

# **Rotary District 7475**

## **Internal Review Committee Report**

### **July 1, 2024 – June 30, 2025**

The Internal Review Committee (“IRC”) of Rotary District 7475 met on Thursday, October 16, 2025, for the annual review of the district finances, and the following report is provided.

It should be noted that the actions taken by this committee are not an audit, but an in-depth review of the transactions and an assessment thereof. The financial statements attached hereto have been generated by the District Treasurer and none of the members of this committee are providing an opinion, as per Generally Accepted Accounting Principles, on those financial statements.

#### **Individuals Present**

- Larry Wefferling, Chair, District Finance Committee
- Adrienne Bzura, PDG, Member, IRC
- John Mooney, Member, IRC
- John Hogan, Member, IRC
- Laura Lannin, District Treasurer RY 2024-25

#### **Documents Provided**

- Financial Statements (monthly and annual)
- Monthly Bank Statements
- Monthly bank reconciliations
- YTD transaction register listing details of deposits and payments
- Evidence of check payments along with supporting receipts and memos
- Credit Card statements
- General Ledger.

The finance committee chair gave an overview of the transactions, any noted exceptions, and provided an overview of the supporting documents. The finance committee chair and the treasurers were available for any questions, additional support documents as needed. Also, a brief training for the new members of the IRC was conducted by Rotarian Larry Wefferling.

## **Objective of the Internal Review Committee Annual Review Process**

1. To ensure completeness of the financial statements under review with regards to the reporting of district finances to include, but not limited to, all:
  - (a) sources of the district's funds (RI, TRF, district, and club);
  - (b) funds received by or on behalf of the district from fundraising activities.
  - (c) grants received from TRF or TRF funds designated by the district for use.
  - (d) financial transactions of district committees.
  - (e) financial transactions of the governor by or on behalf of the district.
  - (f) expenditures of district funds.
  - (g) funds received by the governor from RI.
  
2. To make inquiries into the governance and internal controls of the district's finances and operations surrounding the financial statements under review.

## **Procedures Performed**

To ensure the completeness, accuracy, and existence of every single transaction recorded under the cash account and to confirm the overall completeness of the financial statements including the final cash balance, the members of the Audit Committee, did the following procedures. Any questions that the IRC members had while performing the review procedures were discussed with Larry Wefferling and Laura Lannin. During the year, the District changed banks from Fulton Bank to Provident Bank and opened additional accounts for additional needs. All transactions from the following ten bank accounts were reviewed by the IRC.

1. Fulton Bank
2. Fulton Bank MM
3. TD Bank Grant Account
4. TD Youth Exchange
5. Provident Operating
6. Provident Grants
7. Provident Youth Exchange
8. Provident District Governor
9. Provident Global Scholarship
10. Provident Money Market Account

## **Outline of Procedures:**

1. IRC members made inquiries to the Finance Committee chair with regards to district financial budget, consistent administration of district funds, segregation of duties for handling funds and policies for document retention and authorizations for disbursement of funds.
2. Annual financial statements were footed and read for reasonableness, presentation and for use of standard set of accounts. All monthly financial statements were footed.
3. All monthly bank reconciliations were reviewed for any discrepancies.
4. For each month the following procedures were performed:
  - a. All cleared payments were traced to the transaction register and verified against the bank statement. For check payments, numbered checks along with supporting evidence were inspected to verify the amounts. If multiple receipts were provided as evidence, they were all footed and cross checked with the check amount.
  - b. Based on a materiality threshold, a random selection of disbursements was tested to ensure the support for the payments were reasonable. The IRC members made appropriate inquiries to the Finance committee chair to determine the reasonableness of the transaction and examined if appropriate authorizations were in place.
  - c. All credit card payments were traced to the transaction register and verified against the credit card statement.
  - d. All deposits were traced to the transaction register and verified against the bank statements.
  - e. All transfers made from one financial institution to another, were cross referenced to ensure accuracy and completeness.
  - f. All transactions from the bank statements and the bank reconciliation were cross referenced with the transaction register to ensure completeness.
  - g. All payments not cleared in a particular month were noted and tracked in subsequent months when cleared and traced to the respective bank statement and the transaction register.
  - h. Any discrepancies found were noted and brought to the attention of the finance committee and the treasurer and appropriate evidence was provided or corrections posted.
5. A random sample of district grant payments recorded in the bank account statements were verified with the actual spending from the District Grant report (DG2454816) filed with Rotary International for RY2024-25 as obtained from the Grants Center.

**Conclusion**

Based on the procedures performed outlined in this report, it is the conclusion of the Internal Review Committee that all transactions posted to the books and records of Rotary District 7475 for the fiscal year ended June 30, 2025, are accurate and the financial statements attached hereto reflect those transactions.

Respectfully submitted,  
John Mooney, Member IRC

A handwritten signature in blue ink, appearing to read "John Mooney", with a large, stylized flourish at the end.

Rotary International District 7475  
**Balance Sheet**  
As of June 30, 2024

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	<u>Jun 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
TD DG 4073	1,000.00
TD Youth Exchange 4172	10,000.00
TD Money Market 3900	10,000.00
TD Operating 3140	10,000.00
Fulton Bank 1438	148,186.33
Fulton Bank MM 1447	162,291.90
TD Grant 1273	10,922.13
	<hr/>
<b>Total Checking/Savings</b>	352,400.36
	<hr/>
<b>Total Current Assets</b>	352,400.36
	<hr/>
<b>TOTAL ASSETS</b>	<b>352,400.36</b>
	<hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	5,189.61
	<hr/>
<b>Total Accounts Payable</b>	5,189.61
<b>Other Current Liabilities</b>	
<b>Accts Payable</b>	
District Grant	9,626.00
PETS	4,892.43
	<hr/>
<b>Total Accts Payable</b>	14,518.43
	<hr/>
<b>Total Other Current Liabilities</b>	14,518.43
	<hr/>
<b>Total Current Liabilities</b>	19,708.04
	<hr/>
<b>Total Liabilities</b>	19,708.04
<b>Equity</b>	
<b>Restricted Net Assets</b>	
RYLA	4,405.72
STYEP	9,054.09
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<b>Total Restricted Net Assets</b>	13,459.81

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Accrual Basis

Rotary International District 7475  
**Balance Sheet**  
As of June 30, 2024

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	<u>Jun 30, 24</u>
Unrestricted Net Assets	230,777.17
Net Income	88,455.34
Total Equity	<u>332,692.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>352,400.36</u></u></b>

Rotary International District 7475  
Profit & Loss  
July 2023 through June 2024

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	<u>Jul '23 - Jun 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
STYEP Income	87,022.82
Affinity Programs	881.54
District Conference Registration	7,548.07
Dues	90,530.00
<b>Investments</b>	
Interest-Savings	2,177.06
	<hr/>
<b>Total Investments</b>	2,177.06
PETS	22,500.00
RI Governor's Stipend	8,436.00
Rotary International	
RI Grant	55,412.00
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<b>Total Rotary International</b>	55,412.00
RYLA Income	22,150.00
	<hr/>
<b>Total Income</b>	296,657.49
	<hr/>
<b>Gross Profit</b>	296,657.49
<b>Expense</b>	
<b>Administration</b>	
District Website & Data Base	4,137.96
Online Solutions	1,004.15
Supplies and Postage	636.55
	<hr/>
<b>Total Administration</b>	5,778.66
<b>Award</b>	
District Grants	55,230.00
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<b>Total Award</b>	55,230.00
Bank Service Charge	105.00
<b>Conference/Convention/Assembly</b>	
RYLA	32,330.29
Zone 28-32 7 Officers	8,545.05
	<hr/>
<b>Total Conference/Convention/Assembly</b>	40,875.34

Rotary International District 7475  
Profit & Loss  
July 2023 through June 2024

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	<u>Jul '23 - Jun 24</u>
<b>District Leadership</b>	
District Governor (RI Stipend)	8,436.00
District Governor Elect	1,718.31
District Governor ND	425.00
	<hr/>
<b>Total District Leadership</b>	10,579.31
<b>District Meetings</b>	
Rotary Business Networking	0.00
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<b>Total District Meetings</b>	0.00
<b>District Projects</b>	
STYEP Expense	64,800.87
E.S.S.E.X Membership	493.80
E.S.S.E.X. Leadership Training	2,000.00
District Projects - Other	300.00
	<hr/>
<b>Total District Projects</b>	67,594.67
<b>Operations</b>	
Postage, Mailing Service	9.65
	<hr/>
<b>Total Operations</b>	9.65
<b>Training</b>	
District Trainings	68.98
Foundation/MOU Workshops	2,800.00
PETS	25,160.54
Pre-PETS	0.00
	<hr/>
<b>Total Training</b>	28,029.52
	<hr/>
<b>Total Expense</b>	208,202.15
	<hr/>
<b>Net Ordinary Income</b>	88,455.34
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<b>Net Income</b>	<u>88,455.34</u>

	Jul '23 - Jun 24	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>STYEP Income</b>	87,022.82	
<b>Affinity Programs</b>	881.54	
<b>District Conference Registration</b>	7,548.07	
<b>Dues</b>	90,530.00	87,500.00
<b>Investments</b>		
<b>Interest-Savings</b>	2,177.06	500.00
<b>Total Investments</b>	2,177.06	500.00
<b>PETS</b>	22,500.00	22,500.00
<b>PETS Registration</b>	0.00	0.00
<b>RI District Governor Income</b>	0.00	0.00
<b>RI Governor's Stipend</b>	8,436.00	12,550.00
<b>Rotary International</b>		
<b>Global Scholar</b>	0.00	0.00
<b>RI Grants (DDF)</b>	55,412.00	66,000.00
<b>Total Rotary International</b>	55,412.00	66,000.00
<b>RYLA Income</b>	22,150.00	
<b>Total Income</b>	296,657.49	189,050.00
<b>Gross Profit</b>	296,657.49	189,050.00
<b>Expense</b>		
<b>Rotary Action Plan</b>		
<b>Membership Development</b>	0.00	0.00
<b>Public Image Club Support</b>	0.00	0.00
<b>Foundation Fundraising</b>	0.00	0.00
<b>Total Rotary Action Plan</b>	0.00	0.00
<b>Rotary Intl Award</b>		
<b>RI Grants (DDF)</b>	0.00	0.00
<b>Global Scholar</b>	0.00	0.00
<b>Total Rotary Intl Award</b>	0.00	0.00
<b>Administration</b>		
<b>Office Expense</b>	0.00	0.00
<b>District Website &amp; Data Base</b>	4,137.96	3,500.00
<b>Merchant Service Fees</b>	0.00	750.00
<b>Online Solutions</b>	1,004.15	1,000.00
<b>RLI Dues</b>	0.00	600.00
<b>Supplies and Postage</b>	636.55	1,750.00
<b>Total Administration</b>	5,778.66	7,600.00

Rotary International District 7475  
 Profit & Loss Budget Overview  
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget
<b>Award</b>		
District Grants	55,230.00	66,000.00
Membership	0.00	0.00
<b>Total Award</b>	55,230.00	66,000.00
<b>Awards and Recognition</b>	0.00	0.00
<b>Bank Service Charge</b>	105.00	0.00
<b>Conference/Convention/Assembly</b>		
RYLA	32,330.29	
<b>District Conference</b>		20,000.00
Entertainment	0.00	0.00
Gifts	0.00	0.00
Gratuities	0.00	0.00
Hospitality Room	0.00	0.00
Meals	0.00	0.00
Postage	0.00	0.00
Pre Conference Review	0.00	0.00
Printing	0.00	0.00
Venue	0.00	0.00
Web Site	0.00	0.00
District Conference - Other	0.00	0.00
<b>Total District Conference</b>	0.00	20,000.00
Rotary International Convention	0.00	6,000.00
Vocational Assembly	0.00	500.00
Zone 28-32 7 Officers	8,545.05	12,000.00
<b>Total Conference/Convention/Asse...</b>	40,875.34	38,500.00
<b>2% Contingency</b>	0.00	0.00
<b>District Leadership</b>		
20 Assistant Governors	0.00	2,700.00
3 Deputy Governors	0.00	2,000.00
District Governor	0.00	3,000.00
District Governor (RI Stipend)	8,436.00	12,550.00
District Governor Elect	1,718.31	3,000.00
District Governor ND	425.00	2,000.00
District Governor Nominee	0.00	500.00
Governor's Aide	0.00	0.00
ImmediatePast District Governor	0.00	0.00
<b>Total District Leadership</b>	10,579.31	25,750.00

Rotary International District 7475  
 Profit & Loss Budget Overview  
 July 2023 through June 2024

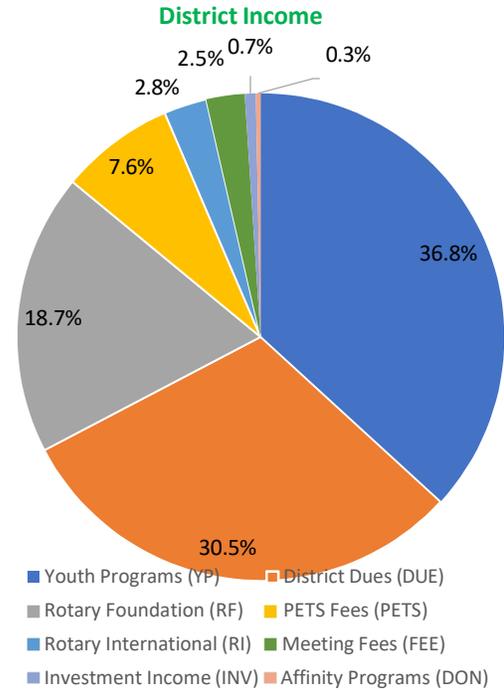
	Jul '23 - Jun 24	Budget
<b>District Meetings</b>		
Adv Council of Past Governors	0.00	2,000.00
Rotary Business Networking	0.00	0.00
District Meetings - Other	0.00	2,000.00
<b>Total District Meetings</b>	0.00	4,000.00
<b>Youth Programs</b>		
Interact	0.00	0.00
Background Checks	0.00	0.00
YE Short-term Program Support	0.00	0.00
YE Longterm Program Support	0.00	0.00
RYLA Scholarship	0.00	0.00
STYEP Expense	65,100.87	
E.S.S.E.X Fees	493.80	750.00
E.S.S.E.X. Meetings&Training	2,000.00	2,000.00
Youth Support (New Interact)	0.00	1,500.00
<b>Total Youth Programs</b>	67,594.67	4,250.00
<b>Fundraising</b>	0.00	0.00
<b>Operations</b>		
Postage, Mailing Service	9.65	0.00
<b>Total Operations</b>	9.65	0.00
<b>District Learning</b>		
AG Training	0.00	1,000.00
District Learning Assembly	0.00	7,500.00
District Ongoing Learning	68.98	1,000.00
Foundation	0.00	0.00
Foundation/MOU Workshops	2,800.00	3,750.00
Membership	0.00	6,600.00
PETS (PEs and AGs)	25,160.54	22,500.00
Pre-PETS	0.00	
Public Image	0.00	0.00
Rotary Leadership Institute	0.00	600.00
<b>Total District Learning</b>	28,029.52	42,950.00
<b>Travel and Meetings</b>		
Conference, Convention, Meeting	0.00	0.00
<b>Total Travel and Meetings</b>	0.00	0.00
<b>Total Expense</b>	208,202.15	189,050.00
<b>Net Ordinary Income</b>	88,455.34	0.00

Rotary International District 7475  
Profit & Loss Budget Overview  
July 2023 through June 2024

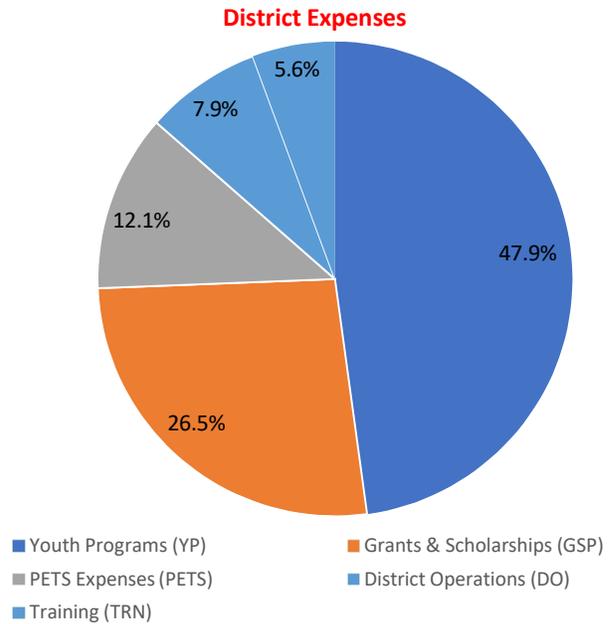
	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
Exchange	0.00	0.00
<b>Total Other Expense</b>	0.00	0.00
<b>Net Other Income</b>	0.00	0.00
<b>Net Income</b>	<u><u>88,455.34</u></u>	<u><u>0.00</u></u>

**DISTRICT BUDGET FINAL FOR CLUB APPROVAL**  
**District 7475**  
**2023- 2024**

Category	DISTRICT REVENUES	Total
YP	Short-term Youth Exchange (Japan)	87,022.82
YP	Rotary Youth Leadership Awards (RYLA)	22,150.00
DUE	District Dues paid by Clubs (\$52/Member)	90,530.00
RF	Rotary Foundation Grants (District Designated Fund)	55,412.00
PETS	President Elect Training (PETS)	22,500.00
RI	Rotary International District Governor Funding	8,436.00
FEE	Meeting Fees paid by Clubs	7,548.07
INV	Investment Income	2,177.06
DON	Affinity Programs	881.54
	<b>Total district revenue</b>	<b>296,657.49</b>



Category	DISTRICT EXPENSES	Total
YP	Short-term Youth Exchange (Japan)	64,800.87
YP	Rotary Youth Leadership Awards (RYLA)	30,330.29
YP	Eastern States Student Exchange (ESSEX)	2,493.80
YP	Background Checks	2,000.00
GSP	District Grant payments to Clubs	55,230.00
PETS	President Elect Training (PETS)	25,160.54
DO	District Governor Expenses	8,436.00
DO	District Website	5,142.11
DO	District Governor Elect Expenses	1,718.31
DO	Office & Administration Expenses	646.20
DO	District Governor Nominee Expenses	425.00
DO	Bank Fees	105.00
TRN	Rotary International & Zone Meetings & Training	8,545.05
TRN	District Training Events	2,868.98
TRN	Training Materials	300.00
	<b>Total district expenses</b>	<b>208,202.15</b>
	<b>Surplus (Transferred to Emergency Fund)</b>	<b>88,455.34</b>



	<u>Jun 30, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Provident Global Scholarships	30,965.00
Provident Grants	19,579.92
Provident Youth Exchange Acct	99,734.41
Prov. MM account	151,318.96
Provident DG Account	465.62
Provident Operating	99,033.07
	<hr/>
<b>Total Checking/Savings</b>	401,096.98
<b>Accounts Receivable</b>	
Accounts Receivable	2,300.00
	<hr/>
<b>Total Accounts Receivable</b>	2,300.00
<b>Total Current Assets</b>	403,396.98
	<hr/>
<b>TOTAL ASSETS</b>	<b>403,396.98</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Credit Card Payable	1,868.00
Accounts Payable	42,492.93
	<hr/>
<b>Total Accounts Payable</b>	44,360.93
<b>Other Current Liabilities</b>	
Accts Payable	
Global Scholar	30,035.00
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<b>Total Accts Payable</b>	30,035.00
<b>Total Other Current Liabilities</b>	30,035.00
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<b>Total Current Liabilities</b>	74,395.93
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<b>Total Liabilities</b>	74,395.93

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Accrual Basis

Rotary International District 7475  
**Balance Sheet**  
As of June 30, 2025

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	<u>Jun 30, 25</u>
<b>Equity</b>	
Unrestricted Net Assets	319,232.51
Net Income	<u>9,768.54</u>
<b>Total Equity</b>	<u>329,001.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>403,396.98</u></u>

Rotary International District 7475  
**Profit & Loss Budget Overview**  
 July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
District Confrence Registration	13,522.00		
STYEP Income	105,599.09		
District Assembly Registration	0.00	0.00	0.00
Dues	70,600.00	74,000.00	-3,400.00
<b>Investments</b>			
Interest-Savings	861.00	700.00	161.00
<b>Total Investments</b>	861.00	700.00	161.00
<b>Other Types of Income</b>			
Miscellaneous Revenue	6,975.09	0.00	6,975.09
<b>Total Other Types of Income</b>	6,975.09	0.00	6,975.09
<b>PELS</b>	26,250.00	27,300.00	-1,050.00
<b>Program Income</b>			
Membership Dues	0.00	0.00	0.00
<b>Total Program Income</b>	0.00	0.00	0.00
<b>RI District Governor Funding</b>	11,900.00	11,900.00	0.00
<b>Rotary International</b>			
Global Scholar	60,000.00	34,000.00	26,000.00
RI Grants (DDF)	71,361.00	93,000.00	-21,639.00
<b>Total Rotary International</b>	131,361.00	127,000.00	4,361.00
<b>RYLA Income</b>	76,755.72	0.00	76,755.72
<b>Total Income</b>	443,823.90	240,900.00	202,923.90
<b>Gross Profit</b>	443,823.90	240,900.00	202,923.90
<b>Expense</b>			
<b>Rotary Action Plan</b>			
Membership Development	2,000.00	4,000.00	-2,000.00
Public Image Club Support	1,528.00	3,000.00	-1,472.00
Foundation Fundraising	2,035.00	2,000.00	35.00
<b>Total Rotary Action Plan</b>	5,563.00	9,000.00	-3,437.00
<b>Rotary Intl Award</b>			
RI Grants (DDF)	71,361.00	93,000.00	-21,639.00
Global Scholar	60,070.00	34,000.00	26,070.00
<b>Total Rotary Intl Award</b>	131,431.00	127,000.00	4,431.00
<b>Administration</b>			
Office Expense	960.00	1,000.00	-40.00
District Website & Data Base	3,593.95	4,000.00	-406.05
Online Solutions	1,160.31	1,000.00	160.31
Supplies and Postage	2,107.64	1,500.00	607.64
Tax Filing	273.00		
<b>Total Administration</b>	8,094.90	7,500.00	594.90

Rotary International District 7475  
**Profit & Loss Budget Overview**  
 July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
<b>Award</b>			
District Grants	31,158.00	0.00	31,158.00
<b>Total Award</b>	31,158.00	0.00	31,158.00
<b>Awards and Recognition</b>	964.96	2,000.00	-1,035.04
<b>Bank Service Charge</b>	20.00	200.00	-180.00
<b>Conference/Convention/Assembly</b>			
RYLA	58,563.30		
<b>District Conference</b>			
Entertainment	0.00	0.00	0.00
Printing	193.83		
Venue	14,093.36		
District Conference - Other	0.00	3,000.00	-3,000.00
<b>Total District Conference</b>	14,287.19	3,000.00	11,287.19
Rotary International Convention	4,068.46	4,000.00	68.46
Vocational Assembly	0.00	500.00	-500.00
Zone 28-32 7 Officers	10,117.80	8,000.00	2,117.80
<b>Total Conference/Convention/Assem...</b>	87,036.75	15,500.00	71,536.75
<b>2% Contingency</b>	0.00	4,818.00	-4,818.00
<b>District Leadership</b>			
20 Assistant Governors	514.74	4,000.00	-3,485.26
3 Deputy Governors	0.00	0.00	0.00
District Governor	3,996.16	4,000.00	-3.84
District Governor (RI Funding)	11,907.58	11,900.00	7.58
District Governor Elect	3,503.79	3,000.00	503.79
District Governor ND	0.00	500.00	-500.00
District Governor Nominee	3,958.22	2,000.00	1,958.22
Treasurer	597.67	0.00	597.67
<b>Total District Leadership</b>	24,478.16	25,400.00	-921.84
<b>District Meetings</b>			
Adv Council of Past Governors	0.00	600.00	-600.00
District Meetings - Other	3,056.58	5,000.00	-1,943.42
<b>Total District Meetings</b>	3,056.58	5,600.00	-2,543.42
<b>Youth Programs</b>			
Interact	0.00	1,500.00	-1,500.00
Background Checks	0.00	2,000.00	-2,000.00
YE Short-term Program Support	0.00	5,000.00	-5,000.00
YE Longterm Program Support	0.00	2,000.00	-2,000.00
RYLA Scholarship	2,000.00	2,000.00	0.00
<b>STYEP Expense</b>			
Excursions	1,889.56		
Transportation	62,318.11		
Supplies	2,319.04		
Insurance	1,520.00		
STYEP Expense - Other	36,676.51		
<b>Total STYEP Expense</b>	104,723.22		

Rotary International District 7475  
**Profit & Loss Budget Overview**  
 July 2024 through June 2025

	<b>Jul '24 - Jun 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>
E.S.S.E.X Fees	200.00	1,500.00	-1,300.00
E.S.S.E.X. Meetings&Training	0.00	2,000.00	-2,000.00
Youth Support (New Interact)	0.00	0.00	0.00
<b>Total Youth Programs</b>	<b>106,923.22</b>	<b>16,000.00</b>	<b>90,923.22</b>
<b>Marketing &amp; Promotion</b>	<b>275.00</b>		
<b>Operations</b>			
Supplies	0.00	0.00	0.00
<b>Total Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>District Learning</b>			
District Learning Assembly	1,200.00	5,000.00	-3,800.00
District Ongoing Learning	0.00	5,000.00	-5,000.00
Foundation	0.00	500.00	-500.00
Membership	513.52	500.00	13.52
PELS (PEs and AGs)	32,840.27	37,525.00	-4,684.73
Public Image	500.00	500.00	0.00
Rotary Leadership Institute	0.00	600.00	-600.00
<b>Total District Learning</b>	<b>35,053.79</b>	<b>49,625.00</b>	<b>-14,571.21</b>
<b>Total Expense</b>	<b>434,055.36</b>	<b>262,643.00</b>	<b>171,412.36</b>
<b>Net Ordinary Income</b>	<b>9,768.54</b>	<b>-21,743.00</b>	<b>31,511.54</b>
<b>Net Income</b>	<b>9,768.54</b>	<b>-21,743.00</b>	<b>31,511.54</b>