

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

Financial Statements

June 30, 2023 and 2022

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

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Corwin, Reichter & Company, P.C.

Certified Public Accountants | Business Advisors

Independent Accountant's Review Report

The Board of Directors
District 6000 Humanitarian & Educational Foundation, Inc.

We have reviewed the accompanying financial statements of **District 6000 Humanitarian & Educational Foundation, Inc.** (a not-for-profit organization) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our report.

We are required to be independent of **District 6000 Humanitarian & Educational Foundation, Inc.** and to meet other ethical responsibilities, in accordance with the relevant ethical requirements to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Corwin, Reichter & Company, P.C.

August 23, 2023

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

Statements of Financial Position
June 30, 2023 and 2022

| | <u>2023</u> | <u>2022</u> |
|---|-------------------|----------------|
| <u>Assets</u> | | |
| Cash and cash equivalents: | | |
| Cash in bank | \$ 122,194 | 98,266 |
| Iowa M.O.S.T. | <u>24,835</u> | <u>170,893</u> |
| | 147,029 | 269,159 |
| Certificates of deposit | 469,171 | 365,055 |
| Certificates of deposit - Iowa M.O.S.T. | <u>40,716</u> | <u>-</u> |
| | | |
| Total assets | \$ <u>656,916</u> | <u>634,214</u> |
| <u>Liabilities and Net Assets</u> | | |
| | | |
| Net Assets: | | |
| Without donor restrictions | \$ 38,098 | 33,773 |
| With donor restrictions | <u>618,818</u> | <u>600,441</u> |
| | | |
| Total net assets | <u>656,916</u> | <u>634,214</u> |
| | | |
| Total liabilities and net assets | \$ <u>656,916</u> | <u>634,214</u> |

See independent accountant's review report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Statements of Activities
For the years ended June 30, 2023 and 2022

| | 2023 | | | 2022 | | |
|---|----------------------------------|-------------------------------|----------------|----------------------------------|-------------------------------|----------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| Support and revenue: | | | | | | |
| Contributions | \$ 4,253 | 195,649 | 199,902 | 3,824 | 240,811 | 244,635 |
| Investment income | 4,416 | 788 | 5,204 | 1,678 | 172 | 1,850 |
| Nets assets released from restrictions: | | | | | | |
| Satisfaction of program restrictions | <u>178,060</u> | <u>(178,060)</u> | <u>-</u> | <u>215,291</u> | <u>(215,291)</u> | <u>-</u> |
| Total support and revenue | <u>186,729</u> | <u>18,377</u> | <u>205,106</u> | <u>220,793</u> | <u>25,692</u> | <u>246,485</u> |
| Expenses: | | | | | | |
| Programs: | | | | | | |
| Grants and contributions | 82,042 | - | 82,042 | 178,650 | - | 178,650 |
| Iowa M.O.S.T. | 86,927 | - | 86,927 | 29,434 | - | 29,434 |
| RAG4Clubfoot | 9,091 | - | 9,091 | 11,166 | - | 11,166 |
| Administrative | <u>4,344</u> | <u>-</u> | <u>4,344</u> | <u>3,997</u> | <u>-</u> | <u>3,997</u> |
| Total expenses | <u>182,404</u> | <u>-</u> | <u>182,404</u> | <u>223,247</u> | <u>-</u> | <u>223,247</u> |
| Increase (decrease) in net assets | 4,325 | 18,377 | 22,702 | (2,454) | 25,692 | 23,238 |
| Net assets - beginning of year | <u>33,773</u> | <u>600,441</u> | <u>634,214</u> | <u>36,227</u> | <u>574,749</u> | <u>610,976</u> |
| Net assets - end of year | \$ <u>38,098</u> | <u>618,818</u> | <u>656,916</u> | <u>33,773</u> | <u>600,441</u> | <u>634,214</u> |

See independent accountant's review report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Statements of Functional Expenses
For the years ended June 30, 2023 and 2022

| 2023 | | | | | | |
|----------------------------------|--------------------------|----------------------|---------------------|-----------------------|---------------------|-----------------------|
| | Program Services | | | Supporting Services | | |
| | Grants and Contributions | Iowa M.O.S.T. | RAG4 Clubfoot | Total Program | Admin | Total |
| Grants and contributions | \$ 82,042 | - | - | 82,042 | - | 82,042 |
| Project Management | - | 2,736 | - | 2,736 | - | 2,736 |
| Supplies | - | 19,958 | 745 | 20,703 | - | 20,703 |
| Conferences & meetings | - | - | 385 | 385 | - | 385 |
| Travel | - | 62,966 | 4,600 | 67,566 | - | 67,566 |
| Promotion | - | 790 | - | 790 | - | 790 |
| Office expenses | - | - | 2,072 | 2,072 | 4,344 | 6,416 |
| Information technology | - | - | 1,289 | 1,289 | - | 1,289 |
| Total functional expenses | \$ <u>82,042</u> | <u>86,927</u> | <u>9,091</u> | <u>178,060</u> | <u>4,344</u> | <u>182,404</u> |

See independent accountant's review report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Statements of Functional Expenses
For the years ended June 30, 2023 and 2022

| | 2022 | | | | | |
|----------------------------------|--------------------------|----------------------|----------------------|-----------------------|---------------------|-----------------------|
| | Program Services | | | | Supporting Services | |
| | Grants and Contributions | Iowa M.O.S.T. | RAG4 Clubfoot | Total Program | Admin | Total |
| Grants and contributions | \$ 178,650 | - | - | 178,650 | - | 178,650 |
| Project Management | - | 2,100 | - | 2,100 | - | 2,100 |
| Supplies | - | 9,049 | 3,455 | 12,504 | - | 12,504 |
| Conferences & meetings | - | - | 1,207 | 1,207 | - | 1,207 |
| Travel | - | 16,149 | 2,405 | 18,554 | - | 18,554 |
| Office expenses | - | 1,984 | 2,877 | 4,861 | 3,997 | 8,858 |
| Information technology | - | - | 1,222 | 1,222 | - | 1,222 |
| Total functional expenses | \$ <u>178,650</u> | <u>29,434</u> | <u>11,166</u> | <u>219,250</u> | <u>3,997</u> | <u>223,247</u> |

See independent accountant's review report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Statements of Cash Flows
For the years ended June 30, 2023 and 2022

| | <u>2023</u> | <u>2022</u> |
|--|-------------------|----------------|
| Operating activities: | | |
| Increase (decrease) in net assets | \$ <u>22,702</u> | <u>23,238</u> |
| Net cash provided (used) by operating activities | <u>22,702</u> | <u>23,238</u> |
| Investing activities: | | |
| Purchase of certificates of deposit | <u>(144,832)</u> | <u>(1,590)</u> |
| Net cash provided (used) by investing activities | <u>(144,832)</u> | <u>(1,590)</u> |
| Net increase (decrease) in cash | (122,130) | 21,648 |
| Cash at beginning of year | <u>269,159</u> | <u>247,511</u> |
| Cash at end of year | \$ <u>147,029</u> | <u>269,159</u> |

See independent accountant's review report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

Notes to Financial Statements

1. Organization Activity

District 6000 Humanitarian & Educational Foundation, Inc. is a 501(c)(3) organization established within Rotary District 6000 for the receipt of charitable contributions for humanitarian and educational projects carried out by District 6000 Rotarians and Rotary Clubs within and outside the United States. Individual Restricted Funds are created in order to receive, safeguard and disburse funds for the intended purposes at the direction of each fund's account manager.

Summary of Significant Accounting Policies

Method of Accounting

These financial statements were prepared on the accrual basis of accounting following accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Certificates of Deposit

Certificates of deposit are recorded at cost, which approximates fair value. Interest is recorded when earned. The Organization manages interest rate risk (the risk that changes in interest rates will adversely affect the fair value of an investment) with segmented time distribution. Maturities of the certificates range from February 2024 to August 2024.

Deposit Risk

The Organization maintains cash deposits consisting of cash and certificates of deposit with financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to specified limits. Any balances in excess of FDIC limits are uninsured. Management regularly monitors the financial condition of any institution in which it has depository accounts and believes the risks of loss are minimal.

Net Assets

The Organization classifies resources into two classes of net assets as follows:

Net assets without donor restrictions are net assets not subject to donor-imposed stipulations, including all revenues, expenses, gains and losses that are not changes in net assets with donor restrictions.

Net assets with donor restrictions are net assets subject to donor-imposed stipulations. The donor-imposed restrictions are temporary in nature, which may or will be met by fulfillment of the stipulated purpose and/or the passage of time.

Revenue Recognition

Contributions received are measured at their fair values. In the period received, they are reported as net assets with donor restrictions or net assets without donor restrictions, depending on the existence or absence of donor-imposed restrictions.

Contributed Services

The Organization receives a substantial amount of services donated by its members in carrying out the Organization's mission. No amounts have been recognized in the statements of activities because the criteria for recognition under generally accepted accounting principles have not been satisfied.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Notes to Financial Statements, Continued

Tax Status

The Organization has qualified as an exempt organization within the provisions of Internal Revenue Code Section 501(c)(3). As such, no provision for income tax expense has been made in the accompanying financial statements. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. The District reports no net unrelated business taxable income; however, such status is subject to final determination upon examination of the related tax returns by the appropriate taxing authorities. In general, tax returns for years ended June 30, 2020 and prior are no longer open for examination by taxing authorities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through August 23, 2023, the date that the financial statements were available to be issued, and determined that no additional disclosures are required.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Availability of Financial Assets

The Organization has \$38,098 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures. The Organization is substantially supported by restricted contributions that are given to support a specific project or program and are held for that purpose. Because a donor's restriction requires resources to be used in a particular manner, the Organization must maintain sufficient resources to meet those responsibilities to its donors. At June 30, 2023, \$618,818 of financial assets are available for specific projects or programs restricted by donors.

3. Satisfaction of Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes specified by donors, as follows:

| | <u>2023</u> | <u>2022</u> |
|------------------------|-------------------|----------------|
| Club projects | \$ 47,977 | 100,383 |
| District projects | 4,356 | 42,112 |
| International projects | <u>125,727</u> | <u>72,796</u> |
| | <u>\$ 178,060</u> | <u>215,291</u> |

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Notes to Financial Statements, Continued

4. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of monies received by District 6000 Humanitarian & Educational Foundation, Inc. for specific projects or purposes. Interest earned on any invested funds is included in the fund's receipts. Net assets with donor restrictions available as of June 30, 2023 and 2022 are as follows:

| | <u>2023</u> | <u>2022</u> |
|--|---------------|---------------|
| Club Project Funds: | | |
| Coralville North Corridor Projects | \$ 55 | 850 |
| Downtown Charitable Foundation | 6,610 | 160 |
| Fairfield Rotaract Club | 17,858 | 17,858 |
| Fort Madison Project Fund | (1) | (1) |
| Greater Des Moines Emerging Leaders | 500 | 500 |
| Iowa City AM Rotary Project | 8,541 | 10,262 |
| Iowa City Noon Rotary Fund | 2,250 | 5,131 |
| Knoxville Club | 3,872 | 513 |
| Mount Pleasant Project Fund | 1,920 | 1,920 |
| Muscatine Interact Club | 100 | 100 |
| Nevada Humanitarian Funds | 300 | 300 |
| Ottumwa Rotary Fund | 3,836 | 3,836 |
| Washington Rotary Club Haiti Relief | 7,086 | 7,086 |
| West Des Moines Rotary Bicycle Project | 262 | 262 |
| West Liberty Rotary Foundation | <u>6,796</u> | <u>16,100</u> |
| Club Projects | <u>59,985</u> | <u>64,877</u> |
| District Project Funds: | | |
| District 6000 Youth Services Fund | 24,360 | 25,322 |
| District Governor Projects | 703 | 1,059 |
| Clubfoot Braces Project | 6,288 | 6,288 |
| Iowa Disaster Relief Fund | 33,655 | 7,293 |
| Operation Warm Coat Drive | 269 | 269 |
| Polio Statue | 181 | 181 |
| Rotary Youth Exchange | 5,450 | 5,450 |
| RYLA | <u>11,032</u> | <u>11,032</u> |
| District Projects | <u>81,938</u> | <u>56,894</u> |

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Notes to Financial Statements, Continued

| | <u>2023</u> | <u>2022</u> |
|---|-------------------|----------------|
| International Project Funds: | | |
| District 6000 Humanitarian Service Fund | 36,391 | 36,391 |
| Flight to End Polio | 14,384 | 990 |
| Iowa's Gift to the World | 133,644 | 137,905 |
| Iowa M.O.S.T. | 191,120 | 185,556 |
| Guatemala H2O Project | 340 | 340 |
| Nigeria Generator Fund | 500 | 500 |
| Polio Plus | 1,320 | - |
| RAG4Clubfoot Project | 31,215 | 32,452 |
| Xicotepec Projects | 26,579 | 43,184 |
| Xicotepec Scholarship Fund | 9,451 | 9,451 |
| Xicotepec Water Works Project | <u>30,876</u> | <u>30,826</u> |
| International Projects | <u>475,820</u> | <u>477,595</u> |
| Donor Advised Funds: | | |
| Pacha Rotary Education Service | 575 | 575 |
| Perea Leadership Award/Scholarship | <u>500</u> | <u>500</u> |
| Donor Advised | <u>1,075</u> | <u>1,075</u> |
| Totals | <u>\$ 618,818</u> | <u>600,441</u> |



Corwin, Reichter & Company, P.C.

Certified Public Accountants | Business Advisors

Independent Accountant's Report

The Board of Directors
District 6000 Humanitarian & Educational Foundation, Inc.

We have reviewed the financial statements of District 6000 Humanitarian & Educational Foundation, Inc. (a not-for-profit organization) for the years ended June 30, 2023 and 2022, and have issued our report thereon dated August 23, 2023. The review was made primarily for the purpose of expressing a conclusion about whether any material modifications should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. The accompanying schedules of program activity, schedule of activity – Iowa M.O.S.T. schedule of activity – Iowa's Gift to the World, schedule of activity – RAG4Clubfoot and schedule of activity – Flight to End Polio are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and do not express an opinion, a conclusion, nor provide any assurance on it.

Corwin, Reichter & Company, P.C.

August 23, 2023

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

Schedule 1

Schedules of Program Activity
For the years ended June 30, 2023 and 2022

| | Balance <u>06/30/22</u> | <u>Revenues</u> | <u>Expenses</u> | Balance <u>06/30/23</u> |
|---|----------------------------|-----------------|-----------------|----------------------------|
| FAMSCO | \$ 33,773 | 8,669 | 4,344 | 38,098 |
| Club Funds: | | | | |
| Coralville North Corridor Projects | 850 | - | 795 | 55 |
| Downtown Charitable Foundation | 160 | 7,930 | 1,480 | 6,610 |
| Fairfield Rotaract Club | 17,858 | - | - | 17,858 |
| Fort Madison Project Fund | (1) | - | - | (1) |
| Greater Des Moines Emerging Leaders | 500 | - | - | 500 |
| Iowa City AM Rotary Project | 10,262 | 3,538 | 5,259 | 8,541 |
| Iowa City Noon Rotary Fund | 5,131 | 12,295 | 15,176 | 2,250 |
| Knoxville Club | 513 | 6,500 | 3,141 | 3,872 |
| Mount Pleasant Project Fund | 1,920 | - | - | 1,920 |
| Muscatine Interact Club | 100 | - | - | 100 |
| Nevada Humanitarian Funds | 300 | - | - | 300 |
| Oskaloosa Community Fund | - | 12,823 | 12,823 | - |
| Ottumwa Rotary Fund | 3,836 | - | - | 3,836 |
| Washington Rotary Club Haiti Relief | 7,086 | - | - | 7,086 |
| West Des Moines Rotary Bicycle Project | 262 | - | - | 262 |
| West Liberty Rotary Foundation | 16,100 | - | 9,304 | 6,796 |
| Club Projects | <u>64,877</u> | <u>43,086</u> | <u>47,978</u> | <u>59,985</u> |
| District Project Funds: | | | | |
| District 6000 Youth Services Fund | 25,322 | 3,038 | 4,000 | 24,360 |
| District Governor Projects | 1,059 | - | 356 | 703 |
| Clubfoot Braces Project | 6,288 | - | - | 6,288 |
| Iowa Disaster Relief Fund | 7,293 | 26,362 | - | 33,655 |
| Operation Warm Coat Drive | 269 | - | - | 269 |
| Polio Statue | 181 | - | - | 181 |
| Rotary Youth Exchange | 5,450 | - | - | 5,450 |
| RYLA | 11,032 | - | - | 11,032 |
| District Projects | <u>56,894</u> | <u>29,400</u> | <u>4,356</u> | <u>81,938</u> |
| International Project Funds: | | | | |
| District 6000 Humanitarian Service Fund | 36,391 | - | - | 36,391 |
| Iowa M.O.S.T. | 185,556 | 92,491 | 86,927 | 191,120 |
| Polio Plus | - | 1,515 | 195 | 1,320 |
| Nigeria Generator Fund | 500 | - | - | 500 |
| Guatemala H2O Project | 340 | - | - | 340 |
| RAG4Clubfoot Project | 32,452 | 7,853 | 9,090 | 31,215 |
| Iowa's Gift to the World | 137,905 | 1,475 | 5,736 | 133,644 |
| Flight to End Polio | 990 | 13,835 | 441 | 14,384 |
| Xicotepec Projects | 43,184 | 3,700 | 20,305 | 26,579 |
| Xicotepec Scholarship Fund | 9,451 | - | - | 9,451 |
| Xicotepec Water Works Project | 30,826 | 3,082 | 3,032 | 30,876 |
| International Projects | <u>477,595</u> | <u>123,951</u> | <u>125,726</u> | <u>475,820</u> |
| Donor Advised Funds: | | | | |
| Pacha Rotary Education Service | 575 | - | - | 575 |
| Perea Leadership Award/Scholarship | 500 | - | - | 500 |
| Donor Advised | <u>1,075</u> | <u>-</u> | <u>-</u> | <u>1,075</u> |
| Totals | <u>\$ 634,214</u> | <u>205,106</u> | <u>182,404</u> | <u>656,916</u> |

See independent accountant's report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**

Schedule 1, Continued

Schedules of Program Activity
For the years ended June 30, 2023 and 2022

| | Balance <u>06/30/21</u> | <u>Revenues</u> | <u>Expenses</u> | Balance <u>06/30/22</u> |
|---|----------------------------|-----------------|-----------------|----------------------------|
| FAMSCO | \$ 36,227 | 5,502 | 7,956 | 33,773 |
| Club Funds: | | | | |
| Coralville North Corridor Projects | - | 850 | - | 850 |
| Downtown Charitable Foundation | 11,660 | 6,300 | 17,800 | 160 |
| Fairfield Rotaract Club | 17,858 | - | - | 17,858 |
| Fort Madison Project Fund | (1) | - | - | (1) |
| Greater Des Moines Emerging Leaders | 500 | - | - | 500 |
| Iowa City AM Rotary Project | 7,039 | 3,600 | 376 | 10,263 |
| Iowa City Noon Rotary Fund | 9,745 | 11,745 | 16,359 | 5,131 |
| Knoxville Club | - | 7,000 | 6,487 | 513 |
| Mount Pleasant Project Fund | 1,920 | 45,000 | 45,000 | 1,920 |
| Muscatine Interact Club | 100 | - | - | 100 |
| Nevada Humanitarian Funds | 300 | - | - | 300 |
| Oskaloosa Community Fund | 1,386 | 12,975 | 14,361 | - |
| Ottumwa Rotary Fund | 3,836 | - | - | 3,836 |
| Washington Rotary Club Haiti Relief | 7,086 | - | - | 7,086 |
| West Des Moines Rotary Bicycle Project | 262 | - | - | 262 |
| West Liberty Rotary Foundation | 1,500 | 14,600 | - | 16,100 |
| Club Projects | <u>63,191</u> | <u>102,070</u> | <u>100,383</u> | <u>64,878</u> |
| District Project Funds: | | | | |
| District 6000 Youth Services Fund | 22,426 | 2,896 | - | 25,322 |
| District Governor Projects | 8,100 | 11,003 | 18,044 | 1,059 |
| Clubfoot Braces Project | 6,288 | - | - | 6,288 |
| Iowa Disaster Relief Fund | 673 | 30,688 | 24,068 | 7,293 |
| Operation Warm Coat Drive | 269 | - | - | 269 |
| Polio Statue | 181 | - | - | 181 |
| Rotary Youth Exchange | 5,450 | - | - | 5,450 |
| RYLA | 11,032 | - | - | 11,032 |
| District Projects | <u>54,419</u> | <u>44,587</u> | <u>42,112</u> | <u>56,894</u> |
| International Project Funds: | | | | |
| District 6000 Humanitarian Service Fund | 36,391 | - | - | 36,391 |
| Iowa M.O.S.T. | 175,042 | 39,948 | 29,434 | 185,556 |
| Nigeria Generator Fund | 500 | - | - | 500 |
| Guatemala H2O Project | 340 | - | - | 340 |
| RAG4Clubfoot Project | 11,917 | 31,701 | 11,166 | 32,452 |
| Iowa's Gift to the World | 155,608 | 13,985 | 31,688 | 137,905 |
| Flight to End Polio | 263 | 1,235 | 508 | 990 |
| Xicotepec Projects | 40,574 | 2,609 | - | 43,183 |
| Xicotepec Scholarship Fund | 9,451 | - | - | 9,451 |
| Xicotepec Water Works Project | 25,978 | 4,848 | - | 30,826 |
| International Projects | <u>456,064</u> | <u>94,326</u> | <u>72,796</u> | <u>477,594</u> |
| Donor Advised Funds: | | | | |
| Pacha Rotary Education Service | 575 | - | - | 575 |
| Perea Leadership Award/Scholarship | 500 | - | - | 500 |
| Donor Advised | <u>1,075</u> | <u>-</u> | <u>-</u> | <u>1,075</u> |
| Totals | \$ <u>610,976</u> | <u>246,485</u> | <u>223,247</u> | <u>634,214</u> |

See independent accountant's report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Schedule of Activity - Iowa M.O.S.T.
For the years ended June 30, 2023 and 2022

Schedule 2

| | <u>2023</u> | <u>2022</u> |
|---|-------------------|-------------------|
| Support and revenue: | | |
| Contributions | \$ 57,422 | 38,552 |
| Contributions - volunteers' travel reimbursements | 24,849 | - |
| Salmon fundraiser: | | |
| Receipts | 9,895 | 13,780 |
| Purchases | <u>(11,818)</u> | <u>(12,892)</u> |
| Net Salmon fundraiser | (1,923) | 888 |
| Other fundraisers: | | |
| Receipts | 16,242 | 860 |
| Purchases | <u>(4,887)</u> | <u>(524)</u> |
| Net other fundraisers | 11,355 | 336 |
| Investment income | <u>788</u> | <u>172</u> |
| Total support and revenues | <u>92,491</u> | <u>39,948</u> |
| Expenses: | | |
| Project management | 2,736 | 2,100 |
| Supplies | 19,958 | 9,049 |
| Travel | 62,966 | 16,149 |
| Promotion | 790 | - |
| Office | - | 1,984 |
| Other | <u>477</u> | <u>152</u> |
| Total expenses | <u>86,927</u> | <u>29,434</u> |
| Increase (decrease) in net assets | 5,564 | 10,514 |
| Net assets - beginning of year | <u>185,556</u> | <u>175,042</u> |
| Net assets - end of year | \$ <u>191,120</u> | <u>185,556</u> |

See independent accountant's report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Schedule of Activity - Iowa's Gift to the World
For the years ended June 30, 2023 and 2022

Schedule 3

| | <u>2023</u> | <u>2022</u> |
|--------------------------------------|-------------------|----------------|
| Support and revenue: | | |
| Contributions | \$ <u>1,475</u> | <u>13,985</u> |
| Grants and contributions: | | |
| Ponseti physician mentoring - Brazil | - | 28,896 |
| Equipment grant | 3,323 | - |
| Grants - Kenya | 2,414 | - |
| Travel for training | - | 970 |
| Clubfoot physician travel | <u>-</u> | <u>1,822</u> |
| Total grants and contributions | <u>5,737</u> | <u>31,688</u> |
| Increase (decrease) in net assets | (4,262) | (17,703) |
| Net assets - beginning of year | <u>137,905</u> | <u>155,608</u> |
| Net assets - end of year | \$ <u>133,643</u> | <u>137,905</u> |

See independent accountant's report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Schedule of Activity - RAG4Clubfoot
For the years ended June 30, 2023 and 2022

Schedule 4

| | <u>2023</u> | <u>2022</u> |
|-----------------------------------|------------------|---------------|
| Support and revenue: | | |
| Contributions | \$ <u>7,853</u> | <u>31,701</u> |
| Grants and contributions: | | |
| Travel | 4,600 | 2,405 |
| Conferences and meetings | 385 | 1,207 |
| Supplies | 745 | 3,455 |
| Office | 2,072 | 2,877 |
| Technology | <u>1,288</u> | <u>1,222</u> |
| Total grants and contributions | <u>9,090</u> | <u>11,166</u> |
| Increase (decrease) in net assets | (1,237) | 20,535 |
| Net assets - beginning of year | <u>32,452</u> | <u>11,917</u> |
| Net assets - end of year | \$ <u>31,215</u> | <u>32,452</u> |

See independent accountant's report.

**DISTRICT 6000 HUMANITARIAN &
EDUCATIONAL FOUNDATION, INC.**
Schedule of Activity - Flight to End Polio
For the years ended June 30, 2023 and 2022

Schedule 5

| | <u>2023</u> | <u>2022</u> |
|---------------------------------------|-------------------------|-------------------|
| Support and revenue: | | |
| Contributions | \$ 13,835 | 1,276 |
| Less: transaction fees | <u>341</u> | <u>40</u> |
| Net support and revenue | <u>13,494</u> | <u>1,236</u> |
| Grants and contributions: | | |
| Contributions - End Polio fund at TRF | <u>100</u> | <u>508</u> |
| Total grants and contributions | <u>100</u> | <u>508</u> |
| Increase (decrease) in net assets | 13,394 | 728 |
| Net assets - beginning of year | <u>990</u> | <u>262</u> |
| Net assets - end of year | \$ <u><u>14,384</u></u> | <u><u>990</u></u> |

See independent accountant's report.