

Rotary District 5080 Charitable Fund
Statement of Financial Position
As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Checking-Banner Bank	44,554.05	32,392.86	12,161.19
Total Checking/Savings	44,554.05	32,392.86	12,161.19
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	1,042.10	126.11	915.99
Edward Jones-Clarkston	88,349.29	100,209.71	-11,860.42
Edward Jones Inv-SVRCT			
Edw Jones - Cash	0.00	0.05	-0.05
Mutual Funds	167,592.29	184,034.93	-16,442.64
Market Value Adjustment	21,211.07	33,470.27	-12,259.20
Total Edward Jones Inv-SVRCT	188,803.36	217,505.25	-28,701.89
WA Trust Bank Inv-VRCA Grinalds			
WA Trust Investments-Cost Basis	605,951.30	633,528.38	-27,577.08
Market Value Adj-WA Trust Inv	10,474.26	14,964.16	-4,489.90
Total WA Trust Bank Inv-VRCA Grinalds	616,425.56	648,492.54	-32,066.98
Total Other Current Assets	894,620.31	975,945.32	-81,325.01
Total Current Assets	939,174.36	1,008,338.18	-69,163.82
TOTAL ASSETS	939,174.36	1,008,338.18	-69,163.82
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Fundraiser Expense Payable	2,500.00	2,908.21	-408.21
Deferred Revenue-Golf Tournamen	1,660.00	1,630.00	30.00
Total Other Current Liabilities	4,160.00	4,538.21	-378.21
Total Current Liabilities	4,160.00	4,538.21	-378.21
Total Liabilities	4,160.00	4,538.21	-378.21
Equity			
Fund Balances			
Fund Balance-Castlegar Sunrise	3,800.00	375.00	3,425.00
Fund Balance-Clarkston	88,349.29	100,209.71	-11,860.42
Fund Balance-Coeur d'Alene Sunr	378.00	8,294.00	-7,916.00
Fund Balance-Deer Park Rotary	16,901.68	14,780.75	2,120.93
Fund Balance-Greater Spo Vly	822,238.81	878,405.41	-56,166.60
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	170.10	20.10	150.00
Fund Balance-Spokane North	1,261.48	0.00	1,261.48
Fund Balances - Other	100.00	100.00	0.00
Total Fund Balances	935,014.36	1,003,799.97	-68,785.61
Allocated Net Income	68,785.61	-95,343.51	164,129.12
Net Income	-68,785.61	95,343.51	-164,129.12
Total Equity	935,014.36	1,003,799.97	-68,785.61
TOTAL LIABILITIES & EQUITY	939,174.36	1,008,338.18	-69,163.82

Unaudited - For Internal Use Only

Rotary District 5080 Charitable Fund

Statement of Activities by Source

July 2019 through June 2020

	Castlegar Sunrise	Clarkston Rotary	Coeur d'Alene Sunrise	Deer Park Rotary	SVRCT (GSV Rotary)	VRCA (GSV Rotary)	Lewiston Rotary
Ordinary Income/Expense							
Income							
Direct Public Support							
Individ, Business Contributions	1,280.00	0.00	2,100.00	0.00	0.00	0.00	200.00
Total Direct Public Support	1,280.00	0.00	2,100.00	0.00	0.00	0.00	200.00
Indirect Public Support	2,145.00	0.00	0.00	0.00	1,500.00	0.00	0.00
Investments							
Gain (Loss) from Sale of Assets	0.00	0.00	0.00	0.00	0.00	-8,814.57	0.00
Dividend Income							
Dividend, Interest (Securities)	0.00	0.00	0.00	0.00	4,612.89	14,060.53	0.00
Cap Gain Dividends-Long Term	0.00	0.00	0.00	0.00	4,517.52	8,964.98	0.00
Return of Capital	0.00	0.00	0.00	0.00	0.00	275.19	0.00
Total Dividend Income	0.00	0.00	0.00	0.00	9,130.41	23,300.70	0.00
Interest-Savings, Short-term CD	0.00	139.58	0.00	0.00	0.15	128.63	0.00
Total Investments	0.00	139.58	0.00	0.00	9,130.56	14,614.76	0.00
Securities							
Security Sales	0.00	0.00	0.00	0.00	29,999.95	0.00	0.00
Cost of Security Sales	0.00	0.00	0.00	0.00	-25,573.05	0.00	0.00
Total Securities	0.00	0.00	0.00	0.00	4,426.90	0.00	0.00
Special Events Income							
Special Events Contributions	0.00	0.00	0.00	6,586.00	0.00	1,930.00	0.00
Special Events Contrib In-Kind	0.00	0.00	0.00	2,033.95	0.00	0.00	0.00
Special Events Sales (Nongift)	0.00	0.00	0.00	7,494.00	0.00	3,070.00	0.00
Special Event Revenue-Gaming	0.00	0.00	0.00	872.00	0.00	0.00	0.00
Total Special Events Income	0.00	0.00	0.00	16,985.95	0.00	5,000.00	0.00
Total Income	3,425.00	139.58	2,100.00	16,985.95	15,057.46	19,614.76	200.00
Cost of Goods Sold							
Special Event Costs							
Cash Prizes	0.00	0.00	0.00	436.00	0.00	0.00	0.00
Non-Cash prizes							
In-Kind	0.00	0.00	0.00	2,318.95	0.00	0.00	0.00
Non-Cash prizes - Other	0.00	0.00	0.00	140.84	0.00	0.00	0.00
Total Non-Cash prizes	0.00	0.00	0.00	2,459.79	0.00	0.00	0.00
Facility Costs	0.00	0.00	0.00	2,277.00	0.00	0.00	0.00
Food and Beverage Costs	0.00	0.00	0.00	1,299.93	0.00	1,156.17	0.00
Other Direct Expenses							
In-Kind	0.00	0.00	0.00	50.00	0.00	0.00	0.00
Other Direct Expenses - Other	0.00	0.00	0.00	242.30	0.00	1,308.26	0.00
Total Other Direct Expenses	0.00	0.00	0.00	292.30	0.00	1,308.26	0.00
Total Special Event Costs	0.00	0.00	0.00	6,765.02	0.00	2,464.43	0.00

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July 2019 through June 2020

	Castlegar Sunrise	Clarkston Rotary	Coeur d'Alene Sunrise	Deer Park Rotary	SVRCT (GSV Rotary)	VRCA (GSV Rotary)	Lewiston Rotary
Total COGS	0.00	0.00	0.00	6,765.02	0.00	2,464.43	0.00
Gross Profit	3,425.00	139.58	2,100.00	10,220.93	15,057.46	17,150.33	200.00
Expense							
Void Check	0.00	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	10,016.00	4,100.00	5,147.21	47,177.30	0.00
Total Cash Awards and Grants.	0.00	0.00	10,016.00	4,100.00	5,147.21	47,177.30	0.00
Specific Assist to Individuals							
Scholarships	0.00	12,000.00	0.00	4,000.00	5,300.00	7,000.00	0.00
Specific Assist to Individuals - Other	0.00	0.00	0.00	0.00	515.00	0.00	0.00
Total Specific Assist to Individuals	0.00	12,000.00	0.00	4,000.00	5,815.00	7,000.00	0.00
Total Awards and Grants	0.00	12,000.00	10,016.00	8,100.00	10,962.21	54,177.30	0.00
Program Expenses							
Program Materials	0.00	0.00	0.00	0.00	0.00	150.26	0.00
Total Program Expenses	0.00	0.00	0.00	0.00	0.00	150.26	0.00
Contract Services							
Investment Fees	0.00	0.00	0.00	0.00	0.00	5,648.02	0.00
Total Contract Services	0.00	0.00	0.00	0.00	0.00	5,648.02	0.00
Total Expense	0.00	12,000.00	10,016.00	8,100.00	10,962.21	59,975.58	0.00
Net Ordinary Income	3,425.00	-11,860.42	-7,916.00	2,120.93	4,095.25	-42,825.25	200.00
Other Income/Expense							
Other Income							
Unrealized Gains and Losses	0.00	0.00	0.00	0.00	-12,259.20	-5,177.40	0.00
Total Other Income	0.00	0.00	0.00	0.00	-12,259.20	-5,177.40	0.00
Net Other Income	0.00	0.00	0.00	0.00	-12,259.20	-5,177.40	0.00
Net Income	3,425.00	-11,860.42	-7,916.00	2,120.93	-8,163.95	-48,002.65	200.00

Rotary District 5080 Charitable Fund

Statement of Activities by Source

July 2019 through June 2020

	Spokane Aurora NW Rotary	Spokane North Rotary	Unclassified	TOTAL
Ordinary Income/Expense				
Income				
Direct Public Support				
Individ, Business Contributions	1,600.00	810.00	0.00	5,990.00
Total Direct Public Support	1,600.00	810.00	0.00	5,990.00
Indirect Public Support	200.00	6,250.00	0.00	10,095.00
Investments				
Gain (Loss) from Sale of Assets	0.00	0.00	0.00	-8,814.57
Dividend Income				
Dividend, Interest (Securities)	0.00	0.00	0.00	18,673.42
Cap Gain Dividends-Long Term	0.00	0.00	0.00	13,482.50
Return of Capital	0.00	0.00	0.00	275.19
Total Dividend Income	0.00	0.00	0.00	32,431.11
Interest-Savings, Short-term CD	0.00	0.00	0.00	268.36
Total Investments	0.00	0.00	0.00	23,884.90
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	8,516.00
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	21,985.95
Total Income	1,800.00	7,060.00	0.00	66,382.75
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
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	0.00	0.00	0.00	1,600.56
Total Special Event Costs	0.00	0.00	0.00	9,229.45

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July 2019 through June 2020

	Spokane Aurora NW Rotary	Spokane North Rotary	Unclassified	TOTAL
Total COGS	0.00	0.00	0.00	9,229.45
Gross Profit	1,800.00	7,060.00	0.00	57,153.30
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	1,650.00	2,798.52	0.00	70,889.03
Total Cash Awards and Grants.	1,650.00	2,798.52	0.00	70,889.03
Specific Assist to Individuals				
Scholarships	0.00	3,000.00	0.00	31,300.00
Specific Assist to Individuals - Other	0.00	0.00	0.00	515.00
Total Specific Assist to Individuals	0.00	3,000.00	0.00	31,815.00
Total Awards and Grants	1,650.00	5,798.52	0.00	102,704.03
Program Expenses				
Program Materials	0.00	0.00	0.00	150.26
Total Program Expenses	0.00	0.00	0.00	150.26
Contract Services				
Investment Fees	0.00	0.00	0.00	5,648.02
Total Contract Services	0.00	0.00	0.00	5,648.02
Total Expense	1,650.00	5,798.52	0.00	108,502.31
Net Ordinary Income	150.00	1,261.48	0.00	-51,349.01
Other Income/Expense				
Other Income				
Unrealized Gains and Losses	0.00	0.00	0.00	-17,436.60
Total Other Income	0.00	0.00	0.00	-17,436.60
Net Other Income	0.00	0.00	0.00	-17,436.60
Net Income	150.00	1,261.48	0.00	-68,785.61