



TREASURER

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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/leadertools.

QUALIFICATIONS

- Knowledgeable about bookkeeping and accounting.
- Attentive to detail.
- Organized.

DUTIES

- Guides the board in preparing an annual budget before the start of the fiscal year.
- Coordinates the collection and disbursement of money.
- Receives and promptly deposits all funds paid to the club.
- Disburses funds as directed by the club board.
- Maintains the club’s financial accounts and records.
- Reconciles cash accounts on a monthly basis.
- Prepares and disburses bills to members.
- Provides a monthly financial report to the board.
- Compiles an annual financial summary of income and expenditures for the annual club meeting.
- Makes club records available upon request.
- Analyzes return on investment from fundraising efforts.
- Performs other duties as assigned by the president or board.
- Fulfills all other duties documented in the Standard Form for Club Bylaws.

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.

If you are struggling with any of the outlined duties, please reference kiwanis.org/leadershipguide.

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.

Kiwanis International dues and fees:*

US\$52: Kiwanis International dues

US\$13: Liability insurance (North America and the Caribbean only)

US\$4: Directors and officers insurance (North America and the Caribbean only)

US\$8: Magazine publication (for English-speaking members in North America)

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.

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 administrative 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 magazine.** 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 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 magazine 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 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. 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 the Kiwanis International European Federation 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 suggests 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.

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

While some clubs may have the need for several separate accounts, every club has a minimum of two: the administrative account and the service account.

The administrative account is for all administrative expenses of the club. The majority of these funds comes from annual club dues, meeting meals (if applicable) and membership fees from new members. Generally, money from any activity in which only members participate is deposited into the administrative account.

ADMINISTRATIVE ACCOUNTS	
Receive income from	Cover the expenses for
<ul style="list-style-type: none"> • Dues. • Membership fees. • Meals (if applicable). • Assessments. 	<ul style="list-style-type: none"> • Kiwanis International and district dues. • Kiwanis International and district conventions. • Magazine subscriptions (if applicable). • Meals (if applicable). • Club newsletters (if applicable). • Club programming expense. • All or part of the expenses associated with liability insurance (if applicable).

The service account is for the service programs of the club. Basically, the income for this account is derived from fundraising projects in which the public participates or from designated contributions.

Article 8, Section 1, of the club bylaws stipulates: "Monies received for club service activities, regardless of source, may be used only for service activities." The service account covers expenses for all club service activities, as well as all educational, religious and charitable activities. The service account can also cover expenses associated with sponsorship of a Kiwanis Service Leadership Program (SLP) for youth, adults with disabilities or university students. Income from some members-only fundraisers that are designated by the board as service fundraising projects may also go into the service account.

SERVICE ACCOUNTS	
Receive income from	Cover expenses for
<ul style="list-style-type: none"> • Fundraising projects in which the public participates (may be net of expenses). • Members-only fundraising projects that are designated by the board as service fundraising projects. <p>REMEMBER Income from fundraising projects in which the public participates MUST go into the service account.</p>	<ul style="list-style-type: none"> • Club service activities. • Charitable, educational and religious activities of the club. • Expenses associated with sponsorship of a Kiwanis Service Leadership Program. • All or part of the expenses associated with liability insurance (if applicable). • Club leadership education, district education events and the Kiwanis Education conference.

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. A fair practice would be to reimburse two-thirds from the service account and one-third from the administrative account for a member attending all three days. Expenses for only attending the Kiwanis Annual Meeting would not qualify for reimbursement from the service account by Kiwanis standards.