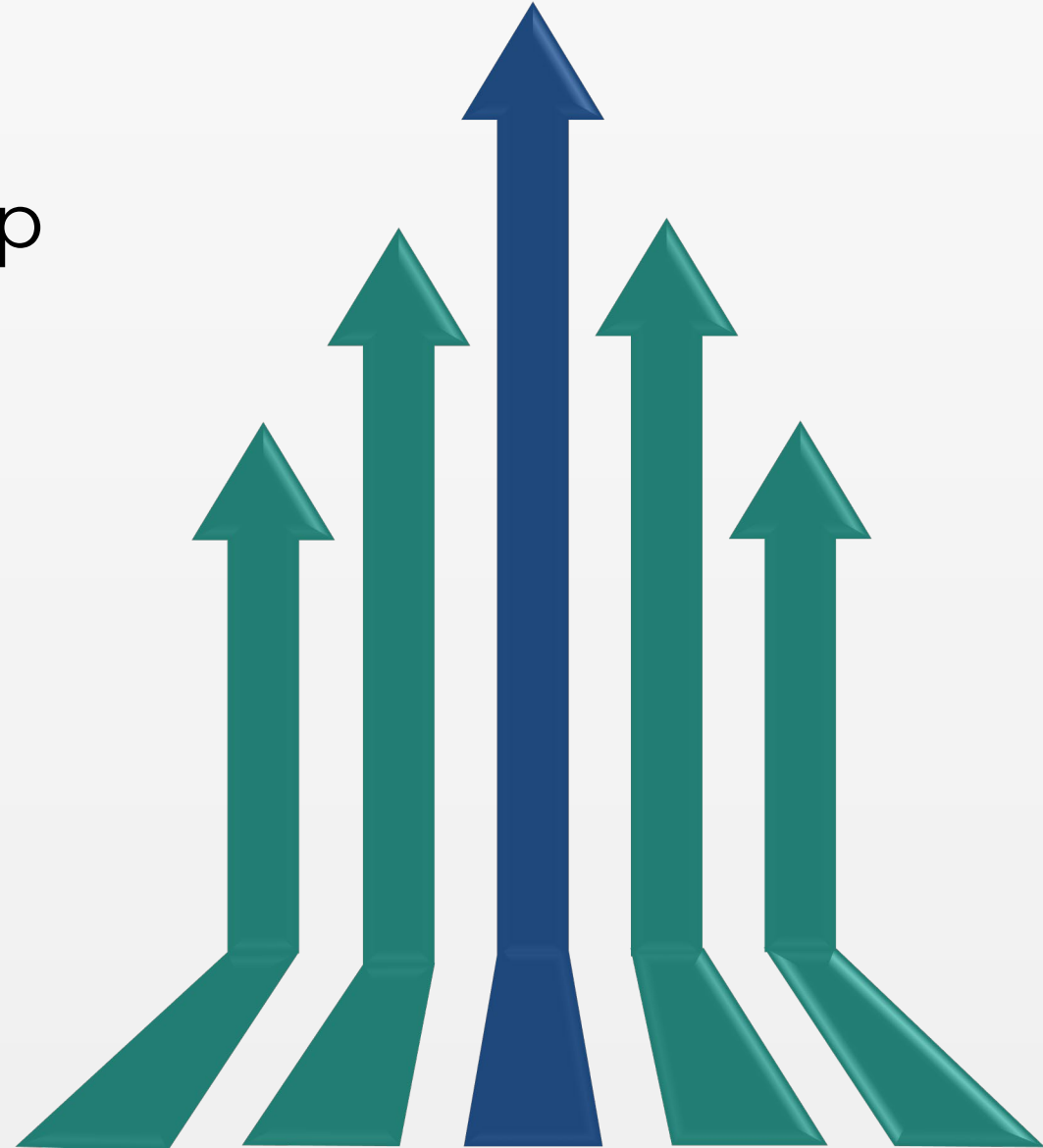
# Job Description





# Key Duties and Responsibilities

- Good financial stewardship
- Collecting funds
- Preparing annual budget
- Creating monthly reports for club board
- Creating annual financial summary for club



# Effective Oct 1, 2022

## Member Dues

### Kiwanis International dues and fees:

- \$52: Kiwanis International dues
- \$22: Liability insurance, Risk Management Fee & Director's and officer's insurance
- \$8: Magazine publication
- \$35: Pennsylvania District dues

**Total DUES: \$117.00**



# Prorated Dues - NEW members

2022-23 Prorated Dues (New Member Fee)					
Month	Pro-Ration Percentage	Kiwanis International Amount	Pennsylvania District Amount	Total Amount Due	
October	0.00%	\$ 82.00	\$ 35.00	\$ 117.00	
November	8.33%	\$ 75.17	\$ 32.08	\$ 107.25	
December	16.67%	\$ 68.32	\$ 29.17	\$ 97.49	
January	25.00%	\$ 61.50	\$ 26.25	\$ 87.75	
February	33.33%	\$ 54.67	\$ 23.33	\$ 78.00	
March	41.67%	\$ 47.83	\$ 20.42	\$ 68.25	
April	50.00%	\$ 41.00	\$ 17.50	\$ 58.50	
May	58.33%	\$ 34.17	\$ 14.58	\$ 48.75	
June	66.67%	\$ 27.33	\$ 11.67	\$ 39.00	
July	75.00%	\$ 20.50	\$ 8.75	\$ 29.25	
August	83.33%	\$ 13.67	\$ 5.83	\$ 19.50	
September	91.67%	\$ 6.83	\$ 2.92	\$ 9.75	



# Your Club Dues

## REVIEW

1. What are the operating costs associated with your club?

2. Do your club dues cover all of these costs?

## DUES TOTAL

Club dues	\$
District dues	\$
Kiwanis International dues	\$
Total annual dues	\$

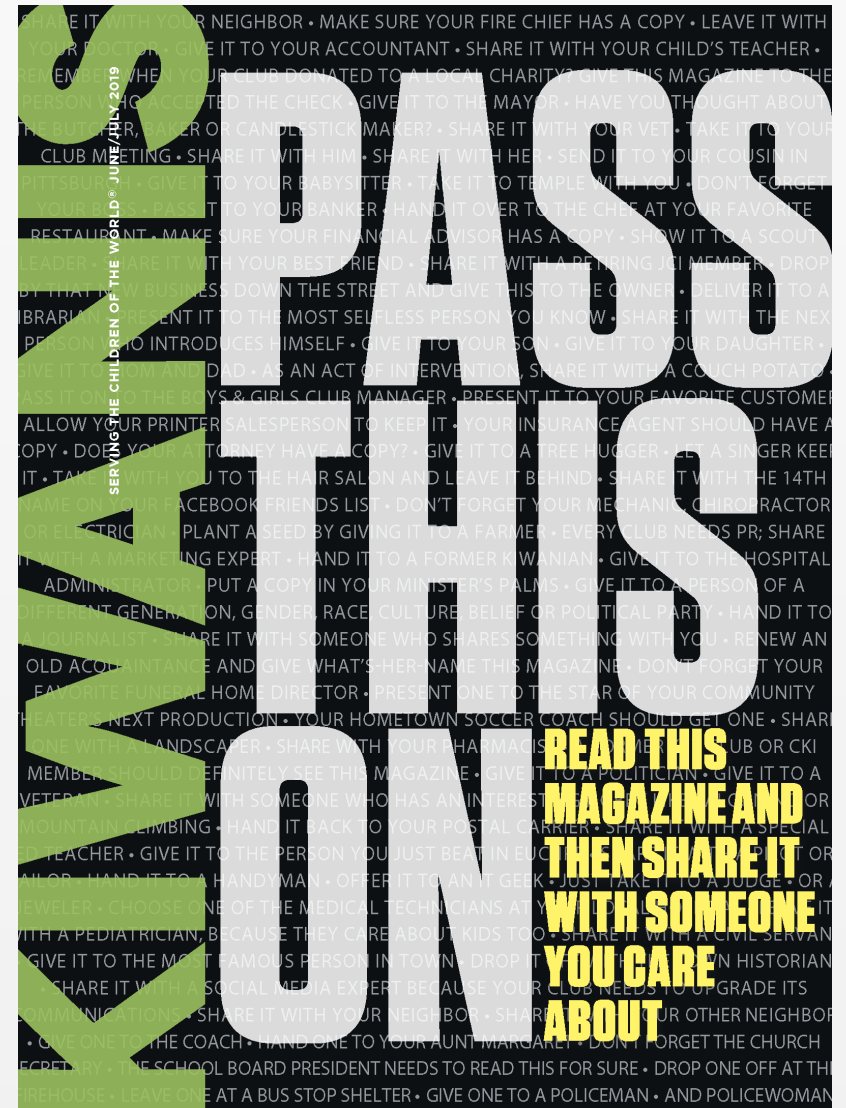


# Exceptions

Not every member pays the same. For example, consider:

- Spouse magazine credit
- Life members
- Former SLP members

Pass on the financial benefits to the right person.





# Dues Invoicing Process



## Invoice

- New member adds must be complete by **September 30**
- Member deletions due by **October 10**



## Mailing

- Last week of October/  
first week of November
- Club secretary



## Payment

- Finance tab
- Online (North America Only)



# Collecting Member Dues



# Diplomatic Dues Collection

Kiwanis International *strongly* suggests members payment of dues to the club by **October 1.**





# Member Statements



## Details to include:

- Total amount due
- Where to send the check
- Check payable
- Outline of dues and fees
- Dues and fees are not considered a tax-deductible expense (U.S. only)



# Administrative Accounts

Income

Dues  
Membership fees  
Meals (if applicable)  
Assessments

KI and district dues  
Conventions  
Club Programming  
Magazine subscriptions  
Meals  
Club newsletters  
Liability insurance

Expenses



# Service Accounts

Income

Fundraising projects for public  
Member-only fundraising projects

Club service activities  
Charitable, educational or religious activities  
Sponsorship of SLP club  
Liability insurance  
Club leadership education, district education events, and Kiwanis Education Conference

Expenses



# Did you know?

Clubs can pay all or a portion of each member's expenses for the Kiwanis Education Conference – part of the Kiwanis International convention – **from its service account.**





# Annual Audit



- Legal requirement
- Completed by independent auditor or an internal committee
- Standard Form for Club Bylaws
- Treasurer serve on committee





# Incorporation

- Legal requirement for U.S. clubs and some clubs in other countries
- Typically, during charter
- Kiwanis International and local government
- Questions? Call member services: 1-800-KIWANIS



# Review

REVIEW	
<p>Who holds onto the permanent records in your club? Circle one.</p> <p><b>Club secretary</b></p> <p>Custodian of records</p>	<p>Contact information of permanent record keeper:</p> <hr/> <hr/>



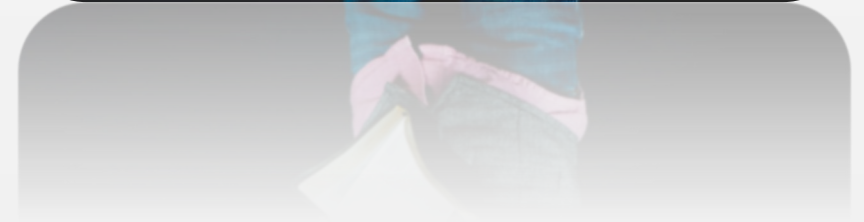
# Files to be Maintained

- Club checkbook
- Paid invoices file
- Cash receipts file (deposit records)
- Bank statements and reconciliations
- Treasurer's reports
- Budget files
- Official documentation required by state or local law



# Permanent records

- Cancelled checks (seven years)
- Invoices
- Financial records and reports
- Official documents related to the club foundation





# Budget Timeline



**August**

Committees submit budget



Board approves at first meeting

Give monthly financial report to board

**Monthly**



**Annual**

Give annual financial report to club

Remind members that club gifts are not tax-deductible

**January**



**Anytime**

Create a projected ROI for a club activity



# What's important to your club?

- Is it reflected in your club's budget?
- What should it include?

## REVIEW

What are three things you should include in your budget?

1.

2.

3.



# Reporting expectations

- A financial report should be prepared for each board meeting
- Treasurer report at annual meeting

## **Most importantly...**

- Be transparent about all financial records and current financial status with your club at all times.





# Club Grants

The Kiwanis Children's Fund offers grants to help club's who have a gap in funding for service projects.

## **Requirements:**

- Kiwanis-led
- Fill a documented need in the community
- Recur at least once per year
- Support activities within one of the Children's Fund cause areas



# Club Foundations



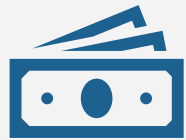
Only some clubs have a club foundation.



Clubs must seek Kiwanis International's consent.



Clubs will create their own articles of incorporation and bylaws.



Banks have specific requirements for foundations.



Foundation treasurer

**Club Foundation Resources**  
<https://bit.ly/3My4yJK>



# Scenario 1

You club completes a fundraiser that is open to the public. The club wants to subsidize dues by taking a portion of those fundraising dollars to cover 50% of the dues for all members. Is this approach a good one to help members?



# Scenario 1 – Possible Answer

As per Kiwanis bylaws, all moneys raised from the community must 100% go back to the community from a club's service account. The only portion of member's "dues" that can be taken from the service account is the liability insurance of \$22.



# Scenario 2

A Service Leadership Program Faculty advisor at the local elementary school cannot afford to be part of the Kiwanis club, but fully supports the K-Kids and they would be an amazing Kiwanian. What would you as Treasurer recommend to your board to add the advisor to your club?



# Scenario 2 – Possible Answer

If your club has a healthy administrative fund, ask if the club can either pay for Service Leadership program faculty advisors or if a payment plan is possible.



# For U.S. clubs only

Incorporation, fundraising solicitations, Form 990, Form 8976





# Incorporation



- Each club is **required** to incorporate
- Confirm your club has original paperwork
  - Kiwanis International and your state or local government needs a copy
- Incorporation must be renewed **annually**



# U.S. Revenue Act Regarding Fundraising Solicitations

Federal legislations requires that **any** fundraising solicitation on or behalf of Kiwanis clubs and district **must include** an express statement that:

***“contributions or gifts to the club are not deductible as charitable contributions for federal income tax purposes.”***

the statement must be in a conspicuous and easily recognizable format regardless of format.

# Form 990



The IRS requires all U.S.-based Kiwanis clubs to submit a 990 form annually.

- Failure to file in a timely manner may put your club's incorporation status at risk

For more information, visit **[kiwanis.org/form990](https://kiwanis.org/form990)**



# Form 8976

The IRS has recently passed a new regulation requiring all newly-formed 501(c)(4) organizations to notify the IRS of their intention to operate as a 501(c)(4) by filing Form 8976, as stated in Internal Revenue Code 26 CFR 1.506.

# Form 8976



- Almost all Kiwanis clubs in the U.S. operate as 501(c)(4) organizations under the Internal Revenue Code.
- Clubs must report their EIN to Kiwanis International, who reports it to the IRS.



# Do I need to file Form 8976

Did your club file tax documents (such as Form 990-N, Form 990-EZ or Form 990 or Form 1024) with the IRS prior to July 8, 2016?

**Yes**

You do NOT need to file Form 8976.

**No**

YOU NEED TO FILE Form 8976. This form is an electronic form.





# Do I need to file Form 8976

If you answered **NO** to the question on the previous slide and your Kiwanis club was organized prior to July 8, 2016, you are required to file Form 8976 immediately. Please file as soon as possible, since failure to file Form 8976 may result in fines.

# Reminders

- Report club financials monthly
- Report administrative and service accounts separately
- Reconcile bank accounts monthly
- Give receipts
- Require an invoice or a check request for checks written
- Act as cashier at meetings (when needed)
- Provide records for annual audit
- Retain records for seven years

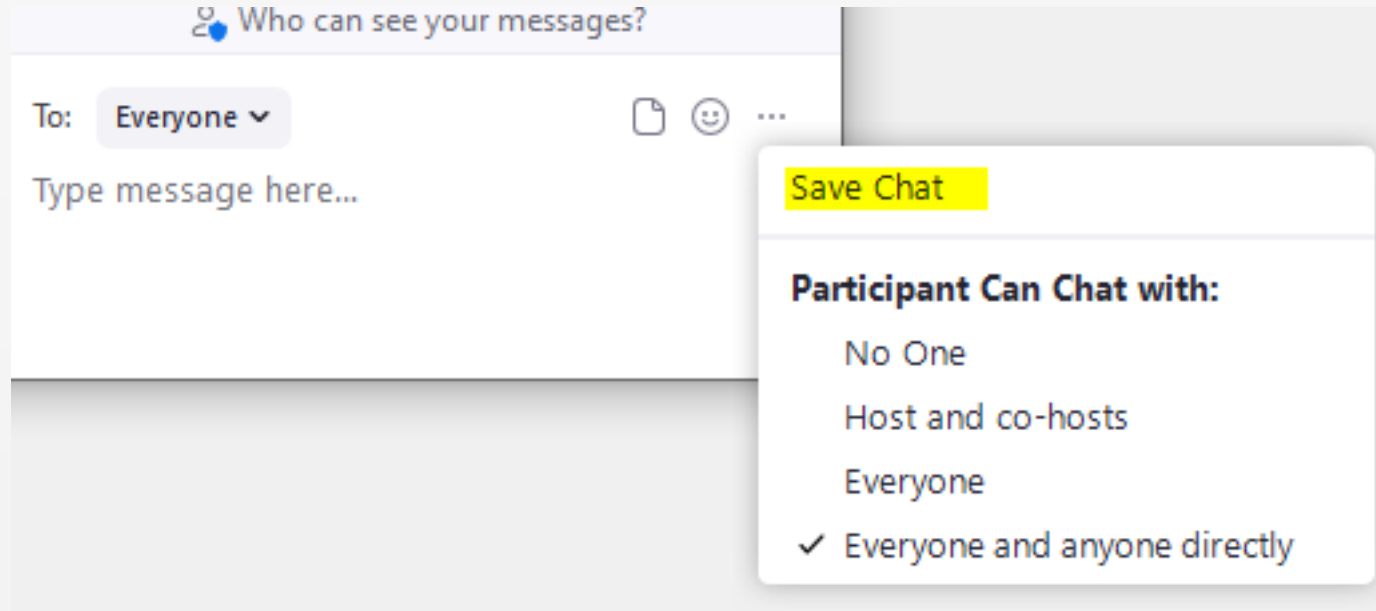


# What's Next?

- Review Leadership Development Guide
- Participate in transition meeting with current and incoming officers
- Review club dues and invoicing procedures
- Verify your login access to Kiwanis Connect
- Set your goals for next administrative year



# Save Chat Function







# Kiwaniis®

**Kids Need  
Kiwaniis  
To Reach their  
Potential!  
KIWANIS NEEDS  
MEMBERS LIKE  
YOU!!**

**THANK YOU!**

**COMPLETE SURVEY: <https://bit.ly/2022CLESurvey>**

# Closing Notes & Questions



Any questions contact:

Sarah Zulueta

Governor, 2021-2022

Email: [zuluets@gmail.com](mailto:zuluets@gmail.com)

Mike Coolbaugh

Governor Elect, 2021-2022

Email: [sgt283@comcast.net](mailto:sgt283@comcast.net)

