

2024 CLUB LEADERSHIP EDUCATION

Club Treasurer

Michigan District
June 4, 2024



Agenda

1. Kiwanis 101
2. Club Treasurer



Group Expectations

- Be present (turn cell phones on silent, etc.).
- Respect contributions of others.
- Actively listen and engage.
- Ask questions, seek to understand.



What other shared expectations do you have?

Learning Outcomes

- Define your role.
- Articulate the responsibilities of your role.
- Explore how you can contribute to retaining members of your club.
- Recognize the importance of membership growth.
- Locate and use available resources.



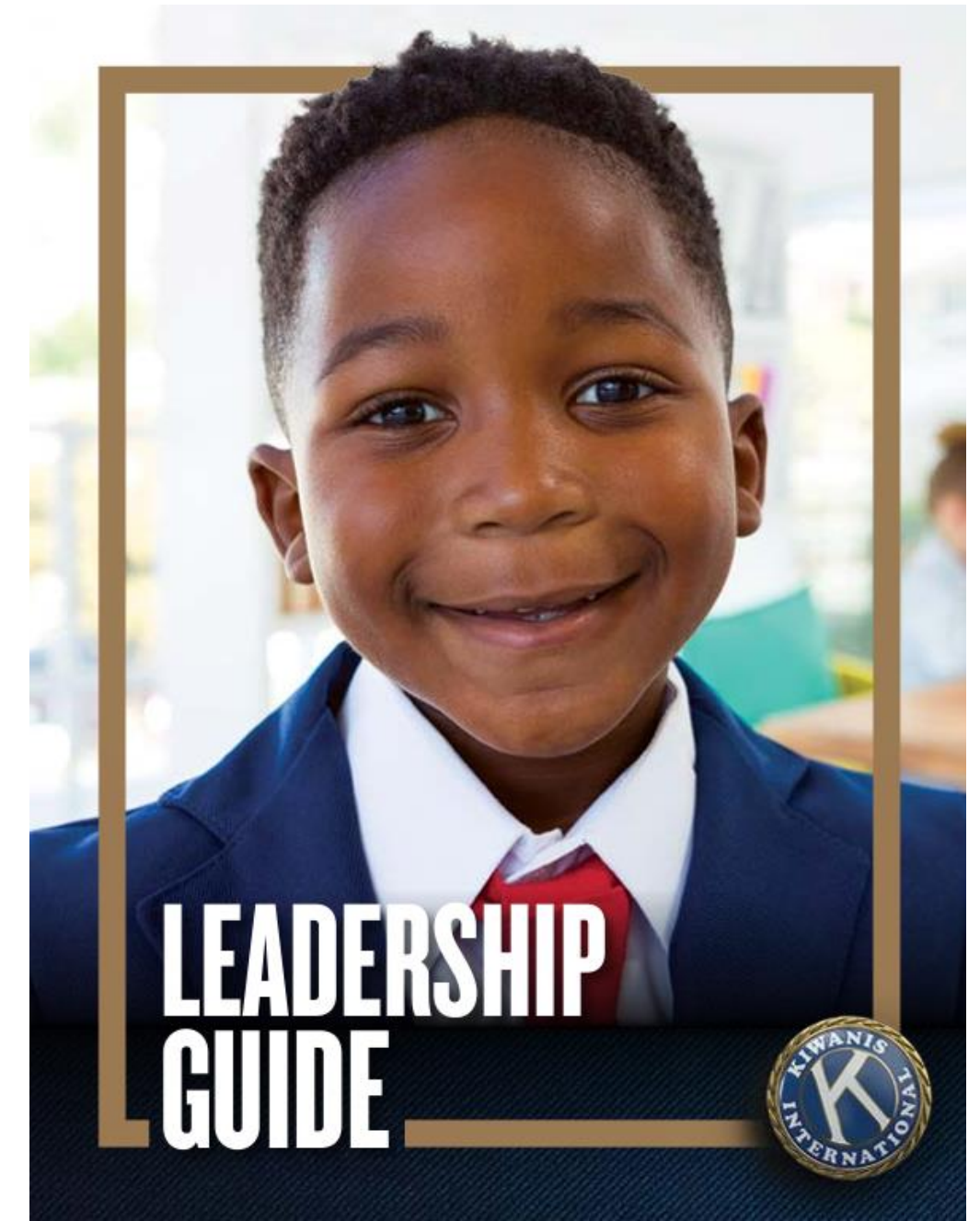
Materials

- Club Leadership Guide
- Annual Checklist (relevant to position)



You can access the Club Leadership Guide at www.kiwanis.org/leadershipguide

You can access the Achieving Club Excellence (ACE) Tools at www.kiwanis.org/acetools



Housekeeping Notes



- For attendance records, please put, in the CHAT BOX,
 - Your Name
 - Your Kiwanis Club Name
- This recording will be made available within 48 hours, and you will receive an email with the link to access the recording.
- We will submit your attendance to the Kiwanis International Dashboard to show you attended the training.

Parking Lot

- Questions during the presentation?
- Insights or examples to share?
- Something off-topic that you'd like to discuss?

Please put any questions in the Chat.



KIWANIS 101

Organization basics

KIWANIS 101

- **MOTTO**

Serving the children of the world.

- **DEFINING STATEMENT**

Kiwanis is a global organization of volunteers dedicated to improving the world one child and one community at a time.

- **VISION STATEMENT**

Kiwanis will be a positive influence in communities worldwide...so that one day, all children will wake up in communities that believe in them, nurture them and provide the support they need to thrive.

KIWANIS LEADERSHIP STRUCTURE

Club



Club president, president-elect, secretary, treasurer, board of directors

Division



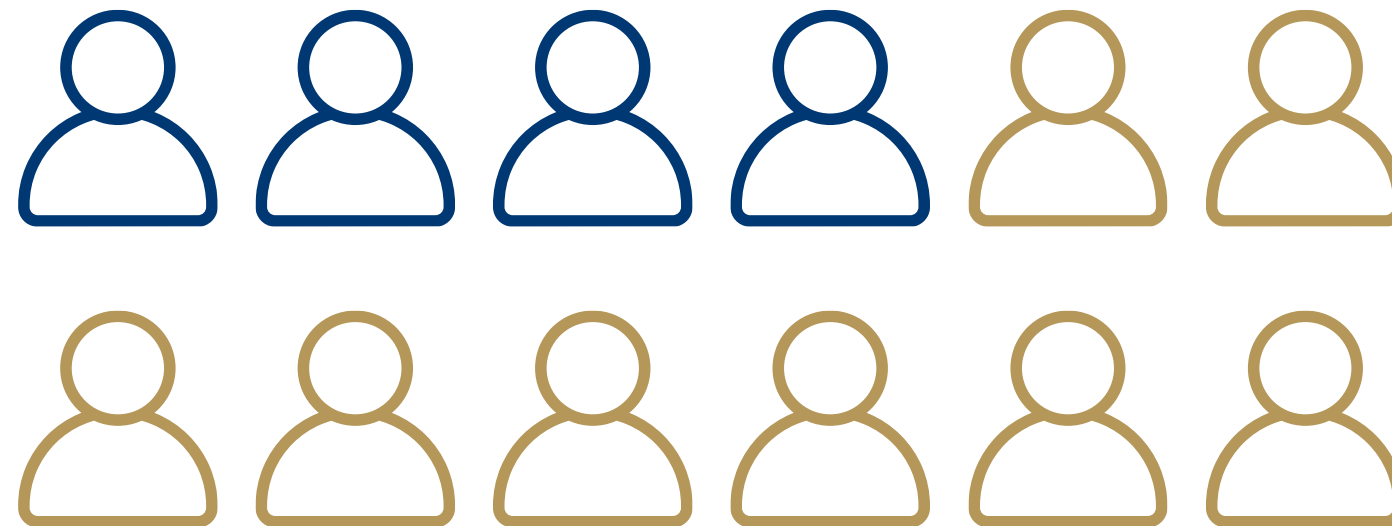
Lieutenant governor

District



District governor, governor-elect, secretary, treasurer, district chairs

Kiwanis International



President, president-elect, vice president, immediate past president, trustees

YOUR DISTRICT

- We are the Michigan District – the birthplace of Kiwanis
- The Michigan District is composed of the lower peninsula and 5 counties in the upper peninsula, right above the Mackinac Bridge
- There are 17 Divisions in the Michigan District

What division is your club located in?

WHO'S WHO

- District Governor: Rene Callery
- District Governor-Elect: Frank Palazzolo
- District Executive Director: Greg Smith
- Lieutenant Governor(s): Do you know who your Lt. Governor is?

Who is the lieutenant governor for your division?

THE KIWANIS OBJECTS

In 2024 we celebrate the 100th anniversary of the adoption of the Kiwanis objects!

- To give primacy to the human and spiritual, rather than to the material values of life.
- To encourage the daily living of the Golden Rule in all human relationships.
- To promote the adoption and the application of higher social, business and professional standards.
- To develop, by precept and example, a more intelligent, aggressive and serviceable citizenship.
- To provide, through Kiwanis clubs, a practical means to form enduring friendships, to render altruistic service and to build better communities.
- To cooperate in creating and maintaining that sound public opinion and high idealism which make possible the increase of righteousness, justice, patriotism and goodwill.

What do the Kiwanis objects mean to you?

KIWANIS STRATEGIC PLAN

- **MEMBERSHIP AND ENGAGEMENT**

Build, retain and support Kiwanis membership network.

- **LEADERSHIP AND EDUCATION**

Develop competent, confident and caring leaders across the Kiwanis family.

- **COMMUNITY IMPACT**

Perform meaningful service, with service to children as our priority.

- **FINANCIAL VIABILITY**

Ensure financial viability and responsible stewardship.

- **BRANDING AND IMAGE**

Enhance the Kiwanis image and brand worldwide.

**How can you help your club
focus on the priorities laid
out by the strategic plan?**



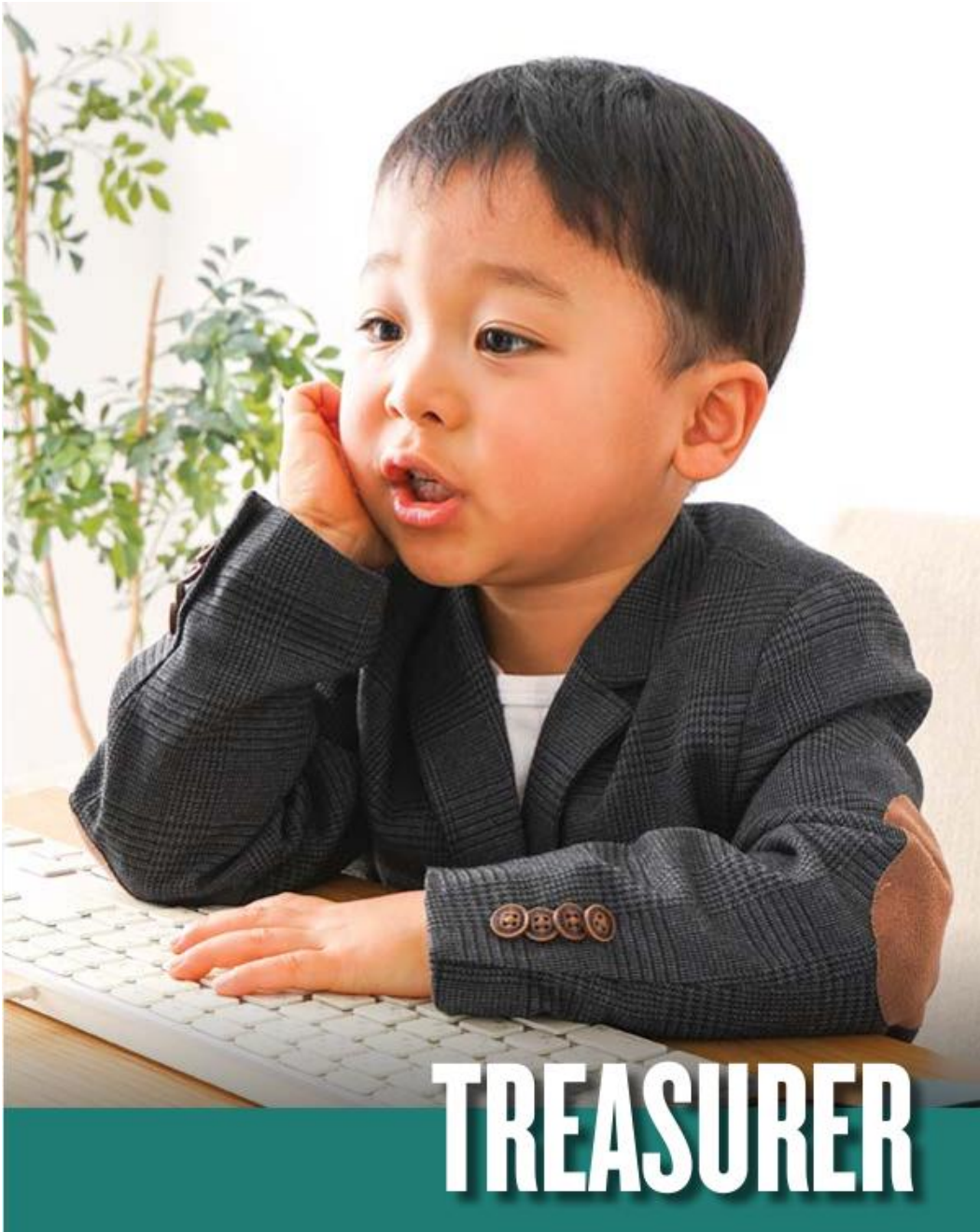
2024 CLUB LEADERSHIP EDUCATION

Introduction and Kiwanis 101

Michigan District
June 4, 2024



ROLE AND RESPONSIBILITIES



Responsibilities

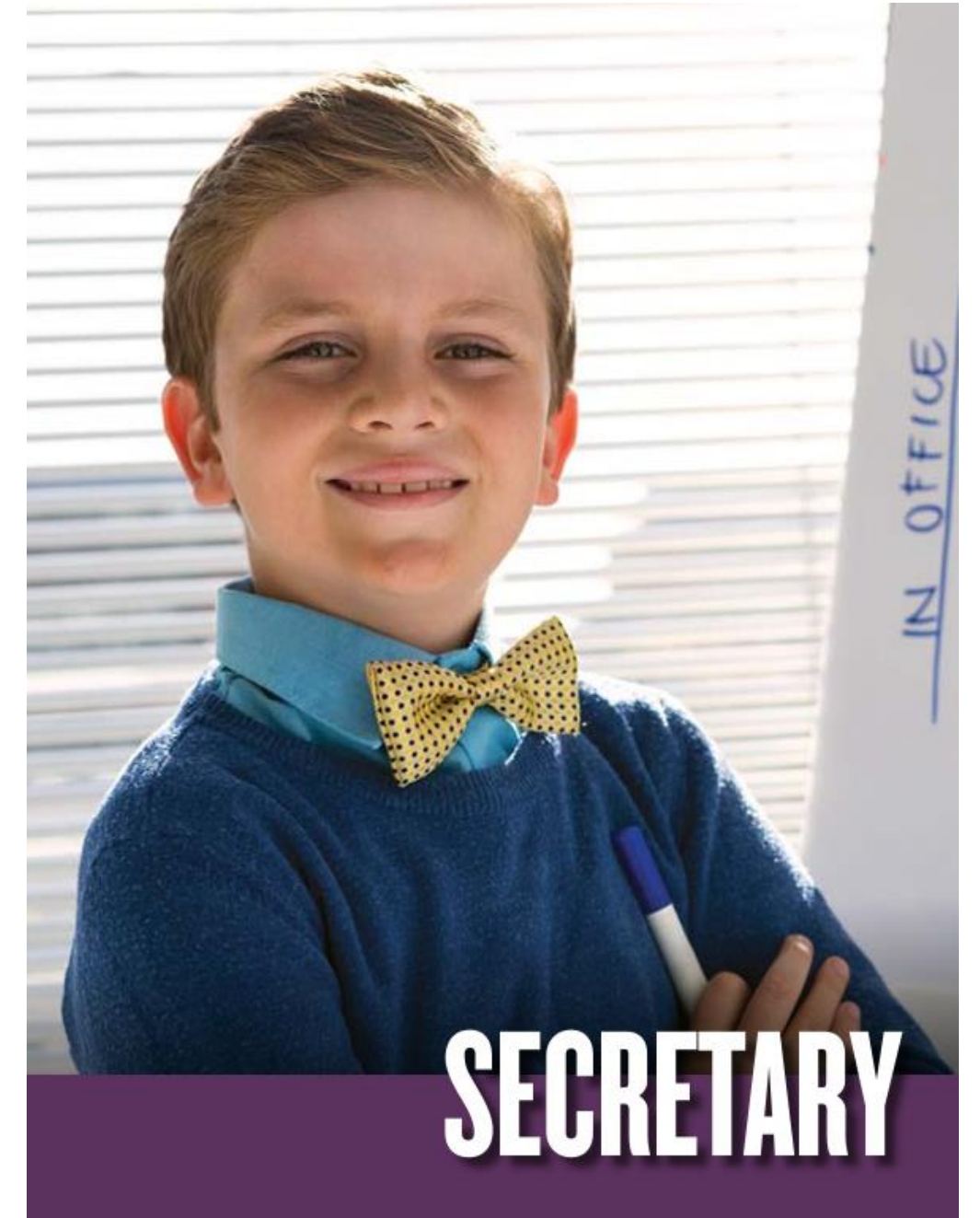
- Good financial stewardship.
- Collecting funds.
- Preparing annual budget.
- Creating monthly reports.
- Creating annual financial summary.

What qualities do you think make for a great club treasurer?



KEY RESOURCES

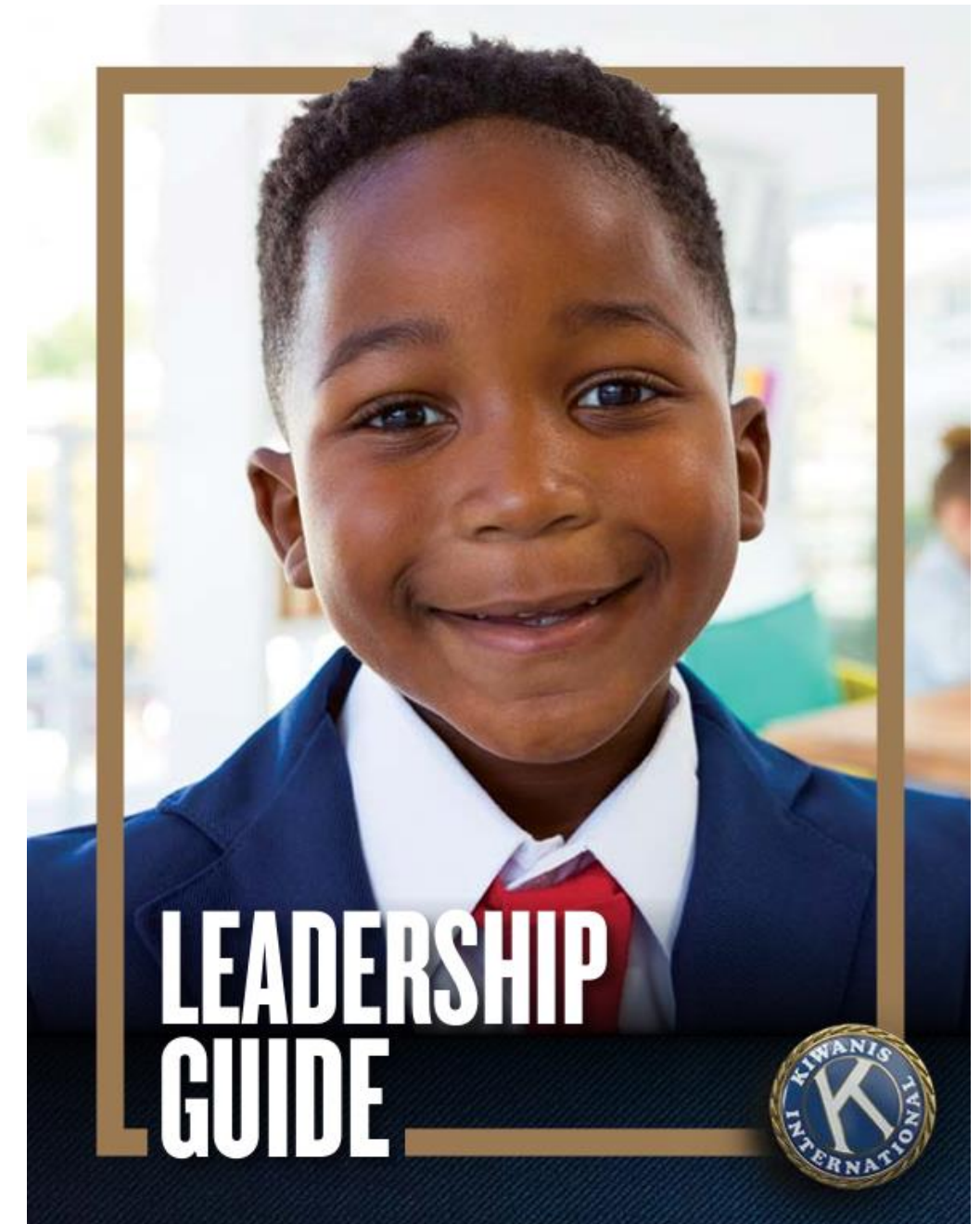
- Leadership Guide
- Club treasurer website
- Club treasurer annual checklist
- Youth protection guidelines



Leadership Guide

[Kiwanis.org/leadershipguide](https://www.kiwanis.org/leadershipguide)

- Kiwanis 101 information
- Club treasurer section
- Club president, secretary and membership chair sections
- Resources section



Club Treasurer Website

[Kiwanis.org/clubtreasurer](https://www.kiwanis.org/clubtreasurer)

- Leadership Guide link.
- Monthly checklist.
- Budget template.
- Sample club invoice.
- Links to IRS forms.
- Instructions to obtain a club EIN.
- Club foundation information.
- Kiwanis member dues.



Club Treasurer Annual Checklist

[Kiwanis.org/clubtreasurer](https://www.kiwanis.org/clubtreasurer)

- To-do items.
- Deadlines.
- Helpful tips.

CLUB TREASURER ANNUAL CHECKLIST

Monthly Duties

- Prepare the monthly report for the board.
- Receive all funds paid to the club and deposit them promptly.
- Prepare and disburse invoices to members.
- Reconcile cash accounts.
- Pay all expenses in a timely manner.

Annual Duties

- Pay club dues and fees to Kiwanis International. (Due in December.)
- Pay dues and/or member fees for your sponsored Service Leadership Program clubs.
- Mail club donations to the Kiwanis Children's Fund annual campaign in November or with your annual dues and fees in December.
- Ensure the club has an annual audit of club accounts.
- File a Form 990, 990-N or 990EZ with the Internal Revenue Service (IRS) by February 15 (U. S. clubs only).
- Get information at [kiwanis.org/form990](https://www.kiwanis.org/form990).
- Ensure maintenance of club's corporate status within its state. This is completed either annually or bi-annually, depending on the state.

JULY-SEPTEMBER 2024

Checklist

- Meet with the president-elect and the current treasurer to review responsibilities and current procedures.
- Review the resources in the treasurer section of the Leadership Guide and at [kiwanis.org/clubtreasurer](https://www.kiwanis.org/clubtreasurer), including the sample forms.
- Attend the budget planning meeting, which will be scheduled by the president-elect. The club's annual budget is due, if possible, before October 1 — and no later than October 15.

JULY-SEPTEMBER 2025

Checklist

- Meet with your president-elect and the incoming treasurer to review responsibilities and current procedures.
- Transfer all materials to the incoming club treasurer before October 1.

Youth Protection Guidelines

kiwanis.org/youthprotection

- Policies and procedures.
- Youth protection training.
- Background check information.
- Other resources.



MEMBER DUES



International Dues



Dues and Fees:

- Kiwanis International Dues: US\$52.00*
- Directors & Officers Insurance: US\$22.00**
- Publication Fee: US\$8.00***
- Liability insurance: US\$1.50****

kiwanis.org/dues

**Tier A*

***Only clubs in the United States and Canada*

****Only clubs in the United States and English-speaking clubs in Canada*

*****Only Caribbean clubs*

Membership Dues



Dues and Fees:

Kiwanis International Dues	US\$82.00*
District Dues	US\$44.00
Club Dues	US\$--.00

kiwanis.org/dues
kiwanis.org/districtdues

**Tier A, including Directors' and Officers' insurance and publication fee.*

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

Best Practices

- Collect dues from members by October 1.
- Collect payment electronically.



Member Statements



Details to include:

- Total amount due.
- Outline of dues and fees.
- How and when to remit payment.

**Dues and fees are not considered a tax-deductible expense (U.S. only)*

CLUB ACCOUNTS



Administrative Accounts



INCOME

- Dues.
- Membership fees.
- Meals (if applicable).
- Assessments.

- Kiwanis International and district dues.
- Convention travel.
- Club programming.
- Meals.
- Club newsletters.
- Liability insurance.

EXPENSES

Service Accounts



INCOM
E

- Fundraising projects for public.
- Member-only fundraising projects.

- Club service activities.
- Charitable or educational activities.
- Sponsorship of Service Leadership Program clubs.

EXPENSES

Annual Audit

- Legal requirement.
- Completed by independent auditor or an internal committee.
- Consult Standard Form for Club Bylaws.





CLUB GIVING

Club Grants



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.

kiwanis.org/clubgrants

kiwanis.org/microgrants

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.



BUDGET PROCESS



Budget Timeline

August

Committees
submit budgets



Board approves
a budget

September

Monthly

Give financial report to
board



Give annual
financial report
to club

Annually

Anytime

Create a projected ROI
for club activity



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.



FOR UNITED STATES CLUBS ONLY



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**.

kiwanis.org/clubtreasurer



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.

Kiwanis International and Kiwanis clubs are 501(c)(4) organizations.

Form 990



The IRS requires all United States-based Kiwanis clubs to submit a 990 form annually, no later than February 15.

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

kiwanis.org/form990



THANK YOU

SUE PETRISIN

2015-16 President, Kiwanis International

 517-256-7293; if text, please include your name & Kiwanis Club

 suepetrisin@gmail.com