



**ROTARY INTERNATIONAL DISTRICT 5830**

**2020-21  
District Audit Committee**

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John Ussery, Chair  
Casey Cammack  
Carolyn Franks, DGN

October 29, 2020

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

We have analyzed the statement of financial position and the statement of activities of Rotary International District 5830 for the year ended June 30, 2020, 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, 2020, 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, flowing style with large loops.

John Ussery, Chair  
Audit Committee 2020-21  
Rotary International District 5830

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 20220**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>ASSETS</b>					
Current Assets					
Checking-operating	26,008.72	-	26,008.72	-	26,008.72
Checking-restricted fund	-	13,252.12	13,252.12	-	13,252.12
Checking-RYLA	11,900.95	-	11,900.95	-	11,900.95
PayPal	1,417.85	-	1,417.85	-	1,417.85
Due from unrestricted fund	-	986.00	986.00	-	986.00
Prepaid expenses	1,680.00	-	1,680.00	-	1,680.00
<b>Total Current Assets</b>	<b>41,007.52</b>	<b>14,238.12</b>	<b>55,245.64</b>	<b>-</b>	<b>55,245.64</b>
Other Assets					
TRF funds-endowment	-	-	-	175,228.42	175,228.42
TRF funds-SHARE	-	-	-	30,548.07	30,548.07
No cash value TRF credits	-	-	-	61,117.79	61,117.79
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266,894.28</b>	<b>266,894.28</b>
<b>TOTAL ASSETS</b>	<b>41,007.52</b>	<b>14,238.12</b>	<b>55,245.64</b>	<b>266,894.28</b>	<b>322,139.92</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current Liabilities					
Accrued expenses-other	3,194.65	-	3,194.65	-	3,194.65
Custodial funds	5,250.00	-	5,250.00	-	5,250.00
Due to restricted fund	986.00	-	986.00	-	986.00
Due to TRF	-	13,644.00	13,644.00	-	13,644.00
<b>Total Current Liabilities</b>	<b>9,430.65</b>	<b>13,644.00</b>	<b>23,074.65</b>	<b>-</b>	<b>23,074.65</b>
<b>Total Liabilities</b>	<b>9,430.65</b>	<b>13,644.00</b>	<b>23,074.65</b>	<b>-</b>	<b>23,074.65</b>
Net Assets					
Unrestricted funds-beginning	11,849.32	-	11,849.32	-	11,849.32
Restricted funds-beginning	-	593.87	593.87	64,614.60	65,208.47
No cash value TRF credits-beginning	-	-	-	61,214.04	61,214.04
Endowment funds-beginning	-	-	-	175,228.42	175,228.42
Change in net assets	19,727.55	0.25	19,727.80	(34,162.78)	(14,434.98)
<b>Total Net Assets</b>	<b>31,576.87</b>	<b>594.12</b>	<b>32,170.99</b>	<b>266,894.28</b>	<b>299,065.27</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>41,007.52</b>	<b>14,238.12</b>	<b>55,245.64</b>	<b>266,894.28</b>	<b>322,139.92</b>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2020**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>REVENUES</b>					
Administration	80,760.00	0.25	80,760.25	-	80,760.25
Meetings	7,120.00	-	7,120.00	-	7,120.00
RI Programs	35,853.13	-	35,853.13	-	35,853.13
TRF Programs	8,665.00	42,517.00	51,182.00	164,957.94	216,139.94
No cash value TRF credits	-	-	-	(96.25)	(96.25)
Total Revenues	<u>132,398.13</u>	<u>42,517.25</u>	<u>174,915.38</u>	<u>164,861.69</u>	<u>339,777.07</u>
<b>EXPENSES</b>					
Administration					
District governor	9,618.56	-	9,618.56	-	9,618.56
DGE	8,960.04	-	8,960.04	-	8,960.04
DGN	4,384.28	-	4,384.28	-	4,384.28
District administrator	20,489.17	-	20,489.17	-	20,489.17
Assistant governors	-	-	-	-	-
Miscellaneous	17,350.92	-	17,350.92	-	17,350.92
Meetings	8,641.55	-	8,641.55	-	8,641.55
Membership	-	-	-	-	-
RI Programs	33,565.90	-	33,565.90	-	33,565.90
TRF Programs	8,665.00	42,517.00	51,182.00	199,024.47	250,206.47
Total Expenses	<u>112,670.58</u>	<u>42,517.00</u>	<u>155,187.58</u>	<u>199,024.47</u>	<u>354,212.05</u>
<b>CHANGE IN NET ASSETS</b>	<u>19,727.55</u>	<u>0.25</u>	<u>19,727.80</u>	<u>(34,162.78)</u>	<u>(14,434.98)</u>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2020**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>REVENUES</b>					
Administration					
RI for governor funds	10,489.00	-	10,489.00	-	10,489.00
District dues	63,882.00	-	63,882.00	-	63,882.00
Miscellaneous	6,389.00	0.25	6,389.25	-	6,389.25
Total Administration	<u>80,760.00</u>	<u>0.25</u>	<u>80,760.25</u>	<u>-</u>	<u>80,760.25</u>
Meetings					
Foundation seminar	885.00	-	885.00	-	885.00
Foundation dinner	4,360.00	-	4,360.00	-	4,360.00
Installation banquet	1,875.00	-	1,875.00	-	1,875.00
Total Meetings	<u>7,120.00</u>	<u>-</u>	<u>7,120.00</u>	<u>-</u>	<u>7,120.00</u>
RI Programs					
RYLA	35,853.13	-	35,853.13	-	35,853.13
Total RI Programs	<u>35,853.13</u>	<u>-</u>	<u>35,853.13</u>	<u>-</u>	<u>35,853.13</u>
TRF Programs					
District grant	-	42,517.00	42,517.00	-	42,517.00
Paul Harris raffle	5,080.00	-	5,080.00	-	5,080.00
Silent auction	3,495.00	-	3,495.00	-	3,495.00
Pass the hat appeals	90.00	-	90.00	-	90.00
SHARE-Annual Fund distribution	-	-	-	148,480.54	148,480.54
SHARE-endowment fund income	-	-	-	11,622.40	11,622.40
SHARE-DDF contributions from other districts	-	-	-	4,855.00	4,855.00
Other	-	-	-	-	-
Total TRF Programs	<u>8,665.00</u>	<u>42,517.00</u>	<u>51,182.00</u>	<u>164,957.94</u>	<u>216,139.94</u>
TRF Direct Contributions					
Annual program fund	-	-	-	198,590.06	198,590.06
Restricted fund	-	-	-	99,583.39	99,583.39
Permanent fund	-	-	-	(660.00)	(660.00)
Total direct contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(297,513.45)</u>	<u>(297,513.45)</u>
Total TRF Direct Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
No Cash Value TRF Credits					
Earned	-	-	-	803.75	803.75
Used	-	-	-	(900.00)	(900.00)
Total No Cash Value TRF Credits	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96.25)</u>	<u>(96.25)</u>
Total Revenues	<u>132,398.13</u>	<u>42,517.25</u>	<u>174,915.38</u>	<u>164,861.69</u>	<u>339,777.07</u>

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2020**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
<b>EXPENSES</b>					
Administration					
District governor					
Travel-other	88.28	-	88.28	-	88.28
PETS	867.98	-	867.98	-	867.98
Zone institute	2,325.44	-	2,325.44	-	2,325.44
Club visits	3,513.89	-	3,513.89	-	3,513.89
Communication	2,822.88	-	2,822.88	-	2,822.88
Other	0.09	-	0.09	-	0.09
Total District Governor	9,618.56	-	9,618.56	-	9,618.56
DGE					
PETS	1,754.41	-	1,754.41	-	1,754.41
Zone institute/GETS	2,575.67	-	2,575.67	-	2,575.67
International Convention	395.00	-	395.00	-	395.00
Jacket, pins and banners	2,613.94	-	2,613.94	-	2,613.94
Communications	1,621.02	-	1,621.02	-	1,621.02
Other	-	-	-	-	-
Total DGE	8,960.04	-	8,960.04	-	8,960.04
DGN					
PETS	856.93	-	856.93	-	856.93
Zone Institute/GETS	2,594.12	-	2,594.12	-	2,594.12
SCRYE conference	933.23	-	933.23	-	933.23
Other	-	-	-	-	-
Total DGN	4,384.28	-	4,384.28	-	4,384.28
DGND					
PETS	995.16	-	995.16	-	995.16
Other	-	-	-	-	-
Total DGND	995.16	-	995.16	-	995.16
District administrator					
Contracted services	19,200.00	-	19,200.00	-	19,200.00
Telephone and internet	833.37	-	833.37	-	833.37
Office supplies	327.88	-	327.88	-	327.88
Other	127.92	-	127.92	-	127.92
Total District administrator	20,489.17	-	20,489.17	-	20,489.17
Miscellaneous					
Postage	197.71	-	197.71	-	197.71
Materials and supplies	55.00	-	55.00	-	55.00
Software	804.83	-	804.83	-	804.83
Contingency	2,000.00	-	2,000.00	-	2,000.00
District awards	187.37	-	187.37	-	187.37
Web site costs	1,548.00	-	1,548.00	-	1,548.00
Bank fees	193.65	-	193.65	-	193.65
Council of governors	157.82	-	157.82	-	157.82
Travel-Governor's representative	931.60	-	931.60	-	931.60
Club Visioning	100.00	-	100.00	-	100.00
PETS subsidy	10,295.00	-	10,295.00	-	10,295.00
Other	879.94	-	879.94	-	879.94
Total Miscellaneous	17,350.92	-	17,350.92	-	17,350.92
Total Administration	61,798.13	-	61,798.13	-	61,798.13

**ROTARY INTERNATIONAL DISTRICT 5830**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2020**

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
Meetings					
Foundation seminar	655.00	-	655.00	-	655.00
Mid-year review	-	-	-	-	-
District training assembly	373.56	-	373.56	-	373.56
District conference	200.00	-	200.00	-	200.00
Foundation dinner	5,068.83	-	5,068.83	-	5,068.83
Installation banquet	1,706.68	-	1,706.68	-	1,706.68
PETS	637.48	-	637.48	-	637.48
Other	-	-	-	-	-
Total Meetings	<u>8,641.55</u>	<u>-</u>	<u>8,641.55</u>	<u>-</u>	<u>8,641.55</u>
Membership	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RI Programs					
SCRYE-dues	675.00	-	675.00	-	675.00
SCRYE-meetings	1,065.23	-	1,065.23	-	1,065.23
Youth exchange-club allowance	1,000.00	-	1,000.00	-	1,000.00
Youth exchange-administrative expense	303.73	-	303.73	-	303.73
RYLA	30,521.94	-	30,521.94	-	30,521.94
Total RI Programs	<u>33,565.90</u>	<u>-</u>	<u>33,565.90</u>	<u>-</u>	<u>33,565.90</u>
TRF Programs					
District grant	-	42,517.00	42,517.00	-	42,517.00
Paul Harris raffle to TRF	5,080.00	-	5,080.00	-	5,080.00
Silent auction to TRF	3,495.00	-	3,495.00	-	3,495.00
Other	90.00	-	90.00	-	90.00
SHARE					
World Fund	-	-	-	80,051.47	80,051.47
DDF-Global Scholarships	-	-	-	28,600.00	28,600.00
DDF-Global Humaitarian	-	-	-	16,500.00	16,500.00
DDF-District grant	-	-	-	42,517.00	42,517.00
DDF-Polio Plus	-	-	-	45,000.00	45,000.00
DDF-other	-	-	-	(13,644.00)	(13,644.00)
Total SHARE	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,024.47</u>	<u>199,024.47</u>
Total TRF Programs	<u>8,665.00</u>	<u>42,517.00</u>	<u>51,182.00</u>	<u>199,024.47</u>	<u>250,206.47</u>
Total Expenses	<u>112,670.58</u>	<u>42,517.00</u>	<u>155,187.58</u>	<u>199,024.47</u>	<u>354,212.05</u>
<b>CHANGE IN NET ASSETS</b>	<u>19,727.55</u>	<u>0.25</u>	<u>19,727.80</u>	<u>(34,162.78)</u>	<u>(14,434.98)</u>