

# LEADERSHIP GUIDE





**THIS BOOK BELONGS TO**

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**MY CLUB**

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**MY ROLE**

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**MY GOAL**

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# IT'S TIME TO GET STARTED!

You have been called to lead. Your fellow Kiwanians believe you have the talent and determination to fulfill your responsibilities as a Kiwanis club officer. In this guide, you'll find the tools and resources you need.

After all, your leadership will make your club healthier. And that will make Kiwanis stronger. As a result, children's lives will be changed in your community — and all around the world.

## ABOUT TRADITION

The information in this guide is geared toward Kiwanis clubs that follow a traditional meeting structure. Many groups, such as internet-based clubs, club satellites and young professionals clubs, have chosen different formats for their meetings and service initiatives. If you're in a nontraditional group, feel free to modify this guide to suit your needs.







**KIWANIS 101**



# KIWANIS 101

**Kids need Kiwanis.** For more than a century, Kiwanis has created opportunities for children to be curious, safe and healthy — regardless of the community in which they live. When you give a child the chance to learn, experience, dream, grow, succeed and thrive, great things can happen.

That's what Kiwanis members do. We are generous with our time. We are creative with our ideas. We are passionate about making a difference. And we have fun along the way.

## 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.*

## THE OBJECTS OF KIWANIS

**Object 1:** To give primacy to the human and spiritual rather than to the material values of life.

**Object 2:** To encourage the daily living of the Golden Rule in all human relationships.

**Object 3:** To promote the adoption and the application of higher social, business, and professional standards.

**Object 4:** To develop, by precept and example, a more intelligent, aggressive, and serviceable citizenship.

**Object 5:** To provide, through Kiwanis clubs, a practical means to form enduring friendships, to render altruistic service, and to build better communities.

**Object 6:** To cooperate in creating and maintaining that sound public opinion and high idealism which make possible the increase of righteousness, justice, patriotism, and goodwill.



# KIWANIS INTERNATIONAL'S STRATEGIC PLAN

Think of a strategic plan as an organization's road map: You can choose the roads you want to take, but the strategic plan ensures we reach our destination — our goals. Our strategic plan is designed for each district and club to use as a guide to create and update their own plans and choose their own paths toward accomplishing common goals.

## MEMBERSHIP AND ENGAGEMENT

Build, retain and support a growing 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.

*For additional information regarding the strategic plan, go to [kiwanis.org/strategic-plan](http://kiwanis.org/strategic-plan).*





# Your club's strategic plan

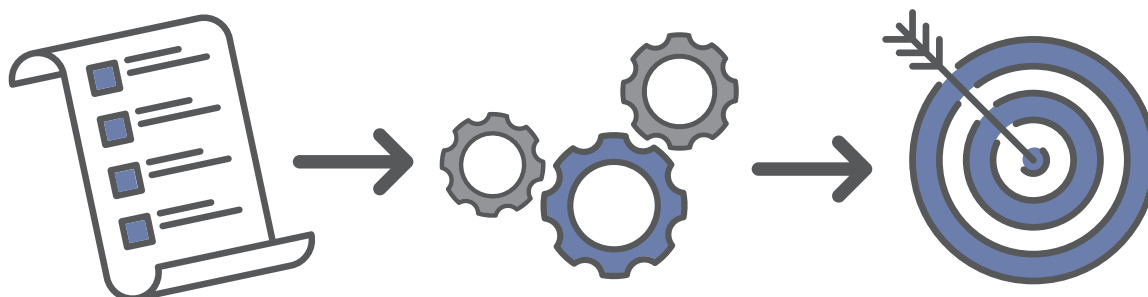
Your club should have a strategic plan in place, but it is important to revisit and revise it over time. Creating or revising your club's strategic plan is a group effort. Your club officers, board of directors and a few committed members need to work together to create a plan that will help your club thrive for years to come. Your strategic plan committee should be diverse in background, experience, age, gender, talents and perspectives.

## MEMBERSHIP AND ENGAGEMENT

| Club strategies | How will you accomplish the strategies? |
|-----------------|---|
|                 |   |
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## LEADERSHIP AND EDUCATION

| Club strategies | How will you accomplish the strategies? |
|-----------------|---|
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## COMMUNITY IMPACT

Club strategies

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How will you accomplish the strategies?

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## FINANCIAL VIABILITY

Club strategies

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How will you accomplish the strategies?

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## BRANDING AND IMAGE

Club strategies

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How will you accomplish the strategies?

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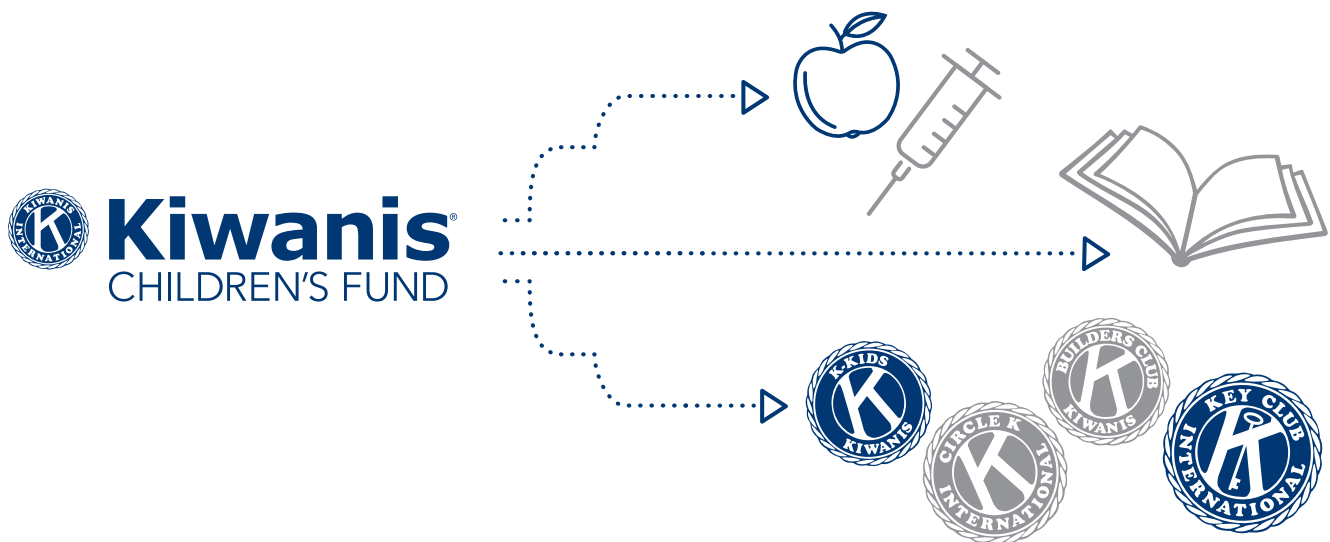
# Kiwanis Children's Fund

As a club leader, you will be an important partner to the Kiwanis Children's Fund. Of course, you're also an advocate for the Children's Fund. So it's important to know what we do and how gifts help the Kiwanis family reach kids in need.

The Kiwanis Children's Fund partners with clubs and districts to help the children of the world by focusing the generous gifts of donors on three Kiwanis causes:

- Health and nutrition.
- Education and literacy.
- Youth leadership development.

In your role, you will be supported by a Children's Fund district chair and a Children's Fund ambassador who are appointed by the Children's Fund trustees. These volunteer leaders are passionate advocates of our mission. They are constant communicators of our core values through club and district presentations. They build and strengthen relationships with Kiwanis clubs in their districts.



## A CONTINUUM OF IMPACT

From the prenatal stage to the age of 18, kids benefit from Kiwanis service. In fact, the Kiwanis causes create a continuum of impact. That's because each cause provides kids with a head start on the next one.

Sufficient nutrition offers the best chance at a healthy start in life — including optimal iodine intake, which influences brain development.

A healthy brain then prepares a kid for school, particularly for the crucial ability to read.

And an educated, literate child is one who's equipped to become a leader. Kiwanis Service Leadership Programs help develop students' skills as they continue their academic journeys — preparing them to become the next generation of leaders.





## OPERATIONS

For each Kiwanis year (October 1–September 30), the Kiwanis Children’s Fund Board of Trustees is appointed to oversee the administration of the Kiwanis Children’s Fund. The board’s responsibilities include:

- Development and implementation of a strategic plan for the Children’s Fund.
- The monitoring and distribution of funds from fundraising programs for grants worldwide.
- The stability and growth of the Children’s Fund via the cultivation of donor relationships and the solicitation of financial gifts from individuals, friends and businesses.

## RESOURCES FOR CLUBS

The Kiwanis Children’s Fund makes it easy for Kiwanians to help kids — and to spread the word about what we do. Kiwanis clubs, districts and foundations can turn to us for answers and assistance in key areas of expertise.

### Fundraising

We can offer strategies and advice for raising funds through individual and corporate giving, grant applications, planned giving and events. And when you tell us what works for you, we can pass along your best ideas to others.

### Nonprofit management

Operating a club foundation can be complicated. Bring us your questions and challenges. We’ll help you identify answers, options and best practices to help you reach your goals.

### Kiwanis grant programs

Our staff is ready to answer your questions about the grant programs available to Kiwanis clubs.

### Speakers and presentations

Whether it’s presented by one of our volunteers or a staff member, the Kiwanis Children’s Fund is ready to bring information and inspiration to club meetings.

# Service Leadership Programs

Kiwanis has been sponsoring youth programs since the first Key Club was chartered in 1925. Since then, other programs have been added — including Aktion Club for adults with disabilities — and each has enjoyed tremendous growth. Around the world, these Service Leadership Programs (or SLPs) have become core projects of sponsoring Kiwanis clubs. Each SLP belongs to one of two categories: service clubs or initiatives.

## SERVICE CLUBS

|   | EST. | MISSION  | STATS  | NOTES  |
|---|------|--|--|--|
| <b>Aktion Club</b><br>Adults (18 and older) who have a disability   | 1987 | To provide adults with disabilities an opportunity to develop initiative, leadership skills and to serve their communities.                                  | 5,738 members, 564 clubs, 13 nations and geographical areas    | Since this is a club for adults with disabilities, be careful not to identify SLPs collectively as “youth programs.”     |
| <b>Circle K International (CKI)</b><br>Students enrolled in college/ university or equivalent, typically ages 18 and over | 1936 | To develop college and university students into a global network of responsible citizens and leaders with a lifelong commitment to service.                  | 8,463 members, 580 clubs, 20 nations and geographical areas    | CKI is governed by a student board comprised of current members  |
| <b>Key Club</b><br>Students enrolled in secondary/ high school or equivalent, typically ages 14 –18                       | 1925 | Key Club is an international, student-led organization providing its members with opportunities to conduct service, build character and develop leadership.  | 204,917 members, 5,877 clubs, 45 nations and geographic areas  | Key Club is led by a student board of current members.   |
| <b>Builders Club</b><br>Middle years students, typically ages 11–14   | 1975 | Builders Club is an international, student-led organization providing members with opportunities to perform service, build character and develop leadership. | 26,976 members, 1,124 clubs, 21 nations and geographical areas | Currently, Kiwanis tracks the number of clubs worldwide with corresponding estimates of membership numbers.              |
| <b>K-Kids</b><br>Primary years students, typically ages 6 -11   | 1990 | K-Kids is an international, student-led organization providing members with opportunities to perform service, build character and develop leadership.        | 22,724 members, 988 clubs, 23 nations and geographical areas   | As with Builders Club, Kiwanis tracks the number of clubs worldwide, with corresponding estimates of membership numbers. |

Statistics as of 2022



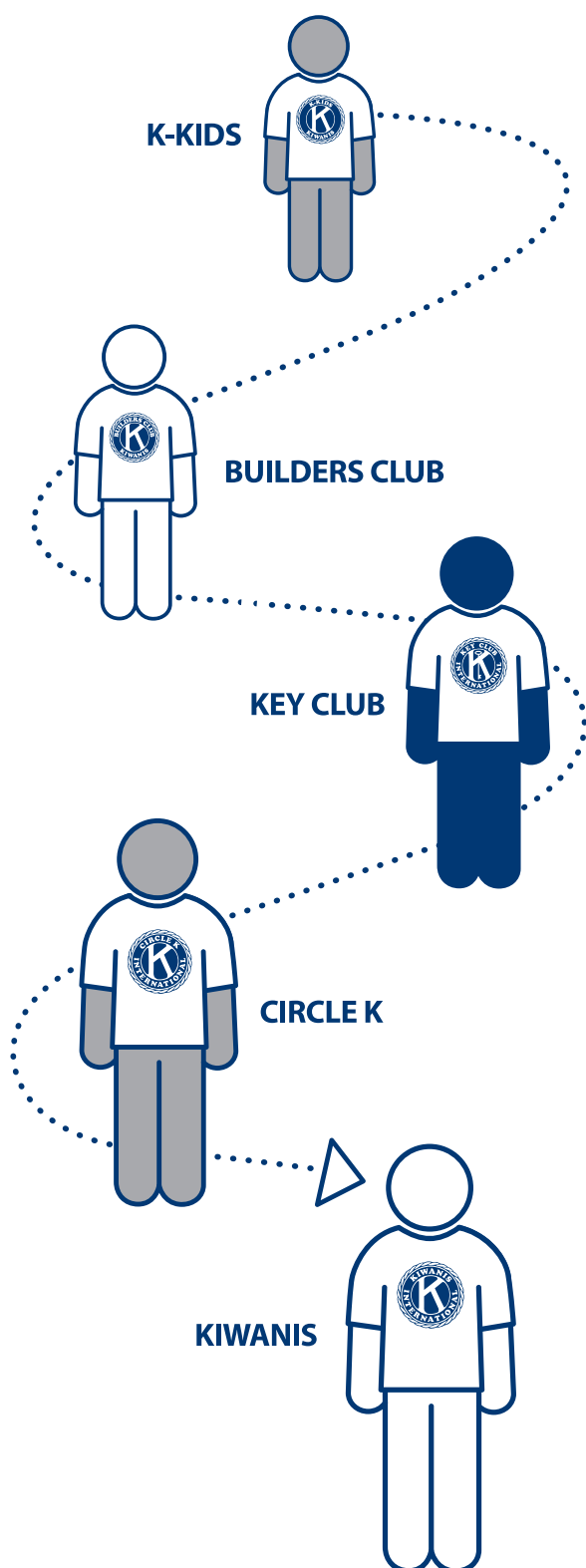
## INITIATIVES

|                              |  |
|------------------------------|--|
| <b>Key Leader</b>            | Key Leader is an experiential leadership program for high school and graduating 8th grade students. The curriculum features modules on six principles: leadership, integrity, personal growth, respect, community and pursuit of excellence. The experience includes full group sessions led by a trained facilitator and small discussion groups called “neighborhoods.” A challenge course of team-building activities is also featured. Since 2005, there have been more than 30,000 graduates around the world. A team of Kiwanis district volunteers coordinates marketing and on-site logistics and generates financial support for students to attend. That team is led by a district chair and site coordinator (for each event) appointed by the district governor. For more information visit <a href="http://key-leader.org">key-leader.org</a> . |
| <b>Terrific Kids</b>         | Terrific Kids is a character-building program that recognizes students for modifying their behavior. The program encourages kids to become the best version of themselves. Participants determine what being terrific means to them, then develop their own goals and use peer mentoring to hold themselves accountable for the actions they take each week. When a participant achieves their goal, they’re honored for being a Terrific Kid.   |
| <b>Bring Up Grades (BUG)</b> | Bring Up Grades, or BUG, recognizes elementary students who raise their grades or maintain good grades from one grading period to the next. Students are motivated to excel because they set their own goals and participate in peer mentoring, which involves their classmates in their success. When they reach their goals, the entire class celebrates.  |



### GLOBAL LEADERSHIP CERTIFICATE

These online courses are based on Key Club's and CKI's core values of fellowship, leadership and service. Students will learn traditional skills as well as in-demand soft skills such as emotional intelligence, empathy, resiliency and more. This program won't just help them stand out as a candidate for colleges/grad school, trade schools or employers — it will also help them become stronger leaders and changemakers.



## SPONSORSHIP OF A SERVICE LEADERSHIP PROGRAM

### The role of the sponsoring Kiwanis club:

- Initiates organization of the sponsored club.
- Obtains approval of school officials for its establishment if it is a school-based organization.
- Assists with inviting initial members.
- Schedules the organization meeting.
- Files the Petition for Charter.
- Plans for the Charter Presentation event.
- Provides continuous coordination, counsel, assistance and instruction as agreed to in the sponsorship requirements.

## SPONSORSHIP OBLIGATIONS

These guidelines will help you powerfully and positively influence the SLP clubs you lead:

1. Appoint a Kiwanian or a committee of Kiwanians to be SLP advisors to ensure that all youth protection policies and training requirements are being met for a safe and secure environment for youth.
2. Attend SLP meetings and events.
3. Maintain an expense line item in the budget to support SLP clubs.
4. Meet with the school principal or facility manager each year.
5. Ensure all dues and fees are paid.
6. Make sure SLP officers receive proper training.
7. Schedule an annual meeting with Kiwanis and SLP leadership.
8. Host or participate in joint activities.
9. Invite SLP club members to attend Kiwanis meetings.
10. Ensure all Kiwanis members chaperoning SLP-sponsored events obtain a clear background check and review the youth protection policy annually.

The guidelines only pertain to sponsored clubs, not programs/initiatives.



# Signature projects

From playgrounds and parks to festivals and fundraisers, signature projects are the hallmarks of what Kiwanis clubs are known for in their communities. They are important for the future of Kiwanis — because they elevate awareness of the organization in local communities, build member loyalty through project engagement, provide high-impact service and maximize community resources. Additionally, signature projects can increase membership and member engagement through high-impact community events. Consider how your club can incorporate potential new members into your next signature project.

To identify a signature project for your club, ask: “What community activity or event is my club known for and does it adequately represent the club?”

## CRITERIA

A signature project is one that includes all of the following criteria:

- **Membership-focused.** The project should support opportunities to strengthen membership and develop new partnerships.
- **Recurring.** At a minimum, the project should take place annually or be set up to recur at regular intervals.
- **Brand-enhancing.** The project should elevate the brand identity of Kiwanis in the local community with opportunities for public relations activities such as Kiwanis naming rights, media inclusions, branding, etc.
- **High-impact.** The project should have a demonstrable positive impact on the community. This impact should be measurable in monies raised, children served, flags hung, playgrounds built, etc.

## SIGNATURE PROJECT BEST PRACTICES

### Step 1: Choose a project to benefit kids.

Select a project that will last for years to come and that your Kiwanis club will be known for throughout the community.

### Step 2: Bring your project to life.

Now that your club has selected a project, it's time to start.

### Step 3: Work with our partners.

Kiwanis has created partnerships that align with our mission and preserve the trust of our members and communities.

### Step 4: Get budget-boosting help.

Use resources that help clubs save money and stretch their dollars. There's a large selection and a little bit of everything at [kiwanis.org](http://kiwanis.org).

### Step 5: Report your success.

Reporting qualifies clubs for special recognition and helps Kiwanis form more partnerships in support of signature projects.

## ANNUAL SIGNATURE PROJECT CONTEST

Kiwanis International hosts the annual Signature Project Contest to recognize clubs for the creative, engaging and impactful community fundraisers or service projects they conduct on an annual basis. The contest consists of two groups based on club size. The top 10 club projects from each group are selected from the hundreds of entries received annually. The final three in each group receive recognition and awards at the Kiwanis International convention.

## NOTES





**TREASURER**



# TREASURER

Your election as treasurer of your Kiwanis club is proof that your fellow members see you as a person of integrity — with an aptitude for finance. Along with the club board, you are responsible for your club's solvency and financial stability. Take pride in your leadership role. You've earned your club's trust.

## RESPONSIBILITIES

- The treasurer works with the club secretary to coordinate the club's financial responsibilities and records. The treasurer often serves as an advisor to the club on financial matters, such as setting the club budget.
- A Kiwanis club's treasurer is an officer of the club and a member of its board of directors, entitled to participate in all board discussions and eligible to vote on any question put to vote by the presiding officer.
- The treasurer is responsible for collecting all funds due to the club and for keeping the records of membership fees and dues, unless these responsibilities are delegated to the secretary. Club treasurers will find a list of resources at [kiwanis.org/clubtreasurer](http://kiwanis.org/clubtreasurer).

## SKILLS

- Knowledgeable about bookkeeping and accounting.
- Attentive to detail.
- Organized.
- Willingness to learn and use appropriate technology.
- Ability to hold others accountable.
- Deadline-driven.

## DUTIES

- Guide the board in preparing an annual budget before the start of the fiscal year.
- Coordinate the collection and disbursement of money.
- Receive and promptly deposit all funds paid to the club.
- Disburse funds as directed by the club board.
- Maintain the club's financial accounts and records.
- Reconcile cash accounts on a monthly basis.
- Prepare and disburse bills to members.
- Provide a monthly financial report to the board.
- Compile an annual financial summary of income and expenditures for the annual club meeting.
- Make club records available upon request.
- Analyze return on investment from fundraising efforts.
- Perform other duties as assigned by the president or board.
- Fulfill all other duties documented in the Standard Form for Club Bylaws.
- Pay dues for appropriate sponsored SLP clubs.

## REVIEW

1. Put a star next to the responsibilities and duties your club is doing well.

2. Circle the responsibilities and duties your club is not currently doing.

# Member dues

Members of local Kiwanis clubs pay membership dues and fees to their club. The dues and fees paid by members support Kiwanis International, the Kiwanis district and the Kiwanis club.

The total amount a member pays in dues depends entirely on his or her club and district and is determined by the appropriate governing body. For district dues, this decision is made by the district House of Delegates. For club dues, the club bylaws and policies state that club membership dues, fees and other assessments, as provided in club policy, must be approved by two-thirds (2/3) vote of the members present and voting, provided at least fourteen (14) days' previous notice of the vote and proposed amount is given to the members. (Club Bylaws, Article 8.5)

Some clubs may include meal costs in their fees, while others may set lower dues and leave meals up to the individual member when attending a meeting or event. Dues and fees collected for club treasuries should be accounted for in the club's administrative account.

## REVIEW

What do your dues cover?

Kiwanis International dues are set by the House of Delegates while the fees are established by the Kiwanis International Board based on the cost of the service provided.\* The fees can fluctuate slightly to reflect the change in the cost. You do not have to charge the same amount to all of your members as long as it is indicated in your club's bylaws. Discounted club dues for senior memberships or for opting out of prepaid meals are popular options for many clubs.

In addition to Kiwanis International dues and fees, each district also has dues and fees. These are unique for every district and are set by the house of delegates at a district event.

More information on Kiwanis International and district dues can be found at [kiwanis.org/dues](http://kiwanis.org/dues) and [kiwanis.org/districtdues](http://kiwanis.org/districtdues).

The club also has the option to set dues and fees that are retained directly by the club to cover or offset club operations. These monies stay in your club's account.

\*Depending on your country's GDP and location, Kiwanis International dues and fees may be adjusted.



**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          | \$ |

**For North American clubs only:** When your club receives an invoice from Kiwanis International for continuing members or new members, both the Kiwanis International and district costs are included when applicable.

Also, Kiwanis International collects fees for the Kiwanis International European Federation. To simplify the payment process for clubs, Kiwanis International collects all of the dues and fees mentioned above and then distributes them appropriately.

Some divisions request a voluntary contribution to either the division or the lieutenant governor.

**Exceptions to the amounts above include:**

**1. Spousal waiver for the publication fee.** While it is a condition of membership that each member is a subscriber to the official publication of Kiwanis International, if both spouses are members of a club (not necessarily the same club), one spouse may choose not to subscribe, which results in a reduction in fees. To receive this benefit, either the spouse or the club secretary can email [memberservices@kiwanis.org](mailto:memberservices@kiwanis.org) to have this credit applied to their member record.

**2. New-member alumnus of a Kiwanis SLP.** If a new member is an alumnus of a Service Leadership Program, the club should not charge that member for Kiwanis International dues for two years after joining **their first** club. They are still required to pay for the insurance and publication fees, as well as the new member add fee. If the new member is reported properly when added to the club roster by the club secretary, this two-year waiver will automatically appear on the club invoice. Check with your district office to see whether your district waives district dues for new members who are alumni of SLPs. Contact [memberservices@kiwanis.org](mailto:memberservices@kiwanis.org) if the alumni credit is not showing properly on the club invoice.

All exceptions are intended to be financial benefits to the eligible member and should be reflected on their personal invoices.

**THINK ABOUT IT**

Why is Kiwanis worth the cost?

# Dues invoicing process

As with most things related to finance and accounting, there are clear expectations and deadlines regarding the completion of steps in the dues-invoice process.

## Here are some facts and tips about invoice timing:

1. Ensure all your new member adds have been completed by the club secretary prior to September 30.
2. Work with the club secretary to review the current club roster and make any member deletions by October 10.
3. Your club invoice is created on or after October 10. The 10-day window between September 30 and October 10 allows the club secretary to update the roster accordingly. Once that window of opportunity has closed, your club invoice will be set.
4. Club invoices mail the last week October/first week of November, and they are due within 30 days. This date is indicated on the invoice.
5. U.S. clubs can pay online if that method is preferred. Clubs located outside the United States or those that would rather not pay online can pay according to the invoice instructions.

The president, secretary, assistant secretary and treasurer all have access to the finance tab after logging in at [kiwanis.org](http://kiwanis.org). Only the secretary, assistant secretary and president can adjust the member roster. The assistant secretary's access is limited to one person. If your club has a separate treasurer and secretary, it may be a good idea to establish the club treasurer as the assistant secretary so that he or she can manage the financial obligations of the club using the online system.

**For North American clubs only:** When your club receives an invoice from Kiwanis International for continuing members or new members, both the Kiwanis International and district costs are included when applicable. Also, Kiwanis International collects fees for Kiwanis International Europe for those clubs when applicable. To simplify the payment process for clubs, Kiwanis International collects all of the dues and fees mentioned above and then distributes them appropriately.

### NOTE

Sponsored Builders Club and K-Kids renewal fees will be billed to your club.

## THINK ABOUT IT

What are ways to collect dues on time?

## DIPLOMATIC DUES COLLECTION

Kiwanis International strongly recommends that members' payment of dues be scheduled for payment to the club by October 1. While dues are not paid by the club to Kiwanis International until late November or December, the October 1 deadline for members will help clubs deal with any changes to the club roster while it can still make adjustments without financial penalty.

Some clubs choose to bill members monthly, quarterly or semi-annually, especially for any required club fees like meal costs, to ease the financial burden on the member. Member billing is the club's decision — but the club's payment to Kiwanis International is due all at one time, so plan ahead to ensure your cash flow.

*Important note:* The club determined the definition of a "member in good standing" when it set its bylaws and policies. This definition the club to define whether there is a certain amount of money or time that a member can be in arrears on dues or fees before they are no longer considered in good standing.

Refer to your club bylaws and policies for these requirements.

## MEMBER STATEMENTS

It has become standard practice to send an invoice attached to an email. If your members respond well to that delivery method, it can be a cost-saving way to avoid postage and can be more subtle and convenient than trying to hand-deliver invoices at a club meeting.

However, your membership chair or service committee chair may consider the invoice an opportunity to talk about the great work the club accomplished in the last year and how members made a difference...and then to say, "By the way, here's the invoice for this year."

It's a subtle difference, but there's an important distinction: You are not asking members to consider renewing their membership (and thus to consider *not* renewing). You are inviting them to continue to invest in the community by continuing their involvement with your Kiwanis club.

The key information for the invoice is fairly standard. But here's a checklist to make sure you include the important details:

1. Total amount due prominently displayed.
2. Where to remit payment.
3. To whom to make the check payable, if applicable (this should be the club name).
4. An outline of the dues and fees, including any discounts the member is eligible to receive.
5. A statement at the bottom indicating that the dues and fees are not considered a tax-deductible expense.

## PAYING DUES ONLINE

Some clubs have the option of paying dues through district websites and resources. Contact your district secretary to find out whether this is an option for your club. Some clubs have also begun utilizing mobile apps to collect payment such as Venmo, Paypal or CashApp. If you choose to do this, be aware of any administrative fees that may be involved in using this method.

### TIP

While most clubs assign board members to contact delinquent dues payers, you will find it is more effective to ask their member sponsor to reach out.

# Club accounts

Clubs may, but are no longer required, to have two (or more) accounts. Clubs should utilize an account system that works best for them and that adheres to local requirements, rules, laws and regulations.

## ACCOUNTING SYSTEM

Accounting systems will differ, depending upon services and equipment available to the treasurer.

When you develop your club accounting system, be sure that you can:

- Identify all sources of income.
- Identify all disbursements.
- Create accurate financial reports.
- Permit the accurate billing of members.
- Report the financial standing of each member at any time.
- Provide the secretary with data to prepare a statement of delinquent members for the president or board. (Such information is strictly confidential.)

## ANNUAL AUDIT

The bylaws of every club require an annual audit of club accounts, which can be completed by either a qualified accounting firm not affiliated with any club member or a standing financial review committee. Every club is required to have an annual

financial review by either an independent auditor or an internal committee. Making the annual audit a standard practice ensures that club finances are handled properly — and it reinforces the club's confidence in the treasurer.

Should the club choose to have the annual audit performed by an internal committee, the treasurer can be a resource to the committee but should not serve on the committee. This would be a conflict of interest and would infringe on the independent nature of the audit.

### REMEMBER

- The audit is required by the bylaws of every club.
- The audit may be completed by the club's financial review committee or a qualified accounting firm.
- If your club chooses to have the audit completed by a financial review committee, the treasurer **cannot** serve on the committee.

## INCORPORATION

Some countries require incorporation at the time of new club chartering. Check with your governing body to determine whether you are required to incorporate.

### REVIEW

Who holds onto the permanent records in your club? Circle one.

Club secretary

Custodian of records

Contact information of permanent record keeper:





# Budget process

As the incoming treasurer, you will work with the incoming club president and other leaders of the club to develop the annual budget for the administrative year. This budget should include all anticipated committee expenses and projected revenue from fundraising activities.

## FILES TO BE MAINTAINED BY THE TREASURER

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

## PERMANENT RECORDS TO BE MAINTAINED BY THE TREASURER

At the end of the fiscal year, you'll need to pass along these files to the club secretary or the custodian of the club's permanent records.

- Canceled checks (seven years).
- Financial records and reports.
- Invoices.
- Official documents related to the club foundation, if applicable.

### THINK ABOUT IT

What is important to your club?

*Your budget should reflect what's most important to your club. Proper funding is necessary for successful fundraising events. Consider creating partnerships, offering sponsorship opportunities or applying for grants.*

During August, committees should meet to review materials, goals and timelines. They'll form project schedules and submit a budget proposal for the club board's consideration before the end of September (or at the first board meeting in October). It's best if the budget can be approved in advance of the new administrative year, but the approval should come from the board that will be serving in that administrative year. If your club doesn't allow the incoming board to vote on issues prior to October 1, the first board meeting of the new administration is the appropriate time to vote on the budget.

### REVIEW

What are three things you should include in your budget?

1.

2.

3.

## REPORTING EXPECTATIONS

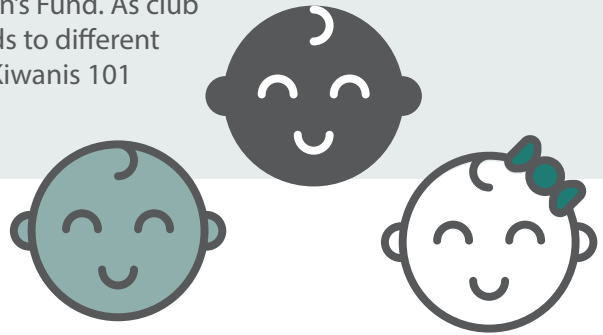
Each time the board gathers to discuss the business of the club, the treasurer should be prepared with a financial report indicating the activity in both the administrative and the service account as compared to the budget. This typically includes the month just completed and the administrative year-to-date.

In addition, the club's annual meeting takes place in either April or May. (Information is provided in the club president resources.) One item on the agenda is a report from the treasurer. This annual report to the membership should include detailed financial information, such as the financial statements from the most recent board meeting. This is a great opportunity to talk about the amazing work the club is doing that is evident in the financial statements (e.g., scholarship awards, fundraiser revenue, donations to a local cause, etc.).

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

## Support the Kiwanis Children's Fund!

Invest in your Kiwanis passion with the Kiwanis Children's Fund. As club treasurer, you can encourage your club to allocate funds to different causes supported by the Children's Fund. Refer to the Kiwanis 101 section for more information.



## NOTES

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# How the Kiwanis Children's Fund supports you

## CLUB GRANTS

The Kiwanis Children's Fund can be a resource for your club's service project through the Club Grant program. A club grant helps address an unmet need that affects children in your community or elsewhere by supporting a project that provides long-term benefits that can be sustained by the club.

For the Children's Fund, a grant is a form of collaboration. When a Kiwanis club has a gap in its funding for a service project, a club grant can help fill it.

Clubs may complete the first step of the application process (a Letter of Inquiry) at any time throughout the year, but grants are awarded in June, October and January.

Not all projects are eligible for a club grant. You can find the full list of requirements and information about the application process in the Guide to Club Grants online at [kiwanischildrensfund.org/clubgrants](http://kiwanischildrensfund.org/clubgrants).

In general, projects should:

- **Be Kiwanis-led.**
- **Fill a documented need within the community.**
- **Recur at least once per year.**
- **Support activities within one of the Kiwanis cause areas (health and nutrition, education and literacy, or youth leadership development).**



Visit [kiwanischildrensfund.org/clubgrants](http://kiwanischildrensfund.org/clubgrants) for key dates and a library of translated resources, including the Guide to Club Grants. Please direct questions to the Children's Fund team at [grants@kiwanis.org](mailto:grants@kiwanis.org). You also can call 1-800-KIWANIS, ext. 225 (U.S. and Canada), or +1-317-217-6225 (worldwide).

## CLUB FOUNDATIONS

Some Kiwanis clubs have their own foundations that accept tax-deductible donations. If your club has a foundation, you must follow the Bylaws and Articles of Incorporation for Kiwanis Club Foundations. The Kiwanis Children's Fund offers relevant resources, all of which reflect current best practices under U.S. tax law.

### THINK ABOUT IT

How could you improve your community through service if you received a grant from the Kiwanis Children's Fund?

# For U.S. clubs only

## INCORPORATION

Each club in the United States is required to be incorporated. Incorporation is typically completed at the time of new-club chartering. However, it's important to ensure that your club's paperwork has been filed.

Check in your club files for a copy of the original paperwork. Kiwanis International and your state or local government agency will need a copy of these files. Be aware that incorporation must be renewed annually or according to your incorporation laws.

For additional information, call Kiwanis member services at 1-800-KIWANIS, or +1-317-875-8755, ext. 411.

## U.S. REVENUE ACT REGARDING FUNDRAISING SOLICITATIONS

United States federal legislation requires that any fundraising solicitation by or on behalf of Kiwanis clubs and Kiwanis districts must include an express statement that "contributions or gifts to the club are not deductible as charitable contributions for federal income tax purposes." On all solicitations, the statement must be in a conspicuous and easily recognizable format, whether the solicitation is made in written or printed form, by television or radio, or by telephone.

## 990 TAX FORM

The IRS requires that all U.S.-based Kiwanis clubs submit a 990 form annually. Not filing this form in a timely manner may put your club's incorporation status at risk, resulting in the loss of its 501(c)4 tax-exempt status. This form is due February 15, assuming a fiscal year end of September 30.

Kiwanis International has established a relationship with a preferred vendor that specializes in not-for-profit accounting software that includes a simple method for submitting your 990 form.

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

### REMEMBER

- Report club finances promptly each month.
- Reconcile bank accounts monthly.
- Give receipts for funds received.
- 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.

## NOTES

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#### NEED HELP?

The following IRS website provides more information: [irs.gov/charities-non-profits/electronically-submit-your-form-9976-notice-of-intent-to-operate-under-section-501c4](https://irs.gov/charities-non-profits/electronically-submit-your-form-9976-notice-of-intent-to-operate-under-section-501c4).

You may also contact your Kiwanis district office or email Kiwanis International at [finance@kiwanis.org](mailto:finance@kiwanis.org).

## IRS REQUIREMENT FOR SECTION 501(C)(4) ORGANIZATIONS — FORM 9976

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 9976, as stated in Internal Revenue Code 26 CFR 1.506.

Currently, almost all Kiwanis clubs in the United States operate as 501(c)(4) organizations under the Internal Revenue Code. To be considered a 501(c)(4) organization, the club must report its Employer Identification Number, or EIN, to Kiwanis International, which then reports it to the IRS as part of its annual Group Exemption Number filing (GEN 0026).

Because of this current practice, Kiwanis International asked for clarification from the IRS as to whether new Kiwanis Clubs are required to file Form 9976. On September 29, 2016, Kiwanis International was notified by the IRS through our tax advisor (BKD LLP) that all new Kiwanis clubs need to file Form 9976 and that it does not matter that the club is part of a group exemption.

### DO I NEED TO FILE FORM 9976?

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 9976.

**No:** YOU NEED TO FILE Form 9976. This form is an electronic form. See the next page for details.

### WHEN DO I NEED TO FILE FORM 9976?

If you answered NO to the question at left and your Kiwanis club was organized prior to July 8, 2016, you are required to file Form 9976 immediately. Please file as soon as possible, since failure to file Form 9976 may result in fines.

All new clubs organized on or after July 8, 2016, must file Form 9976 within 60 days of its organization date or the date of your EIN notification letter from the IRS.

## HOW DO I FILE FORM 8976?

Form 8976 and a \$50 filing fee must be submitted online at [services.irs.gov/registration](https://services.irs.gov/registration).

To complete the electronic Form 8976, you will need to set up an electronic account with an email address, login ID and password. You will also need the following information about your Kiwanis club:

1. Business name (usually written as “the Kiwanis Club of \_\_\_\_\_”).
  2. Address.
  3. Employer Identification Number (EIN). If you do not already have this number, you must obtain it by filing Form SS-4 with the IRS before you can file Form 8976. See NOTE at right.
  4. Date the club is organized or date of official EIN notification letter from the IRS.
  5. State and country where your club was organized.
  6. Filing year/month. This is the month your club’s accounting period ends. For most Kiwanis clubs this would be September.
  7. Statement of purpose of the club. This is usually a statement declaring whether the club wishes to operate as a social welfare organization, which is the classification of a Kiwanis club with the IRS.
- NOTE**

All Kiwanis clubs are required to send their EIN to Kiwanis International, c/o Finance Department, 3636 Woodview Trace, Indianapolis, IN 46268. Upon receipt, it will be reported to the IRS so the club can be included in the 501(c)(4) Group Exemption filing.

The IRS will automatically supply a confirmation when you submit the required information. Maintain the confirmation for your records.

**Please note that this is a one-time filing for new clubs.**

## NOTE

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## NOTES

## TREASURER

## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.





**Kiwanis®**

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**[kiwanis.org](https://www.kiwanis.org)**