



CAROLINAS DISTRICT OF KIWANIS INTERNATIONAL

2014-15 BUDGET LINE ITEM EXPLANATIONS



IMPORTANT:

1. Reimbursement Request form and attached supporting expense receipts are required before the reimbursement can be approved for payment. Generally, the District Secretary approves all requests before payment. The Governor and or Treasurer approves all Secretaries' requests.
2. All Reimbursement Requests must be submitted to the District Office in a timely manner.
3. Expenses are paid in the year in-which they are incurred.
4. Mileage reimbursements are made at \$.30 per mile.

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- 4000 CD International Trustee Travel Expenses:** When a Carolinas District member has the position of International Trustee, then this expense line item may be applicable. This expense line item is to capture the travel expenses when the Carolinas International Trustee has been invited to attend either Midyear Conferences and/or District Conventions for Districts in which the Carolinas International Trustee has been assigned Counselor responsibilities. These expenses are paid only when the Trustee's primary reimbursement sources (Kiwanis International or the District who has invited him/her to attend) will not pay travel expenses. The Carolinas will reimburse only when all the other reimbursement sources are exhausted.
- 4005 Past Governor Meeting Expenses:** Two Past District Governors are officers on the District Board of Trustees. This expense line item is to capture the travel expenses to and from scheduled Board of Trustee meetings. The two Past Governor Trustees must not receive travel reimbursement from other sources in order for the money to be taken from this line item. This line item would also cover travel expenses for the Immediate Past Governor to attend SLP Board meetings as necessary.
- 4105 Governor's Travel & Conferences:** The District Governor is the CEO of the Carolinas District and travels extensively both inside the district and to Kiwanis International events. This expense line item covers travel expenses not otherwise covered by the District, Division, or Clubs in the performance of his/her duties associated with the Office of the Governor. The stipend in no way covers all of the expenses incurred. The Governor should keep financial records supporting this expense allocation for his/her own tax purposes.
- 4120 Governor's S.L.P. Meetings:** The Governor is expected to attend the Service Leadership Program Conferences and Conventions (K Kids, Builders Club, Key Club, Aktion Club, and Circle K Club) as well as Fall Rally and Kiwanis Family Conference. This expense line item helps to defray the cost for the Governor to attend these events.
- 4130 Governor's KI Regional and Council Meetings:** This expense item includes the Governor's travel expenses for attending KI Regional meetings that are not otherwise covered by Kiwanis International.
- 4205 Governor-Elect's Travel & Conferences:** In many cases, the Governor-Elect accompanies the Governor on official District functions and in preparation for his/her year as Governor. This expense item covers expenses not otherwise covered by the District, Division, or Clubs in the performance of duties associated with this office. The stipend in no way covers all of the expenses. The Governor-Elect should keep financial records sustaining this stipend for his/her own tax purposes.
- 4220 Governor-Elect's S.L.P. Meetings:** The Governor-Elect is required by KI to attend official district events of the Service Leadership Programs: K Kids, Builders Club, Key Club, Aktion Club, and Circle K Club, including Fall Rally and Kiwanis Family Conference. This item helps to defray the cost for the Governor-Elect to attend these events.



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- 5010 Lieutenant Governors' Meetings Expenses:** The District will reimburse Lt. Governors roundtrip mileage for:
- 1.) Club officer installations
 - 2.) One official club visit **or** two club visits if the Lt. Governor did not perform the officers installation ceremony for that club
 - 3.) One attendance at the club's board of directors meeting
- Mid-Year Conference:** Reimbursable expenses are Early-Bird Registration Fee, Hotel room expense at the official Conference Hotel, plus round-trip mileage with a total reimbursable cap of \$ 395.⁰⁰. Supporting expense documentation is required. Attendance at the Lt. Governors meetings are required for this reimbursement.
- District Convention:** Reimbursable expenses are Early-Bird Registration Fee, Hotel room expense at the official Convention Hotel, plus round-trip mileage with a total reimbursable cap of \$ 395.⁰⁰. Supporting expense documentation is required. Attendance at the Lt. Governors meetings are required for this reimbursement.
- 5020 Lieutenant Governors' ICON Expenses:** Attendance at the Kiwanis International Convention (ICON) is not required but recommended. To assist with the International Convention expenses, this expense line item was established to help fund those expenses. Valid expenses are limited to the Early-Bird Registration Fee, reasonable travel expense, Hotel room expense at the official Convention Hotel for the District or a lower price facility. Each Lieutenant Governor must make their presence known to the District Secretary at the District Caucus at the International Convention in order to qualify for an equal portion of these available funds. The number of Lt. Governors attending ICON will be divided into the amount of funds allocated in this account with a cap of \$700.⁰⁰. The ICON reimbursable expenses will be provided to those Lt. Governors within three weeks after the International Convention. (See ICON Reimbursement Policy for further details.)
- 5201 Lieutenant Governor Elect's Training Conference:** Held each year at the Mid-Year Conference weekend for the purpose of training the incoming class of Lieutenant Governors. This expense item includes roundtrip mileage, meals, and lodging for Lieutenant Governors-Elect's, facilitators and presenters designated by the Governor-Elect to participate in this conference.
- 5210 Lieutenant Governor Elects' Meetings Expenses:** The District will reimburse Lt. Governor-Elects roundtrip mileage for:
- 1.) Initial club contact visits
 - 2.) Club officer installations
- Mid-Year Conference:** Reimbursable expenses are 1/2 Hotel room expense at the official Conference Hotel, including round-trip mileage with a cap of \$ 175.⁰⁰. Supporting expense documentation is required. Attendance at the Lt. Governor-Elects meeting is required for this reimbursement.
- District Convention:** Reimbursable expenses are Early-Bird Registration Fee, Hotel room expense at the official Convention Hotel, including mileage with a cap of \$ 395.⁰⁰. Supporting expense documentation is required. Attendance at the Lt. Governor-Elects meeting is required for this reimbursement.



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- 5220 Lieutenant Governor-Elects' ICON Expenses:** Attendance at the Kiwanis International Convention (ICON) is not required but highly recommended. To assist with the International Convention expenses, this expense line item was established to help fund those expenses. Valid expenses are limited to the Early-Bird Registration Fee, reasonable travel expense, hotel room expense at the official Convention Hotel for the District or a lower price facility. Each Lieutenant Governor-Elect must make their presence known to the District Secretary at the District Caucus at the International Convention in order to qualify for an equal portion of these available funds. The number of Lt. Governor-Elects attending ICON will be divided into the amount of funds allocated in this account with a cap of \$ 900.⁰⁰. The ICON reimbursable expenses will be provided to those Lt. Governor-Elects within three weeks after the International Convention. (See ICON Reimbursement Policy for further details.)
- 5510 Trustees' Meetings Expenses:** Expenses that qualify for reimbursement are roundtrip mileage for Board of Trustees meetings not associated with the Mid-Year Conference and District Convention. See below for Mid-Year and District Convention Allowances.
- Mid-Year Conference:** Reimbursable expenses are Early-Bird Registration Fee, Official District Hotel room expense at the official Conference Hotel, plus round-trip mileage with a total reimbursable cap of \$275.⁰⁰. Attendance at the District Board of Trustees meeting is required for this reimbursement. Supporting expense documentation is required.
- District Convention:** Reimbursable expenses are Early-Bird Registration Fee, Official District Hotel room expense, plus round-trip mileage with a total cap of \$ 395.⁰⁰. Supporting expense documentation is required. Attendance at the District Board of Trustees meeting is required for this reimbursement.
- 5520 Trustees' ICON Expenses:** Attendance at the Kiwanis International Convention (ICON) is not required but recommended. To assist with the International Convention expenses, this expense line item was established to help fund those expenses. Valid expenses are limited to the Early-Bird Registration Fee, reasonable travel expense, hotel room expense at the official Convention Hotel for the District or a lower price facility. Each Trustee must make their presence known to the District Secretary at the District Caucus at the International Convention in order to qualify for an equal portion of these available funds. The number of Trustees attending ICON will be divided into the amount of funds allocated in this account with a cap of \$ 700.⁰⁰. The ICON reimbursable expenses will be provided to those Trustees within three weeks after the International Convention. (See ICON Reimbursement Policy for further details.)
- 5550 Trustees' Regional Travel Expenses:** This expense line item covers travel expenses not otherwise covered by the District, Division, or Clubs in the performance of his/her duties associated with the Office of Trustee. An expense cap of \$555.⁰⁰ per Trustee per administrative year is imposed. Expense documentation reflecting the purpose of the travel including expense receipts is required. This expense line item in no way covers all of the expenses incurred. The Trustee should keep financial records supporting this expense allocation for his/her own tax purposes.
- 6051 District Secretary's Salary:** The District Secretary handles many informational functions, all of which run through the District's office. District Secretary responsibilities include the process and review of monthly reports, maintenance of all of the information for the District, helping organize and plan District events including Regional Meetings, the Midyear Conference, CLO sessions, the District Convention, the International Convention, organizing district publications, website administration, and in general providing member services and informational support to the District Board of Trustees , Committee Chairs, Clubs and Kiwanis members as requested. There are many official functions of the District Secretary mandated by Kiwanis International, including various reports, certifications, meeting contracts, duties regarding meetings and conventions mandated by our District Bylaws, and other responsibilities assigned by the Governor. The Secretary also keeps District financial records.



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- 6053 District Secretary's Employer Taxes (FICA, MEDICAL, UNEMPLOYMENT, STATE, AND FEDERAL TAXES):** This expense item includes the employer paid amount for District Secretary's FICA and other state and federal taxes.
- 6055 District Secretary's Travel & Conferences:** The District Secretary has the responsibility to attend many Kiwanis functions throughout the year as well as the official Board of Trustee meetings as a District Officer in Indianapolis. This expense item covers travel reimbursement to all Board meetings, Mid-Year Conference and the District and International Conventions, and other duties assigned by the Governor relating to the administration of the District Office. Kiwanis International does not pay for all of the expenses associated with their meetings. The Secretary may have yearly training requirements in Indianapolis, and the expenses include the travel, meals, and hotel costs not covered by Kiwanis International.
- 6060 Independent Office Contractor:** Due to the expanding need for additional administrative support on the monthly reporting activities, and the change to Regional Meetings, the District Secretary will receive additional administrative support from an independent contractor to help with data entry and other related tasks. This expense line item is to capture those costs of this person.
- 6081 Treasurer's Expenses:** The District Treasurer is in charge of maintaining the financial records for the District and preparing and presenting reports to the District Board. This expense item includes computer time, software, report preparations, and other informational requirements to support District Board reporting requirements. The Treasurer should keep financial records supporting this expense allocation for his/her own tax purposes.
- 6085 Treasurer's Travel & Conferences:** This expense item captures the travel expenses to the various District Board meetings and conventions where financial reports are presented to the District Board members and to the general membership.
- 7001 District Office Rental:** The District's office is rented under contract and paid on a monthly basis. Suite includes rooms and utilities. This expense item captures the monthly rental expense.
- 7010 Office Equipment Leases:** Obsolete, no longer needed.
- 7015 Recapitalization of Equipment:** This line is an accumulative expense line item to pay the costs of new equipment and computer software for the district.
- 7020 Office Supplies:** Supplies, including paper, envelopes, folders, notebooks, binders, convention and meeting supplies, and the materials relating to communications with clubs, district officers and Kiwanis International. This also covers the costs of printing at Staples when the printing is not allocated to an event. Office machines, equipment, leasing and maintenance contracts of office equipment such as the postal machine, scale, and DSL modem. This line item also includes the Pitney-Bowes machine quarterly expenses. Any computer repairs would be charged to this account.
- 7030 District Awards:** To purchase plaques, certificates, and banner patches and other awards for those outstanding Kiwanians and Kiwanis clubs. This Budget Line Item includes the expenses for the Governor's "Appreciation Luncheon" held annually at the District Convention.
- 7040 Bank Services & Credit Card Charges:** These are BB&T bank service charges including monthly fees for credit card machine use.
- 7070 Miscellaneous Expenses:** An expense can temporarily be placed into this account, until a proper determination of which expense account this expense should be placed. The Board would have the option of leaving an expense in this account. The Miscellaneous Expense account would be funded at a very low amount.
- 7080 Accountant Review, Bonds & Liability Insurance:** Expenses relating to the annual audits, bonding those responsible for financial information, and liability insurance are captured in the account.
- 7510 Postage and Shipping:** This item includes all mailing expenses from the District Office as required by the District and Kiwanis International.



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- 7520 Telephone Expenses:** The telephone plan includes cost for the district office, 800 number, Fax number, and teleconference calls. The Governor and Governor-Elect are reimbursed for either a land line or a cell phone. The Immediate Past Governor receives reimbursement for phone charges incurred in closing out the previous year, such as determining awards winners, etc.
- 7530 Communication Distribution:** Capture expenses relating to a web-based Broadcast Distribution communications utility for District Communications (Trustee, Lt. Governor, Lt. Governor-Elect, Club President, Club Secretary, and all Kiwanians in the District).
- 7560 Internet & Web Page Expenses:** This item includes all web hosting fees, e-mail services for the District, and all updates and new material added to the web site.

SERVICE LEADERSHIP PROGRAMS (S.L.P.) which are K-Kids, Builders Club, Key Club, Circle K and Aktion Club): The Carolinas District is committed to helping our Service Leadership Programs. The District requires an itemized reimbursement request quarterly. The District will do everything in its power to pay all requests submitted.

- 8010 District Builders Club Committee:** This item includes the cost incurred by the District Administrator and Builders Club Committee for developing Builders Clubs in our Middle Schools throughout the Carolinas District and presenting forums at the Mid-Year Conference and District Convention.
- 8020 District K Kids Committee:** This item includes the cost incurred by the District Administrator and K Kids Committee for developing K Kids Clubs in our Elementary Schools throughout the Carolinas District and presenting forums at the Midyear Conference and District Convention.
- 8030 District Key Club Committee:** This item includes money which helps the District Administrator and committee members handle some of their travel and lodging expenses for board meetings, educational seminars, Kiwanis Midyear Conference and District Convention, and registration fees and some travel expenses for the Key Club International Convention. The budget also assists with mailings, office supplies and other expenses associated with the administration of Key Club organization.
- 8040 District Circle K Committee:** This item includes funds for the District Administrator and committee members for their travel and lodging expenses for board meetings, educational seminars, Kiwanis Midyear Conference and District Convention, and registration fees and some travel expenses for the Circle K International Convention. The budget also assists with mailings, office supplies and other expenses associated with the administration Circle K organization.
- 8050 District Aktion Club Committee:** This item includes the cost incurred by the District Administrator and Aktion Club Committee for developing Aktion Clubs through the Carolinas District and presenting forums at the Midyear Conference and District Convention.
- 8060 District Membership Growth and New Club Building:** To assist in building new clubs or help reinvigorate or reinstate Kiwanis clubs in the Carolinas District. The District will reimburse Kiwanians for the following expenses: office supplies, postage, mileage, and the occasional lodging expense, once the club is organized or at the end of the Administrative year if funds are available in this budgetary account.
- 8070 District Public Relations & Marketing:** To capture the development cost for marketing materials to promote Kiwanis in the Carolinas District. This may include but not limited to Public Service Announcements (PSA's) and Billboards.
- 8080 District Key Leader Committee:** To assist in setting up and attending Key Leader events and presenting forums at conventions and conferences.
- 8085 District Club Leadership Development:** To capture expenses in developing educational forums for Club Leaders and Club Members.



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- 8087 District Maternal and Neonatal Tetanus (MNT) a WSP:** To capture expenses in developing a district wide campaign to educate and to solicit contributions.
- 8090 All Other District Committees Expenses:** This item includes the operating cost for all other District level committees not covered elsewhere in the budget. Expense examples are: photocopies, postage and other limited supplies. If the District Committee Chair is a presenter at the District Board meeting or is providing a seminar at the MidYear Conference or at the District Convention, or at the request of the Governor, the mileage expense is reimbursed from this account.
- 8510 District Officers International Convention:** This item provides a fixed amount (set yearly, depending on the site of the International Convention and availability of funds) to assist with registration, lodging, and travel expenses for the Immediate Past Governors serving as Trustees (2), Governor, Governor-Elect, and Treasurer (known as Executive Officers). Each Executive Officer attending ICON will receive the funds provided to those Executive Officers within three weeks after the International Convention. (See ICON Reimbursement Policy for further details.)
- 8520 District “On-To” International Convention:** This item captures the cost for preparation and planning for the international convention, including site visit, event planning, rooms, and other arrangements associated with convention. Also includes a flat amount for attending the International Convention and is based on the amount provided per Executive Officer in line 8510.
- 8530 District International PAC:** Each year, there is money set aside for the possibility that a member of the Carolinas District that will run for international office, including trustee and the vice-president/treasurer position with Kiwanis International. Also includes a flat amount for attending the International Convention, if the PAC Chair is not also serving as the “On-To” Chairperson. This amount would be based on the amount for officers in line 8510.
- 9001 25% Net, Club Dues Reimbursement:** This line item is meant for reimbursement to clubs of dues for the 25% net members over and above the membership from the previous year.
- 9710 Club Leadership Orientation Expenses (CLO):** This line item captures all the expenses relating to conducting the Club Leadership Orientation seminars. This includes Facility rental (if required); Lunch expense for attendees; Travel and lodging for the Facilitator (s) and Lt. Governors-Elect and any office supplies.
- 9715 Regional Meeting:** This line item captures all the expenses relating to the Regional Conference meetings. Expenses include Conference room fees, catering fees, lodging, meals, and mileage expenses for the Governor, Governor-Elect, Lt. Governors of that Regional area and forum presenters.