



**ROTARY INTERNATIONAL DISTRICT 5830**

**2018-19  
District Audit Committee**

---

**John Ussery, Chair  
Casey Cammack  
Jack Welge**

October 17, 2018

Members of the Finance Committee and  
President's of the Rotary Clubs of Rotary International District 5830

We have analyzed the statement of assets, liabilities and fund balances and the statement of income, expense and change in fund balances of Rotary International District 5830 for the year ended June 30, 2018, in accordance with Article II, Section 2, Subsection (3) of the Rotary International District 5830 Rules and Guidelines for District Policy.

Based upon our analysis we conclude that the financial statements referred to above adequately present the financial activity of Rotary International District 5830 for the year ended June 30, 2018, in accordance with the Rotary International District 5830 Rules and Guidelines for District Policy.

A handwritten signature in black ink, appearing to read "John Ussery". The signature is written in a cursive style with a large, looping "J" and "U".

John Ussery, Chair  
Audit Committee 2018-19  
Rotary International District 5830

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES**  
**June 30, 2018**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>ASSETS</b>					
Current Assets					
Checking-operating	7,332.95	-	7,332.95	-	7,332.95
Checking-restricted fund	-	28,138.54	28,138.54	-	28,138.54
Checking-RYLA	25,050.58	-	25,050.58	-	25,050.58
Accounts receivable-other	265.00	-	265.00	-	265.00
Due from restricted fund	2,909.74	-	2,909.74	-	2,909.74
Prepaid expenses	1,548.00	-	1,548.00	-	1,548.00
<b>Total Current Assets</b>	<b>37,106.27</b>	<b>28,138.54</b>	<b>65,244.81</b>	<b>-</b>	<b>65,244.81</b>
Other Assets					
TRF funds-endowment	-	-	-	175,228.42	175,228.42
TRF funds-SHARE	-	-	-	50,467.21	50,467.21
No cash value TRF credits	-	-	-	55,669.04	55,669.04
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,364.67</b>	<b>281,364.67</b>
<b>TOTAL ASSETS</b>	<b>37,106.27</b>	<b>28,138.54</b>	<b>65,244.81</b>	<b>281,364.67</b>	<b>346,609.48</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Current Liabilities					
Accrued expenses-other	10,523.43	-	10,523.43	-	10,523.43
Due to TRF	-	24,635.00	24,635.00	-	24,635.00
Due to unrestricted fund	-	2,909.74	2,909.74	-	2,909.74
<b>Total Current Liabilities</b>	<b>10,523.43</b>	<b>27,544.74</b>	<b>38,068.17</b>	<b>-</b>	<b>38,068.17</b>
<b>Total Liabilities</b>	<b>10,523.43</b>	<b>27,544.74</b>	<b>38,068.17</b>	<b>-</b>	<b>38,068.17</b>
Fund Balances					
Unrestricted funds-beginning	24,099.41	-	24,099.41	-	24,099.41
Restricted funds-beginning	-	618.12	618.12	60,141.87	60,759.99
No cash value TRF credits-beginning	-	-	-	58,561.04	58,561.04
Endowment funds-beginning	-	-	-	175,228.42	175,228.42
Net change in fund balance	2,483.43	(24.32)	2,459.11	(12,566.66)	(10,107.55)
<b>Total Fund Balances</b>	<b>26,582.84</b>	<b>593.80</b>	<b>27,176.64</b>	<b>281,364.67</b>	<b>308,541.31</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>37,106.27</b>	<b>28,138.54</b>	<b>65,244.81</b>	<b>281,364.67</b>	<b>346,609.48</b>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF INCOME, EXPENSE AND CHANGE IN FUND BALANCES**  
**Year Ended June 30, 2018**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>INCOME</b>					
Administration	84,649.74	-	84,649.74	-	84,649.74
Meetings	12,510.00	-	12,510.00	-	12,510.00
RI Programs	36,600.00	-	36,600.00	-	36,600.00
TRF Programs	101,821.00	48,451.00	150,272.00	193,978.68	344,250.68
No cash value TRF credits	-	-	-	(2,892.00)	(2,892.00)
Total Income	<u>235,580.74</u>	<u>48,451.00</u>	<u>284,031.74</u>	<u>191,086.68</u>	<u>475,118.42</u>
<b>EXPENSE</b>					
Administration					
District governor	15,800.98	-	15,800.98	-	15,800.98
DGE	12,939.43	-	12,939.43	-	12,939.43
DGN	4,165.07	-	4,165.07	-	4,165.07
District administrator	21,578.09	-	21,578.09	-	21,578.09
Assistant governors	-	-	-	-	-
Miscellaneous	19,250.79	25.00	19,275.79	-	19,275.79
Meetings	18,606.28	-	18,606.28	-	18,606.28
Membership	-	-	-	-	-
RI Programs	37,386.98	-	37,386.98	-	37,386.98
TRF Programs	102,459.03	48,450.32	150,909.35	203,653.34	354,562.69
Total Expense	<u>233,097.31</u>	<u>48,475.32</u>	<u>281,572.63</u>	<u>203,653.34</u>	<u>485,225.97</u>
<b>EXCESS INCOME (EXPENSE)</b>	<u>2,483.43</u>	<u>(24.32)</u>	<u>2,459.11</u>	<u>(12,566.66)</u>	<u>(10,107.55)</u>
Transfers between funds	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>2,483.43</u>	<u>(24.32)</u>	<u>2,459.11</u>	<u>(12,566.66)</u>	<u>(10,107.55)</u>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF INCOME, EXPENSE AND CHANGE IN FUND BALANCES**  
**Year Ended June 30, 2018**

	District 5830 Accounts			(Memo)	
	Unrestricted	Restricted	Total	Foundation Accounts	Combined
<b>INCOME</b>					
Administration					
RI for governor funds	10,665.00	-	10,665.00	-	10,665.00
District dues	58,682.00	-	58,682.00	-	58,682.00
Miscellaneous	15,302.74	-	15,302.74	-	15,302.74
Total Administration	<u>84,649.74</u>	<u>-</u>	<u>84,649.74</u>	<u>-</u>	<u>84,649.74</u>
Meetings					
District training assembly	770.00	-	770.00	-	770.00
District conference	4,350.00	-	4,350.00	-	4,350.00
Foundation dinner	4,920.00	-	4,920.00	-	4,920.00
Installation banquet	2,470.00	-	2,470.00	-	2,470.00
Total Meetings	<u>12,510.00</u>	<u>-</u>	<u>12,510.00</u>	<u>-</u>	<u>12,510.00</u>
RI Programs					
Youth exchange-long term	650.00	-	650.00	-	650.00
RYLA	34,900.00	-	34,900.00	-	34,900.00
4 Way Speech contest	1,050.00	-	1,050.00	-	1,050.00
Total RI Programs	<u>36,600.00</u>	<u>-</u>	<u>36,600.00</u>	<u>-</u>	<u>36,600.00</u>
TRF Programs					
District grant	-	48,451.00	48,451.00	-	48,451.00
Matching grants	-	-	-	-	-
PolioPlus Partners	-	-	-	-	-
Disaster relief funds	-	-	-	-	-
TRF donor advised fund					
Net investment income less management e:	-	-	-	-	-
Contributions	-	-	-	-	-
District TRF drawing	99,001.00	-	99,001.00	-	99,001.00
Paul Harris raffle	980.00	-	980.00	-	980.00
Silent auction	1,840.00	-	1,840.00	-	1,840.00
PolioPlus merchandise	-	-	-	-	-
Interest-grant fund	-	-	-	-	-
Pass the hat appeals	-	-	-	-	-
SHARE-Annual Fund distribution	-	-	-	183,155.60	183,155.60
SHARE-endowment fund income	-	-	-	10,823.08	10,823.08
Total TRF Programs	<u>101,821.00</u>	<u>48,451.00</u>	<u>150,272.00</u>	<u>193,978.68</u>	<u>344,250.68</u>
TRF Direct Contributions					
Annual program fund	-	-	-	260,547.54	260,547.54
Restricted fund	-	-	-	127,113.29	127,113.29
Permanent fund	-	-	-	1,200.00	1,200.00
Total direct contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(388,860.83)</u>	<u>(388,860.83)</u>
Total TRF Direct Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
No Cash Value TRF Credits					
Earned	-	-	-	1,304.00	1,304.00
Used	-	-	-	(4,196.00)	(4,196.00)
Total No Cash Value TRF Credits	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,892.00)</u>	<u>(2,892.00)</u>
Total Income	<u>235,580.74</u>	<u>48,451.00</u>	<u>284,031.74</u>	<u>191,086.68</u>	<u>475,118.42</u>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF INCOME, EXPENSE AND CHANGE IN FUND BALANCES**  
**Year Ended June 30, 2018**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>EXPENSE</b>					
Administration					
District governor					
Travel-other	510.08	-	510.08	-	510.08
PETS	735.78	-	735.78	-	735.78
Zone institute	1,740.48	-	1,740.48	-	1,740.48
Zone training seminars	783.11	-	783.11	-	783.11
International Convention	4,912.98	-	4,912.98	-	4,912.98
Club visits	4,521.63	-	4,521.63	-	4,521.63
Postage	-	-	-	-	-
Communication	2,596.92	-	2,596.92	-	2,596.92
Meals	-	-	-	-	-
Other	-	-	-	-	-
Total District Governor	15,800.98	-	15,800.98	-	15,800.98
DGE					
Travel-other	272.40	-	272.40	-	272.40
PETS	1,924.61	-	1,924.61	-	1,924.61
Zone institute/GETS	2,215.96	-	2,215.96	-	2,215.96
Zone training seminars	859.42	-	859.42	-	859.42
International Convention	2,954.46	-	2,954.46	-	2,954.46
District training assembly	493.47	-	493.47	-	493.47
Jacket, pins and banners	2,615.95	-	2,615.95	-	2,615.95
Club visits	591.34	-	591.34	-	591.34
Communications	809.79	-	809.79	-	809.79
Office supplies	159.81	-	159.81	-	159.81
Other	42.22	-	42.22	-	42.22
Total DGE	12,939.43	-	12,939.43	-	12,939.43
DGN					
Travel-other	-	-	-	-	-
PETS	1,184.31	-	1,184.31	-	1,184.31
Zone Institute/GETS	2,980.76	-	2,980.76	-	2,980.76
Zone training seminars	-	-	-	-	-
District conference	-	-	-	-	-
SCRYE conference	-	-	-	-	-
Other	-	-	-	-	-
Total DGN	4,165.07	-	4,165.07	-	4,165.07
DGND					
PETS	910.66	-	910.66	-	910.66
Other	-	-	-	-	-
Total DGND	910.66	-	910.66	-	910.66
Assistant governors					
Travel-other	-	-	-	-	-
PETS	-	-	-	-	-
District Conference	-	-	-	-	-
Jackets	-	-	-	-	-
Training	-	-	-	-	-
Total Assistant governors	-	-	-	-	-
District administrator					
Contracted services	19,200.00	-	19,200.00	-	19,200.00
Telephone and internet	808.52	-	808.52	-	808.52
Office supplies	396.03	-	396.03	-	396.03
PETS	1,167.12	-	1,167.12	-	1,167.12
Other	6.42	-	6.42	-	6.42
Total District administrator	21,578.09	-	21,578.09	-	21,578.09

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF INCOME, EXPENSE AND CHANGE IN FUND BALANCES**  
**Year Ended June 30, 2018**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
Miscellaneous					
Flowers and gifts	181.90	-	181.90	-	181.90
Postage	106.40	-	106.40	-	106.40
Materials and supplies	90.00	-	90.00	-	90.00
Software	575.64	-	575.64	-	575.64
District awards	122.47	-	122.47	-	122.47
Web site costs	1,548.00	-	1,548.00	-	1,548.00
Bank fees	237.42	25.00	262.42	-	262.42
Council of governors	100.65	-	100.65	-	100.65
Training-officers and chairs	100.00	-	100.00	-	100.00
Travel-Governor's representative	2,659.74	-	2,659.74	-	2,659.74
Club Visioning	1,360.70	-	1,360.70	-	1,360.70
PETS subsidy	10,560.00	-	10,560.00	-	10,560.00
Other	1,607.87	-	1,607.87	-	1,607.87
Total Miscellaneous	<u>19,250.79</u>	<u>25.00</u>	<u>19,275.79</u>	<u>-</u>	<u>19,275.79</u>
Total Administration	<u>74,645.02</u>	<u>25.00</u>	<u>74,670.02</u>	<u>-</u>	<u>74,670.02</u>
Meetings					
District training assembly	1,167.42	-	1,167.42	-	1,167.42
District conference	9,269.04	-	9,269.04	-	9,269.04
Foundation dinner	5,646.42	-	5,646.42	-	5,646.42
Installation banquet	2,523.40	-	2,523.40	-	2,523.40
Total Meetings	<u>18,606.28</u>	<u>-</u>	<u>18,606.28</u>	<u>-</u>	<u>18,606.28</u>
RI Programs					
SCRYE-dues	425.00	-	425.00	-	425.00
SCRYE-meetings	376.00	-	376.00	-	376.00
4-Way Test speech contest awards	2,500.00	-	2,500.00	-	2,500.00
4-Way Test speech contest expense	1,050.00	-	1,050.00	-	1,050.00
Youth exchange-club allowance	-	-	-	-	-
Youth exchange-long term	379.27	-	379.27	-	379.27
Youth exchange-short term	-	-	-	-	-
Youth exchange-administrative expense	182.10	-	182.10	-	182.10
RYLA	32,474.61	-	32,474.61	-	32,474.61
Total RI Programs	<u>37,386.98</u>	<u>-</u>	<u>37,386.98</u>	<u>-</u>	<u>37,386.98</u>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF INCOME, EXPENSE AND CHANGE IN FUND BALANCES**  
**Year Ended June 30, 2018**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
TRF Programs					
District grant	-	48,450.32	48,450.32	-	48,450.32
Matching grants	-	-	-	-	-
PolioPlus Partners	-	-	-	-	-
Disaster relief funds	-	-	-	-	-
District TRF drawing-expense	37,000.00	-	37,000.00	-	37,000.00
District TRF drawing to TRF	62,001.00	-	62,001.00	-	62,001.00
PolioPlus merchandise-expense	-	-	-	-	-
PolioPlus merchandise to TRF	-	-	-	-	-
Paul Harris raffle to TRF	980.00	-	980.00	-	980.00
Silent auction-expense	-	-	-	-	-
Silent auction to TRF	1,840.00	-	1,840.00	-	1,840.00
Pass the hat appeals to TRF	-	-	-	-	-
GSE-Outbound	-	-	-	-	-
GSE-Inbound	-	-	-	-	-
Ambassadorial scholar	-	-	-	-	-
Foundation committee	638.03	-	638.03	-	638.03
Future Vision Transition Subcommittee	-	-	-	-	-
Other	-	-	-	-	-
SHARE					
World Fund	-	-	-	96,989.34	96,989.34
DDF-Global Scholarships	-	-	-	34,702.00	34,702.00
DDF-Global Humaitarian	-	-	-	31,096.00	31,096.00
DDF-District grant	-	-	-	22,550.00	22,550.00
DDF-Polio Plus	-	-	-	18,316.00	18,316.00
Total SHARE	-	-	-	203,653.34	203,653.34
Total TRF Programs	102,459.03	48,450.32	150,909.35	203,653.34	354,562.69
Total Expense	233,097.31	48,475.32	281,572.63	203,653.34	485,225.97
<b>EXCESS INCOME (EXPENSE)</b>	<u>2,483.43</u>	<u>(24.32)</u>	<u>2,459.11</u>	<u>(12,566.66)</u>	<u>(10,107.55)</u>
Transfers between funds	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>2,483.43</u>	<u>(24.32)</u>	<u>2,459.11</u>	<u>(12,566.66)</u>	<u>(10,107.55)</u>