

Rotary District 5080 Charitable Fund
Statement of Financial Position
As of March 31, 2020

	Mar 31, 20	Jun 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Checking-Banner Bank	70,667.28	32,392.86	38,274.42
Total Checking/Savings	70,667.28	32,392.86	38,274.42
Other Current Assets			
Tax Refund Receivable	0.00	609.00	-609.00
Receivable - Participating Club	0.00	8,252.71	-8,252.71
Fundraiser Receivable	0.00	750.00	-750.00
Prepaid Fundraiser Expense	0.00	126.11	-126.11
Edward Jones-Clarkston	88,343.50	100,209.71	-11,866.21
Edward Jones Inv-SVRCT			
Edw Jones - Cash	0.00	0.05	-0.05
Mutual Funds	166,378.71	184,034.93	-17,656.22
Market Value Adjustment	-1,580.84	33,470.27	-35,051.11
Total Edward Jones Inv-SVRCT	164,797.87	217,505.25	-52,707.38
WA Trust Bank Inv-VRCA Grinalds			
WA Trust Investments-Cost Basis	615,280.51	633,528.38	-18,247.87
Market Value Adj-WA Trust Inv	-67,286.92	14,964.16	-82,251.08
Total WA Trust Bank Inv-VRCA Grinalds	547,993.59	648,492.54	-100,498.95
Total Other Current Assets	801,134.96	975,945.32	-174,810.36
Total Current Assets	871,802.24	1,008,338.18	-136,535.94
TOTAL ASSETS	871,802.24	1,008,338.18	-136,535.94
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Fundraiser Expense Payable	2,500.00	2,908.21	-408.21
Deferred Revenue-Golf Tournamen	0.00	1,630.00	-1,630.00
Total Other Current Liabilities	2,500.00	4,538.21	-2,038.21
Total Current Liabilities	2,500.00	4,538.21	-2,038.21
Total Liabilities	2,500.00	4,538.21	-2,038.21
Equity			
Fund Balances			
Fund Balance-Castlegar Sunrise	3,800.00	375.00	3,425.00
Fund Balance-Clarkston	88,343.50	100,209.71	-11,866.21
Fund Balance-Coeur d'Alene Sunr	678.00	8,294.00	-7,616.00
Fund Balance-Deer Park Rotary	18,401.68	14,780.75	3,620.93
Fund Balance-Greater Spo Vly	749,613.96	878,405.41	-128,791.45
Fund Balance-Indus Peace Park	1,000.00	1,000.00	0.00
Fund Balance-Lewiston	515.00	315.00	200.00
Fund Balance-Small Club Init	300.00	300.00	0.00
Fund Balance-Spokane Aurora NW	820.10	20.10	800.00
Fund Balance-Spokane North	5,730.00	0.00	5,730.00
Fund Balances - Other	100.00	100.00	0.00
Total Fund Balances	869,302.24	1,003,799.97	-134,497.73
Allocated Net Income	134,497.73	-95,343.51	229,841.24
Net Income	-134,497.73	95,343.51	-229,841.24
Total Equity	869,302.24	1,003,799.97	-134,497.73
TOTAL LIABILITIES & EQUITY	871,802.24	1,008,338.18	-136,535.94

Unaudited - For Internal Use Only

Rotary District 5080 Charitable Fund

Statement of Activities by Source

July 2019 through March 2020

	<u>Castlegar Sunrise</u>	<u>Clarkston Rotary</u>	<u>CdA Sunrise Rotary</u>	<u>Deer Park Rotary</u>	<u>SVRCT (GSV Rotary)</u>	<u>VRCA (GSV Rotary)</u>
Ordinary Income/Expense						
Income						
Direct Public Support						
Individ, Business Contributions	1,280.00	0.00	400.00	0.00	0.00	0.00
Total Direct Public Support	<u>1,280.00</u>	<u>0.00</u>	<u>400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Indirect Public Support	2,145.00	0.00	0.00	0.00	0.00	0.00
Investments						
Gain (Loss) from Sale of Assets	0.00	0.00	0.00	0.00	0.00	854.20
Dividend Income						
Dividend, Interest (Securities)	0.00	0.00	0.00	0.00	3,518.75	11,746.88
Cap Gain Dividends-Long Term	0.00	0.00	0.00	0.00	4,398.08	8,964.98
Return of Capital	0.00	0.00	0.00	0.00	0.00	275.19
Total Dividend Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,916.83</u>	<u>20,987.05</u>
Interest-Savings, Short-term CD	0.00	133.79	0.00	0.00	0.15	128.63
Total Investments	<u>0.00</u>	<u>133.79</u>	<u>0.00</u>	<u>0.00</u>	<u>7,916.98</u>	<u>21,969.88</u>
Securities						
Security Sales	0.00	0.00	0.00	0.00	29,999.95	0.00
Cost of Security Sales	0.00	0.00	0.00	0.00	-25,573.05	0.00
Total Securities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,426.90</u>	<u>0.00</u>
Special Events Income						
Special Events Contributions	0.00	0.00	0.00	6,586.00	0.00	0.00
Special Events Contrib In-Kind	0.00	0.00	0.00	2,033.95	0.00	0.00
Special Events Sales (Nongift)	0.00	0.00	0.00	7,494.00	0.00	3,070.00
Special Event Revenue-Gaming	0.00	0.00	0.00	872.00	0.00	0.00
Total Special Events Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,985.95</u>	<u>0.00</u>	<u>3,070.00</u>
Total Income	<u>3,425.00</u>	<u>133.79</u>	<u>400.00</u>	<u>16,985.95</u>	<u>12,343.88</u>	<u>25,039.88</u>
Cost of Goods Sold						
Special Event Costs						
Cash Prizes	0.00	0.00	0.00	436.00	0.00	0.00
Non-Cash prizes						
In-Kind	0.00	0.00	0.00	2,318.95	0.00	0.00
Non-Cash prizes - Other	0.00	0.00	0.00	140.84	0.00	0.00
Total Non-Cash prizes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,459.79</u>	<u>0.00</u>	<u>0.00</u>
Facility Costs	0.00	0.00	0.00	2,277.00	0.00	0.00
Food and Beverage Costs	0.00	0.00	0.00	1,299.93	0.00	1,156.17

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July 2019 through March 2020

	Castlegar Sunrise	Clarkston Rotary	CdA Sunrise Rotary	Deer Park Rotary	SVRCT (GSV Rotary)	VRCA (GSV Rotary)
Other Direct Expenses						
In-Kind	0.00	0.00	0.00	50.00	0.00	0.00
Other Direct Expenses - Other	0.00	0.00	0.00	242.30	0.00	1,308.26
Total Other Direct Expenses	0.00	0.00	0.00	292.30	0.00	1,308.26
Total Special Event Costs	0.00	0.00	0.00	6,765.02	0.00	2,464.43
Total COGS	0.00	0.00	0.00	6,765.02	0.00	2,464.43
Gross Profit	3,425.00	133.79	400.00	10,220.93	12,343.88	22,575.45
Expense						
Void Check	0.00	0.00	0.00	0.00	0.00	0.00
Awards and Grants						
Cash Awards and Grants.						
501(c)(3) Org and Gov Org	0.00	0.00	8,016.00	2,600.00	5,147.21	36,234.69
Total Cash Awards and Grants.	0.00	0.00	8,016.00	2,600.00	5,147.21	36,234.69
Specific Assist to Individuals						
Scholarships	0.00	12,000.00	0.00	4,000.00	0.00	0.00
Specific Assist to Individuals - Other	0.00	0.00	0.00	0.00	515.00	0.00
Total Specific Assist to Individuals	0.00	12,000.00	0.00	4,000.00	515.00	0.00
Total Awards and Grants	0.00	12,000.00	8,016.00	6,600.00	5,662.21	36,234.69
Program Expenses						
Program Materials	0.00	0.00	0.00	0.00	0.00	150.26
Total Program Expenses	0.00	0.00	0.00	0.00	0.00	150.26
Contract Services						
Investment Fees	0.00	0.00	0.00	0.00	0.00	4,360.93
Total Contract Services	0.00	0.00	0.00	0.00	0.00	4,360.93
Total Expense	0.00	12,000.00	8,016.00	6,600.00	5,662.21	40,745.88
Net Ordinary Income	3,425.00	-11,866.21	-7,616.00	3,620.93	6,681.67	-18,170.43
Other Income/Expense						
Other Income						
Unrealized Gains and Losses	0.00	0.00	0.00	0.00	-35,051.11	-82,251.58
Total Other Income	0.00	0.00	0.00	0.00	-35,051.11	-82,251.58
Net Other Income	0.00	0.00	0.00	0.00	-35,051.11	-82,251.58
Net Income	3,425.00	-11,866.21	-7,616.00	3,620.93	-28,369.44	-100,422.01

Rotary District 5080 Charitable Fund

Statement of Activities by Source

July 2019 through March 2020

	Lewiston Rotary	Spokane Aurora NW Rotary	Spokane North Rotary	TOTAL
Ordinary Income/Expense				
Income				
Direct Public Support				
Individ, Business Contributions	200.00	600.00	810.00	3,290.00
Total Direct Public Support	200.00	600.00	810.00	3,290.00
Indirect Public Support	0.00	200.00	6,250.00	8,595.00
Investments				
Gain (Loss) from Sale of Assets	0.00	0.00	0.00	854.20
Dividend Income				
Dividend, Interest (Securities)	0.00	0.00	0.00	15,265.63
Cap Gain Dividends-Long Term	0.00	0.00	0.00	13,363.06
Return of Capital	0.00	0.00	0.00	275.19
Total Dividend Income	0.00	0.00	0.00	28,903.88
Interest-Savings, Short-term CD	0.00	0.00	0.00	262.57
Total Investments	0.00	0.00	0.00	30,020.65
Securities				
Security Sales	0.00	0.00	0.00	29,999.95
Cost of Security Sales	0.00	0.00	0.00	-25,573.05
Total Securities	0.00	0.00	0.00	4,426.90
Special Events Income				
Special Events Contributions	0.00	0.00	0.00	6,586.00
Special Events Contrib In-Kind	0.00	0.00	0.00	2,033.95
Special Events Sales (Nongift)	0.00	0.00	0.00	10,564.00
Special Event Revenue-Gaming	0.00	0.00	0.00	872.00
Total Special Events Income	0.00	0.00	0.00	20,055.95
Total Income	200.00	800.00	7,060.00	66,388.50
Cost of Goods Sold				
Special Event Costs				
Cash Prizes	0.00	0.00	0.00	436.00
Non-Cash prizes				
In-Kind	0.00	0.00	0.00	2,318.95
Non-Cash prizes - Other	0.00	0.00	0.00	140.84
Total Non-Cash prizes	0.00	0.00	0.00	2,459.79
Facility Costs	0.00	0.00	0.00	2,277.00
Food and Beverage Costs	0.00	0.00	0.00	2,456.10

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Statement of Activities by Source

July 2019 through March 2020

	Lewiston Rotary	Spokane Aurora NW Rotary	Spokane North Rotary	TOTAL
Other Direct Expenses				
In-Kind	0.00	0.00	0.00	50.00
Other Direct Expenses - Other	0.00	0.00	0.00	1,550.56
Total Other Direct Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.56</u>
Total Special Event Costs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,229.45</u>
Total COGS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,229.45</u>
Gross Profit	200.00	800.00	7,060.00	57,159.05
Expense				
Void Check	0.00	0.00	0.00	0.00
Awards and Grants				
Cash Awards and Grants.				
501(c)(3) Org and Gov Org	0.00	0.00	1,330.00	53,327.90
Total Cash Awards and Grants.	<u>0.00</u>	<u>0.00</u>	<u>1,330.00</u>	<u>53,327.90</u>
Specific Assist to Individuals				
Scholarships	0.00	0.00	0.00	16,000.00
Specific Assist to Individuals - Other	0.00	0.00	0.00	515.00
Total Specific Assist to Individuals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,515.00</u>
Total Awards and Grants	<u>0.00</u>	<u>0.00</u>	<u>1,330.00</u>	<u>69,842.90</u>
Program Expenses				
Program Materials	0.00	0.00	0.00	150.26
Total Program Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.26</u>
Contract Services				
Investment Fees	0.00	0.00	0.00	4,360.93
Total Contract Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,360.93</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>1,330.00</u>	<u>74,354.09</u>
Net Ordinary Income	200.00	800.00	5,730.00	-17,195.04
Other Income/Expense				
Other Income				
Unrealized Gains and Losses	0.00	0.00	0.00	-117,302.69
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-117,302.69</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-117,302.69</u>
Net Income	<u><u>200.00</u></u>	<u><u>800.00</u></u>	<u><u>5,730.00</u></u>	<u><u>-134,497.73</u></u>