



ROTARY INTERNATIONAL DISTRICT 5830

2024-25 District Audit Committee

PDG John Jetter, Chair
DGN Diane Kavanaugh
Sean Medina

June 19, 2025

Members of the Finance Committee and
Presidents 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, 2024, 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, 2024, in accordance with the Rotary International District 5830 Rules and Guidelines for District Policy.

A handwritten signature in black ink, appearing to read "John Jetter".

John Jetter, Chair
Audit Committee 2024-25
Rotary International District 5830

ROTARY INTERNATIONAL DISTRICT 5830
STATEMENT OF FINANCIAL POSITION
June 30, 2024

	District 5830 Accounts			(Memo)	
	Unrestricted	Restricted	Total	Foundation Accounts	Combined
ASSETS					
Current Assets					
Checking-operating	61,280.31	-	61,280.31	-	61,280.31
Checking-restricted fund	-	491.73	491.73	-	491.73
Checking-RYLA	15,716.73	-	15,716.73	-	15,716.73
Accounts receivable-members	390.00	-	390.00	-	390.00
Accounts receivable-other	9.39	-	9.39	-	9.39
Prepaid expenses	1,512.00	-	1,512.00	-	1,512.00
Total Current Assets	<u>78,908.43</u>	<u>491.73</u>	<u>79,400.16</u>	<u>-</u>	<u>79,400.16</u>
Other Assets					
TRF funds-endowment	-	-	-	205,228.42	205,228.42
TRF funds-SHARE	-	-	-	40,513.53	40,513.53
No cash value TRF credits	-	-	-	4,625.90	4,625.90
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,367.85</u>	<u>250,367.85</u>
TOTAL ASSETS	<u>78,908.43</u>	<u>491.73</u>	<u>79,400.16</u>	<u>250,367.85</u>	<u>329,768.01</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accrued expenses-other	9,967.48	-	9,967.48	-	9,967.48
Total Current Liabilities	<u>9,967.48</u>	<u>-</u>	<u>9,967.48</u>	<u>-</u>	<u>9,967.48</u>
Total Liabilities	<u>9,967.48</u>	<u>-</u>	<u>9,967.48</u>	<u>-</u>	<u>9,967.48</u>
Net Assets					
Unrestricted funds-beginning	63,614.34	-	63,614.34	-	63,614.34
Restricted funds-beginning	-	502.96	502.96	47,589.81	48,092.77
No cash value TRF credits-beginning	-	-	-	13,071.79	13,071.79
Endowment funds-beginning	-	-	-	175,228.42	175,228.42
Change in net assets	5,326.61	(11.23)	5,315.38	14,477.83	19,793.21
Total Net Assets	<u>68,940.95</u>	<u>491.73</u>	<u>69,432.68</u>	<u>250,367.85</u>	<u>319,800.53</u>
TOTAL LIABILITIES AND NET ASSETS	<u>78,908.43</u>	<u>491.73</u>	<u>79,400.16</u>	<u>250,367.85</u>	<u>329,768.01</u>

ROTARY INTERNATIONAL DISTRICT 5830
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	District 5830 Accounts			(Memo)	
	Unrestricted	Restricted	Total	Foundation Accounts	Combined
REVENUES					
Administration	74,517.59	-	74,517.59	-	74,517.59
Meetings	34,626.00	-	34,626.00	-	34,626.00
RI Programs	49,010.00	-	49,010.00	-	49,010.00
TRF Programs	1,940.00	56,260.77	58,200.77	251,644.70	309,845.47
No cash value TRF credits	-	-	-	(8,445.89)	(8,445.89)
Total Revenues	<u>160,093.59</u>	<u>56,260.77</u>	<u>216,354.36</u>	<u>243,198.81</u>	<u>459,553.17</u>
EXPENSES					
Administration					
District governor	17,416.24	-	17,416.24	-	17,416.24
DGE	16,299.23	-	16,299.23	-	16,299.23
District administrator	21,421.65	-	21,421.65	-	21,421.65
Miscellaneous	14,679.77	16.00	14,695.77	-	14,695.77
Meetings	32,521.56	-	32,521.56	-	32,521.56
RI Programs	39,045.06	2,250.00	41,295.06	-	41,295.06
TRF Programs	<u>7,625.11</u>	<u>54,006.00</u>	<u>61,631.11</u>	<u>228,720.98</u>	<u>290,352.09</u>
Total Expenses	<u>154,766.98</u>	<u>56,272.00</u>	<u>211,038.98</u>	<u>228,720.98</u>	<u>439,759.96</u>
CHANGE IN NET ASSETS	<u>5,326.61</u>	<u>(11.23)</u>	<u>5,315.38</u>	<u>14,477.83</u>	<u>19,793.21</u>

ROTARY INTERNATIONAL DISTRICT 5830
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
REVENUES					
Administration					
RI for governor funds	10,934.00	-	10,934.00	-	10,934.00
District dues	59,640.00	-	59,640.00	-	59,640.00
Miscellaneous	3,887.00	-	3,887.00	-	3,887.00
Interest earned-operating	56.59	-	56.59	-	56.59
Total Administration	74,517.59	-	74,517.59	-	74,517.59
Meetings					
District training assembly	3,320.00	-	3,320.00	-	3,320.00
District conference	29,351.00	-	29,351.00	-	29,351.00
Installation banquet	1,955.00	-	1,955.00	-	1,955.00
Other	-	-	-	-	-
Total Meetings	34,626.00	-	34,626.00	-	34,626.00
RI Programs					
Youth exchange-long term	-	-	-	-	-
RYLA	47,750.00	-	47,750.00	-	47,750.00
RYLA-donations	1,000.00	-	1,000.00	-	1,000.00
4 Way Speech contest	260.00	-	260.00	-	260.00
Total RI Programs	49,010.00	-	49,010.00	-	49,010.00
TRF Programs					
District grant	-	56,256.00	56,256.00	-	56,256.00
Paul Harris raffle	1,460.00	-	1,460.00	-	1,460.00
Interest-grant fund	-	4.77	4.77	-	4.77
Pass the hat appeals	480.00	-	480.00	-	480.00
SHARE-Annual Fund distribution	-	-	-	214,941.96	214,941.96
SHARE-endowment fund income	-	-	-	6,702.74	6,702.74
Other	-	-	-	30,000.00	30,000.00
Total TRF Programs	1,940.00	56,260.77	58,200.77	251,644.70	309,845.47
TRF Direct Contributions					
Annual program fund	-	-	-	210,029.76	210,029.76
Restricted fund	-	-	-	76,675.78	76,675.78
Permanent fund	-	-	-	1,000.00	1,000.00
Total direct contributions	-	-	-	(287,705.54)	(287,705.54)
Total TRF Direct Contributions	-	-	-	-	-
No Cash Value TRF Credits					
Earned	-	-	-	1,554.11	1,554.11
Used	-	-	-	(10,000.00)	(10,000.00)
Total No Cash Value TRF Credits	-	-	-	(8,445.89)	(8,445.89)
Total Revenues	160,093.59	56,260.77	216,354.36	243,198.81	459,553.17

ROTARY INTERNATIONAL DISTRICT 5830
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
EXPENSES					
Administration					
District governor					
PETS	925.17	-	925.17	-	925.17
Zone institute	2,872.92	-	2,872.92	-	2,872.92
International Convention	5,363.40	-	5,363.40	-	5,363.40
District Conference	1,366.14	-	1,366.14	-	1,366.14
Office supplies	459.04	-	459.04	-	459.04
Club visits	4,894.67	-	4,894.67	-	4,894.67
Postage	49.40	-	49.40	-	49.40
Communication	1,297.68	-	1,297.68	-	1,297.68
Other	187.82	-	187.82	-	187.82
Total District Governor	17,416.24	-	17,416.24	-	17,416.24
DGE					
Travel-other	662.46	-	662.46	-	662.46
PETS	2,525.80	-	2,525.80	-	2,525.80
Zone institute/GETS	3,463.35	-	3,463.35	-	3,463.35
Zone training seminars	515.35	-	515.35	-	515.35
International Convention	5,945.96	-	5,945.96	-	5,945.96
District training assembly	49.58	-	49.58	-	49.58
District conference	557.24	-	557.24	-	557.24
Jacket, pins and banners	1,380.49	-	1,380.49	-	1,380.49
Office supplies	94.64	-	94.64	-	94.64
Communications	1,104.36	-	1,104.36	-	1,104.36
Other	-	-	-	-	-
Total DGE	16,299.23	-	16,299.23	-	16,299.23
DGN					
Travel-other	189.95	-	189.95	-	189.95
PETS	1,265.93	-	1,265.93	-	1,265.93
Zone Institute/GNTS	2,745.34	-	2,745.34	-	2,745.34
District training assembly	84.78	-	84.78	-	84.78
Other	100.00	-	100.00	-	100.00
Total DGN	4,386.00	-	4,386.00	-	4,386.00
DGND					
PETS	957.36	-	957.36	-	957.36
Other	-	-	-	-	-
Total DGND	957.36	-	957.36	-	957.36
Assistant governors					
PETS	415.00	-	415.00	-	415.00
Other	-	-	-	-	-
Total Assistant governors	415.00	-	415.00	-	415.00
District administrator					
Contracted services	19,200.00	-	19,200.00	-	19,200.00
Telephone and internet	864.65	-	864.65	-	864.65
Office supplies	790.34	-	790.34	-	790.34
Other	566.66	-	566.66	-	566.66
Total District administrator	21,421.65	-	21,421.65	-	21,421.65
Miscellaneous					
Flowers and gifts	120.00	-	120.00	-	120.00
Postage	444.94	-	444.94	-	444.94
Materials and supplies	696.48	-	696.48	-	696.48
Software	3,346.38	-	3,346.38	-	3,346.38
Bank fees	600.71	16.00	616.71	-	616.71
PETS subsidy	6,375.00	-	6,375.00	-	6,375.00
Other	3,096.26	-	3,096.26	-	3,096.26
Total Miscellaneous	14,679.77	16.00	14,695.77	-	14,695.77
Total Administration	75,575.25	16.00	75,591.25	-	75,591.25

ROTARY INTERNATIONAL DISTRICT 5830
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	District 5830 Accounts			(Memo)	Combined
	Unrestricted	Restricted	Total	Foundation Accounts	
Meetings					
District training assembly	2,529.26	-	2,529.26	-	2,529.26
District conference	21,725.89	-	21,725.89	-	21,725.89
Installation banquet	1,149.29	-	1,149.29	-	1,149.29
PETS	3,531.88	-	3,531.88	-	3,531.88
Other	3,585.24	-	3,585.24	-	3,585.24
Total Meetings	<u>32,521.56</u>	<u>-</u>	<u>32,521.56</u>	<u>-</u>	<u>32,521.56</u>
Membership	-	-	-	-	-
RI Programs					
SCRYE-dues	765.00	-	765.00	-	765.00
SCRYE-meetings	1,155.78	-	1,155.78	-	1,155.78
4-Way Test speech contest awards	-	2,250.00	2,250.00	-	2,250.00
4-Way Test speech contest expense	880.00	-	880.00	-	880.00
Youth exchange-club allowance	1,400.00	-	1,400.00	-	1,400.00
Youth exchange-long term	279.60	-	279.60	-	279.60
Youth exchange-administrative expense	19.90	-	19.90	-	19.90
RYLA	<u>34,544.78</u>	<u>-</u>	<u>34,544.78</u>	<u>-</u>	<u>34,544.78</u>
Total RI Programs	<u>39,045.06</u>	<u>2,250.00</u>	<u>41,295.06</u>	<u>-</u>	<u>41,295.06</u>
TRF Programs					
District grant	-	54,006.00	54,006.00	-	54,006.00
PolioPlus Partners	1,554.11	-	1,554.11	-	1,554.11
Disaster relief funds	6,071.00	-	6,071.00	-	6,071.00
SHARE					
World Fund	-	-	-	106,220.98	106,220.98
DDF-Global Humaitarian	-	-	-	45,000.00	45,000.00
DDF-District grant	-	-	-	56,256.00	56,256.00
DDF-Polio Plus	-	-	-	21,244.00	21,244.00
DDF-other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total SHARE	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,720.98</u>	<u>228,720.98</u>
Total TRF Programs	<u>7,625.11</u>	<u>54,006.00</u>	<u>61,631.11</u>	<u>228,720.98</u>	<u>290,352.09</u>
Total Expenses	<u>154,766.98</u>	<u>56,272.00</u>	<u>211,038.98</u>	<u>228,720.98</u>	<u>439,759.96</u>
CHANGE IN NET ASSETS	<u>5,326.61</u>	<u>(11.23)</u>	<u>5,315.38</u>	<u>14,477.83</u>	<u>19,793.21</u>