

CHART OF ACCOUNTS – ROTARY DISTRICT 5960
As Approved by the Finance Committee on 02-18-16

“Year” refers to a Rotary Year, July 1-June 30.

The “District Mileage Rate” is \$.30 per mile.

The “IRS Business Mileage Rate” is the Internal Revenue Service (IRS) published rate.

A Guide to Your RI District Governor’s Allocation is provided to DGEs as part of the District Governor’s Training Manual (233-EN) provided at GETS. A copy of the latest version should be provided by the DGE to all members of the Finance Committee.

Receipts are not required for claimed expenses of \$25 or less.

The most senior PDG on the Finance Committee shall be responsible for maintaining the master electronic version of this Chart and for making any updates per action of the Finance Committee.

Receipts

Club Dues History

<u># members</u>	<u>Year</u>	<u>Dues</u>
3371	2002-03	\$42.00 per member (increase of \$5.00 w/ \$2.00 to reserves)
3376	2003-04	\$42.00 per member (\$2.00 to tech reserve)
3374	2004-05	\$42.00 per member (\$2.00 to tech reserve)
3355	2005-06	\$42.00 per member (\$2.00 to tech reserve)
3355	2006-07	\$42.00 per member (\$2.00 to tech reserve)
3335	2007-08	\$42.00 per member (\$2.00 to tech reserve discontinued)
3210	2008-09	\$45.00 per member
3143	2009-10	\$49.00 per member
3110	2010-11	\$49.00 per member
3058 (4-16)	2011-12	\$50.00 per member
2977	2012-13	\$52.00 per member
2923	2013-14	\$52.00 per member
2900	2014-15	\$52.00 per member
2895	2015-16	\$52.00 per member
2900	2016-17	\$52.00 per member

DATA for 2002-2011 missing reports from clubs (# of clubs varies per year). See last page of this document.

Club Dues

41120 - Current members of a Club. Each Club shall pay annual dues to the District based on the number of its members as of the end of the prior fiscal year (June 30) at the rate established at the Annual Meeting which occurred during such prior fiscal year. Dues shall be due and payable 15 days after the billing statement is mailed to the Club.

(Source: Article 2.20 of District Bylaws)

41130 – District Governor’s RI Allocation

Per District Governor’s Training Manual (233-EN and other information from RI.

41140 – Fees charged to clubs/president’s elect who do not attend the NCPETS and require that a make-up training be planned, scheduled and presented in order to meet the requirements of Rotary International. At the discretion of the Finance Committee these funds may be allocated to the District Training Reserve Account

41200 - New members of a Club. Each Club shall also pay the full annual dues to the District for each of the new members who join a Club from July 1 through December 31 of the current fiscal year and in this case the dues payment shall be due on January 15 of the current fiscal year. A half-year dues amount shall be paid by each Club based upon the number of its new members who join such Club between January 1 and May 31 of the current fiscal year and in this case the dues payment shall be due on June 30 of the current fiscal year.

No refunds of paid dues will be made to the Club or the individual member should the person cease to be a member. If a Club has paid dues based on a member who ceases to be a member of that Club and that person becomes a member of another Club in the same Rotary year, no additional dues based on that member will be due to the District from the new Club.

(Source: Article 2.20 of District Bylaws)

41450 – Training Fees

<i>Rotary Club size</i>	<i>Fee</i>	<i>Rotary Years</i>
25 or less	\$125	2010-11,2011-12, 2012-13,2013-14,2014-15,2015-16
26-60	\$225	2010-11,2011-12, 2012-13 2013-14,2014-15,2015-16
61 or more	\$325	2010-11, 2011-12, 2012-13,2013-14,2014-15,2015-16

Rotaract Clubs none

Also included in this income line item are fees collected for Make-up PETS held in our district. Per action of the Finance Committee on June 2, 2011, such fees will be equal to the registration fee for NCPETS. (For use of those proceeds, see "Other Training," line item 43851 below.)

Notes:

1. Available Training Contingency (difference between 41450 and 41451)
2. Began in 2010-11

Any of the Training Fee budget income that is not used goes to the Training Reserve Fund. Once the Training Reserve Fund has an accumulated amount of \$7500, the Training Fee for the next year will be adjusted.

41451 – Allocation to Training Events

Costs for training sites and expenses related to supplies and materials for district training events will be paid by the Training Fee. The Training Team Leader may also claim reimbursement for mileage at the District Mileage Rate, tolls, and parking for site selection and the event, and reasonable and necessary, usual and customary costs of lodging and meals. Note that the expensed and reimbursable items in this paragraph are paid from the applicable Training Fee line item, and not 52200.

This category can also include costs of sending specially invited Rotarians and Rotaractors – those in addition to the DG, DGE, DGN, and DRFCC -- to Zone events.

41453 - District Assemblies costs

For refreshments, meals, venue, speakers, and materials

41454 AG Training costs (Included in DG RI Allocation)

41455 DTTS District Team Training Costs

41456 MT/Leadership/PETS I

41457 Grants Management Seminar costs

For refreshments, meals, venue, speakers, and materials.

41458 Webinar Training costs

41459 Vision Facilitation training expenses

41460 – Transfer to Tech Reserve

41900 – Interest on Investments
Event Receipts

42150 – Foundation Celebration Receipts

If there are Foundation Celebration receipts in excess of expenses, the excess will be donated to The Rotary Foundation fund or funds designated by the District Rotary Foundation Committee.

42251 – District Conference Stipend (for expenses greater than receipts)

Historical data:

2008-09	\$15000 budgeted.	All used.
2009-10	\$10000 budgeted.	All used.
2010-11	\$10000 budgeted	\$6105 used
2011-12	\$10000 budgeted	\$4210 used
2012-13	\$12,500 budgeted	\$7075 used
2013-14	\$12,500 budgeted	\$3034 used
2014-15	\$12,500 budgeted	\$10,171 used
2015-16	\$10,000 budgeted	

43151 – Fall Training Seminar Expenses

For refreshments, meals, venue, speakers, and materials.

41454 – AG Training

Site cost, meals, refreshments, and materials. Mileage at IRS Business Mileage Rate paid for Training Team Leader, DGE, presenters, and next year's AGs and AG Team Leader. Lodging may be included at the discretion of the District Governor-elect for reasonable and necessary, usual and customary expenses.

[Note: AG Training is reimbursable from RI, up to 10% of the DG Allocation for the next year and included in the DG Allocation calculation and expense report. For example, AG training this year will be reimbursed next year when the new DG's Allocation is paid.]

41455 – DTTS Expenses

For refreshments, meals, venue, speakers, and materials.

41456 – Midterm, Leadership Academy, PETS I Expenses

For refreshments, meals, venue, speakers, and materials.

For refreshments, meals, venue, speakers, and materials.

41458 – Cost of Webinar Services – All Webinar services cost for the District

For expenses of Make-up PETS (venue, materials, refreshments, and other costs), Regional Zone Training registration fees and mileage for participants at the District Mileage Rate, and other training authorized by the District Governor.

District Governor

51100 – Awards

Certificates, folders, frames, and other items given in conjunction with recognitions or awards by the District or RI. This category is for recognitions and awards in all areas of service. For example, awards in the areas of Literacy, Membership, the Foundation, or special Governor awards should come out of this line item.

51200 – Zone Institute Contribution

Will be solicited by the Zone RI Director or Zone organizers. Voluntary, but we pay.

51300 – AGs/AG Team Leader Reimbursable Expenses (capped as noted)

Effective January 1, 2016

51300- AGs/AG Team Leader Reimbursable Expenses

AGs, current year: Expenses for activities consistent with the role of Assistant Governor shall be reimbursed quarterly within specified limitations. Examples for reimbursement include: Mileage at the District Mileage Rate for travel to meetings and other functions, registration or other expenses for events that Assistant Governors are expected to participate such as the District Mid-term, District Conference and District Foundation Celebration, Area-wide get-togethers such as a breakfast meeting of club presidents, etc. Claims should be submitted quarterly with documentation, and the total is not to exceed the amount stipulated in the District's budget. AG meals at club visits are the responsibility of that AG, but historically are paid by the club. However if the AG pays they may consider it part of the reimbursement. (Note: **Limited to** PETS reimbursable expenses **#52300** in District Budget)

AG Team Leader, current year: Expenses for activities consistent with the role of Assistant Governor Team Leader shall be submitted for reimbursement quarterly within specified limitations. Examples for reimbursement include: Mileage at the District Mileage Rate for travel to meetings and other functions, registration or other expenses for events that Assistant Governors are expected to participate such as the District Mid-

term, District Conference and District Foundation Celebration, Geographic get-togethers such as a breakfast meeting with Assistant Governors, etc. Claims should be submitted quarterly with documentation, and the total is not to exceed the amount stipulated in the District's budget.

51350 – Treasurer Reimbursable Expenses (capped as noted)

Mileage at the District Mileage Rate for Board of Directors meetings, Finance Committee meetings, and other meetings related to District financial management. Capped at \$200 per year.

51400 – Discretionary Fund

For needs as they arise, such as for District equipment, special website assistance, gifts for visiting dignitaries, Board of Directors expenses, postage, note cards, business cards, legal filing fees, theme badges for replacement district leaders, Rotary International Convention Reception expenses over income, and unbudgeted committee and team expenses.

51500 – DG Meetings & Club Visits/Travel

Reimbursement for all visits to clubs (Rotary, Rotaract, and Interact) and all district related meetings, including mileage at the IRS Business Mileage Rate, parking, meals, registration, and lodging.

Club visits include social events (such as anniversary celebrations and holiday events), fund raising events, and Rotary Foundation dinners.

Only one Official Visit per each Rotary club is allowed by RI. (See *A Guide to Your RI District Governor's Allocation* for what is allowed by RI.) However, if a DG makes more than one visit to a club during the year as Governor, she or he may claim the additional visits from the District. Reimbursement by the District will be for both RI allowed expenses under this category and for the ones allowed only by the District.

Payment from RI for the DG Allocation must be sent to the District and not to the DG personally, since the District will pay the DG for RI allowed expenses and the RI Allocation pays back the District. Any payment from RI is not in addition to the DG's District Allocation and all proceeds from the RI Allocation payment go to the District.

Regarding meals when a DG makes official visits to a Rotary club, the club is expected to pay for the DG's meal. Rotaract clubs are not expected to pay for the DG's meal, although they may do so if they so desire.

51600 – Telephones, Fax, Internet.

For expenses as allowed by *A Guide to Your RI District Governor's Allocation* to include Internet access and one each of the following: monthly usage charges for phone, Internet, fax line, and cell phone. Does not include any installation or repair.

51700 – Zone Institute

Registration, meals, lodging, and travel for DG only reimbursable for reasonable and necessary, usual and customary expenses. Mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed. No reimbursement for expenses incurred by partner. (Note: not reimbursable by RI as part of Allocation.)

District Governor-elect52100 – DGE’s Training Team Leader – Training @ Zone

Registration, meals, lodging, and travel for Training Team Leader with reimbursement only for reasonable and necessary, usual and customary expenses. Commercial transportation is allowed. If the traveler chooses to go by automobile, mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed; however, the total reimbursement will not exceed the cost of commercial transportation. No reimbursement for expenses incurred by partner.

52200 – DGE’s Training Team Leader – Expenses (NCPETS only)

Copies, postage, materials, registration, meals, lodging, and travel at the District Mileage Rate, all only for expenses related to NCPETS. Reimbursement only for reasonable and necessary, usual and customary expenses.

52300 – DGE’s AGs/Team Leader

AG’s, next year: mileage at the District Mileage Rate for Midterm and District Team Training Seminar (DTTS). For AGs who will first begin service next year, the District Mileage Rate for one visit per club in assigned Area, capped at \$75 for this purpose. NCPETS registration, lodging, and meals. Mileage for NCPETS paid at the District Mileage Rate. All expenses must be reasonable and necessary, usual and customary.

AG Team Leader, next year: Mileage at the District Mileage Rate for Midterm, DTTS, and District Assembly, capped at \$150 per year. NCPETS registration, lodging, and meals. Mileage for NCPETS paid at the District Mileage Rate. All expenses must be reasonable and necessary, usual and customary.

52400 – RI Assembly Expense (capped at amount in the budget)

Gifts for distribution to other attendees at the International Assembly, including shipping to obtain the items and shipping to the Assembly site.

[Note: RI historically has provided an incidental expense payment given by check at the Assembly which can be used in the DGEs discretion. Examples of use: internet service at hotel, laundry at Assembly site, and shipping materials and gifts received at the Assembly back to the DGE’s home or office. This payment from RI is separate and distinct from this District Budget line item.]

52500 – District Directory (capped at amount in the budget)

Production and distribution of Directory, including database management and website version of Directory.

52600 – Pre-Term Expense

For expenses such as:

DG note cards*

Postage (some may be eligible for RI reimbursement*)

Rotary materials for clubs

DG blazer and theme logo

Business cards*

Software*

Gifts for DGs of VTT/GSE partner districts

Gifts for incoming district leaders (briefcases, pens, folders, etc)

AG Pins for incoming AGs

Theme pins

Name badges for District leaders

Theme banners for clubs

Eligible travel expenses during the **twelve months** prior to becoming the DG as allowed for reimbursement per *A Guide to Your RI District Governor's Allocation**
Note: This will include PETS, DTTS, District Assembly, and planning for the District Conference in the next year.

Phone and fax line, cell phone account, Internet line and access for the period of **six months** before becoming the DG per *A Guide to Your RI District Governor's Allocation**

* Will be paid first by District, but must later be claimed from RI per *A Guide to Your RI District Governor's Allocation*. Any payment from RI is not in addition to the District Allocation in the District Budget and all proceeds from the RI Allocation payment go to the District.

52700 – NCPETS Planning

Meals, lodging, and travel expenses for DGE and others at DGE's discretion. Payment only for reasonable and necessary, usual and customary expenses. Mileage to be paid the IRS Business Rate for the DGE and at the District Mileage Rate for all others. Tolls and parking may be claimed. Reimbursement for expenses of spouse not included.

Payment from the District Budget will only be made if NCPETS will not pay the expense.

[Note: Multi-District PETS Alliance costs are paid from the NCPETS budget and not the District Budget.]

52800 – RI Convention

Registration, meals, lodging, travel (including travel insurance), preventive medical costs (such as required immunization shots) for DGE and partner. To be used in year as DGE only. Only reasonable and necessary, usual and customary expenses will be reimbursed. If the traveler chooses to go by automobile, mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed; however, the total reimbursement will not exceed the cost of commercial transportation.

52900 – Governor-elect Training (GETS) and Zone Institute

Registration, meals, lodging, and travel for DGE and partner reimbursable by the District for reasonable and necessary, usual and customary expenses. Commercial transportation is allowed. If the traveler chooses to go by automobile, mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed; however, the total reimbursement will not exceed the cost of commercial transportation. For Zone Institute and the associated training (GETS).

[Per *A Guide to Your RI District Governor's Allocation* RI will reimburse the District for the DGEs 3-night hotel stay and 2 days meal expenses in conjunction with GETS. This will be paid in the next Rotary Year as part of the first installment of the DG Allocation. There is no such RI reimbursement for the DGE's partner)

52975 – Gifts for Outgoing DG and Partner

PDG pin for DG (obtained by DGE) and gift for outgoing DG and partner (obtained by DGE)

District Governor-nominee

53100 – Governor-nominee Training (GNTS) Training and Zone Institute

Registration, meals, lodging, and travel for DGN and partner reimbursable for reasonable and necessary, usual and customary expenses. Commercial transportation is allowed. If the traveler chooses to go by automobile, mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed; however, the total reimbursement will not exceed the cost of commercial transportation. For Zone Institute and the associated training (GNTS).

53200 –Preterm Expense

Limited to Rotary business cards and registration, meals, lodging, and travel expenses for DGN only to attend NCPETS. Payment only for reasonable and necessary, usual and customary expenses. Mileage to be paid at the District Mileage Rate. Reimbursement for expenses of partner not included.

District Governor-nominee designate

54100 –Preterm Expense

Limited to Rotary business cards and registration, meals, lodging, and travel expenses for DGND to attend NCPETS. Payment only for reasonable and necessary, usual and customary expenses. Mileage to be paid at the District Mileage Rate. Reimbursement for expenses of partner not included.

56335– Office – Office Administrator Telephone

Mobile phone for Office Administrator in the amount of \$50.00 per month.

56585 – Office – Retirement Consideration – Contribution is based on %5 of base compensation toward a retirement or pension program.

56700 – Office – Travel/Mileage for Office Administrator

Includes District Conference planning and event, NCPETS, and general business related mileage, all at the IRS Business Mileage Rate.

District Office

56900 – Cost Sharing with Roseville Rotary

Per current year agreement with the Rotary Club of Roseville, that club pays 20% of these specified office costs:

- Base compensation for the Office Administrator
- Employment taxes related to employment of the Office Administrator
- Health Insurance for the Office Administrator
- Workers Comp Policy
- Office Rent
- Telephone/cable
- Payroll service fees

District Office Maintenance Reserve - The district office shall retain funds in reserve to be made available to use for preventive maintenance and capital renewal of the district office at the discretion of the District Office Committee.

Technology/Information Systems

- 57100 Internet connections (cable)
 - 57200 Computer supplies
 - 57250 Survey Monkey/Dropbox
 - 57300 Repair & Maintenance
 - 57400 Training & support
 - 57450 Technical Assistance
 - 57600 Website
 - 57700 Software rental (online QuickBooks)
 - 57900 Teleconferencing
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Membership

61100 – Club Extension

For Rotary International materials for new clubs and for a frame/mountings for each club's charter.

61200 – Membership Development

For membership related materials.

Public Image

62000

For the District cost share of grants, and other Public Image activities, including materials and professional services.

(For RI Public Image grants, this line item includes our net District cost.)

Foundation Support

63100 – Alumni

For data management and alumni events.

63200 – DRFCC Admin Materials

Such as, for materials, supplies, copies, and committee expenses.

63300 – Peace Scholarship Selection

For materials, supplies, copies, meals and refreshments. Also for reimbursement of costs for scholar orientation.

63400 – DRFCC Zone Training and Zone Institute

Registration, meals, lodging, and travel for District Rotary Foundation Chairperson, with reimbursement only for reasonable and necessary, usual and customary expenses. Commercial transportation is allowed. If the traveler chooses to go by automobile, mileage will be paid at the District Mileage Rate, and tolls and parking may be claimed; however, the total reimbursement will not exceed the cost of commercial transportation. No reimbursement for expenses incurred by partner.

63500 – Annual Giving Promotion

For materials, supplies, and copies.

63600 – Major Donor Promotion

For materials, supplies, copies, and social events for Major Donor recognition and recruitment.

63700 – Global Scholar Selection

For materials, supplies, copies, meals and refreshments. Also for reimbursement of costs for scholar orientation.

63800 – PolioPlus Promotion

For materials, supplies, and copies.

63900 – Grants Subcommittee

For materials, supplies, and copies.

64100 – GSE/VTT Outbound

For expenses related to preparing and equipping outbound GSE teams and Vocational Training Teams.

64200 – GSE/VTT Inbound

For expenses not covered by Rotary Foundation grants related to hosting inbound GSE teams and Vocational Training Teams.

64300 – GSE Interview Process

For materials, supplies, copies, meals and refreshments.

64400 – VTT Interview Process

For materials, supplies, copies, meals and refreshments.

Programs

65100 – RYLA

To support Camp RYLA. Budget amount based on a request from RYLA leadership. Payment made based on detail provided by RYLA leadership.

65200 – Rotaract NCPETS Participation

For NCPETS registration one Rotaractor per Rotaract Club, limited to registration fee for attendee.

65400 – Vocational/Ethics (includes contest prizes)

For materials and prizes, including any cash prizes.

65500 – Youth Exchange

Per capita for Rotary members in our District, collected as part of District Dues. The per capita is set by the Rotary Youth Exchange Foundation Board, as approved in by the District Board of Directors.

Historical data:

2008-09	\$7.00 per Rotary Club member
2009-10	\$7.00 per Rotary Club member
2010-11	\$7.00 per Rotary Club member
2011-12	\$7.00 per Rotary Club member
2012-13	\$7.00 per Rotary Club member
2013-14	\$7.00 per Rotary Club member
2014-15	\$7.00 per Rotary Club member
2015-16	\$7.00 per Rotary Club member

65610 – Youth Protection Website Maintenance

For computer program services.

65630 – Youth Protection Background Checks

For background checks. The District pays for all background checks for club members and District officials.

65640 – Youth Protection Data Management

For cost of services for secure data management system to maintain records of background checks and actions on those checks.

65700 – Visioning

For annual subscription to International Visioning Facilitation Council, and supplies and materials for club visioning assistance by the District Visioning Team.

65800 – Water Resources

For membership fees totaling \$100 for WASRAG (Water and Sanitation Rotary Action Group). (Not a District membership; WASRAG only has membership for individual Rotarians. We have that membership in the name of our Water Resources Chair.)

Membership Data

2002-03	3371 as of June 30, 2003 (no report from 12 clubs)
2003-04	3376 as of June 30, 2004 (no report from 8 clubs)
2004-05	3374 as of June 30, 2005 (no report from 5 clubs)
2005-06	3355 as of June 30, 2006 (no report from 8 clubs)
2006-07	3355 as of June 30, 2007 (no report from 10 clubs)
2007-08	3335 as of June 30, 2008 (no report from 18 clubs)
2008-09	3210 as of June 30, 2009 (no report from 16 clubs)
2009-10	3143 as of June 30, 2010 (no report from 17 clubs)
2010-11	3110 as of June 30, 2011 (no report from 14 clubs)
2011-12	3058 as of April 16, 2012
2012-13	2977 as of June 30, 2012
2013-14	2923 as of June 30, 2013
2014-15	2937 as of June 30, 2014
2015-16	2895 as of June 30, 2015