

LEAD YOUR CLUB

Treasurer

2016-19 Edition

Rotary

220-EN—(315)

This is the 2015 edition of Lead Your Club: Treasurer for treasurers holding office in 2016-17, 2017-18, and 2018-19. The information in this manual is based on Rotary's constitution and policy documents. Please refer to those resources for exact Rotary policy. Changes to Rotary's constitution and policy documents override policy as stated in this publication.

Use this manual to learn more about your role before you attend the district training assembly.

Questions?

If you have questions about your role, contact other leaders, such as your assistant governor, past club treasurers, or the district finance committee. Your Club and District Support and financial representatives are also available to help. We offer support in nine languages online and through our staff at Rotary's headquarters in the U.S. and our international offices.

Send questions about this manual or any other Rotary training materials to learn@rotary.org.

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YOUR JOB AS CLUB TREASURER

As club treasurer you keep your club healthy through good financial management.

Find detailed information in Lead Your Club: Treasurer.

RESPONSIBILITIES

Attend the district training assembly and the district conference
Maintain accurate club financial records
Collect dues and use them to pay fees
Keep historical financial records in accordance with local document retention laws
Manage club and project funds, including paying bills and other expenses and distributing grant and scholarship funds
Work with The Rotary Foundation to make contributions and manage grants
Make sure that the club follows its budget
Develop a budget for next year
Give monthly reports to your club's board
Provide regular financial updates during club and board meetings
Plan next year's budget and get it approved by the last quarter of the Rotary year
Hand all records over to the incoming treasurer and help him or her transition into the role
Write and present a detailed annual report at the end of the Rotary year
Have your club's financial activity reviewed by a qualified accountant who is not affiliated with your club at the end of the year
File your club's taxes, if required to do so by local or national tax code

WHAT ARE YOU WAITING FOR?
BE A VIBRANT CLUB







Be a Vibrant Club guide includes:

- A club success story from your region
- Ideas for your club to try
- Resources for your club on My Rotary





Get your free copy at
shop.rotary.org

Rotary

CHAPTER 1

MY ROTARY





My Rotary at Rotary.org allows you to conduct club business quickly and efficiently and ensures that Rotary has accurate records for your club. If you don't already have an account, appendix 1 shows how to create one.

In order to get access to the tools you'll need as treasurer, you must be listed as treasurer in Rotary's records. Your club president or secretary can add you as a club officer.

Once that's been done, you can find the features you'll need in order to carry out your duties by signing in to My Rotary and looking under the Manage tab for the link to the Club Administration page.

As club treasurer, you can use My Rotary to:

- Update personal information
- Use Rotary Club Central to view your club's goals and its progress toward them
- Generate club officer reports
- Update club data
- View your daily club balance report
- Review contribution and recognition reports, including your club's contributions to SHARE and PolioPlus
- Search the Official Directory



Rotary

STRATEGIC PLAN

OUR VALUES IN ACTION

Through **fellowship**, we build lifelong relationships that promote greater global understanding.

With **integrity**, we honor our commitments and uphold ethical standards.

Our **diversity** enables us to connect different perspectives and approach problems from many angles.

We apply our vocational expertise, **service**, and **leadership** to tackle some of the world's greatest challenges.

OUR STRATEGIC GOALS

Support and strengthen clubs

- Foster club innovation and flexibility
- Encourage clubs to participate in a variety of service activities
- Promote membership diversity
- Improve member recruitment and retention
- Develop leaders
- Start new clubs
- Encourage strategic planning at club and district levels

Focus and increase humanitarian service

- Eradicate polio
- Increase sustainable service focused on programs and activities that support youth and young leaders and Rotary's six areas of focus
- Increase collaboration and connection with other organizations
- Create significant projects both locally and internationally

Enhance public image and awareness

- Unify image and brand awareness
- Publicize action-oriented service
- Promote core values
- Emphasize vocational service
- Encourage clubs to promote their networking opportunities and signature activities

JOIN LEADERS | EXCHANGE IDEAS | TAKE ACTION www.rotary.org/strategicplan

CHAPTER 2

MANAGING CLUB FINANCES







As treasurer, you manage your club's finances and ensure good financial stewardship. All club treasurers have similar responsibilities, which include:

- Managing club, project, and Rotary grant funds
- Collecting and paying dues and fees
- Reporting on your club's finances
- Overseeing Rotary Foundation contributions
- Developing and monitoring your club's budget
- Preparing the incoming treasurer
- Writing an annual report

PREPARE FOR YOUR OFFICE

Start preparing several months before you take office. Review the discussion questions in appendix 2 before you attend the district training assembly. Work with your club's board of directors and members and the district finance committee to learn about the expectations for your role. Meet with the outgoing treasurer to learn:

- How your club's bank accounts are organized and what signatures are required for transactions
- How club members pay dues
- Whether your club carries any debt
- How funds are allocated for club committees
- What accounting system is in place
- Where financial records are kept
- What paperwork needs to be filed with the club board, district, Rotary International, and local government (e.g., for taxes or changes to bylaws)
- What the budget for the coming year is and how it was determined

Requirements for retaining financial records vary by country. Be sure to check your local laws.

You and your club's secretary share several responsibilities. Determine together how you'll approach them.

You will learn more about your role at the district training assembly. This event is a good opportunity to share ideas with treasurers from other clubs and to meet your assistant governor and district finance committee members.

INCOMING AND OUTGOING FUNDS

Your primary day-to-day responsibilities are managing and tracking incoming and outgoing funds and following the budget created in the previous Rotary year.

Promptly and accurately document all funds you collect and all expenses that are paid. Give members receipts for their dues and donations, and record any other transactions, including purchases. If exceeding the budget is unavoidable, get approval from the club board before funds are spent.

Separate your club's charitable and operational funds to be sure that proceeds from fundraisers are used to support charitable activities. If any fundraisers are intended to benefit specific service efforts, you may also want to create separate project accounts.

DUES, FEES, AND THE CLUB INVOICE

Rotarians are required to pay dues to their club, Rotary International, and sometimes the district. Make sure you understand what you need to collect from members and what you pay on behalf of your club.

WHAT TO COLLECT

- Club dues
- Admission fees
- District dues
- RI per capita dues
- RI fees
- Magazine subscriptions

WHAT TO PAY

- District dues
- Club invoice
- RI per capita dues
- New-member prorated dues
- RI fees (magazine costs, Council on Legislation fees)
- Outstanding balance (if any)

CLUB DUES AND ADMISSION FEES

Your club decides the amount members pay in club dues and admission fees and when they're collected. These funds pay for expenses associated with meetings, meals, speaker gifts, and supplies.

If a member doesn't pay dues within 30 days after the deadline, ask your club secretary to send a notice that includes the amount owed and an absolute deadline. If the dues aren't paid within 10 days of the notification, membership may be terminated, at the discretion of the club's board. The board may reinstate membership upon a member's formal request and payment of all debts to the club.

Clubs served by Rotary International in Great Britain and Ireland have a different dues structure.

Clubs in Australia are subject to a goods and services tax for RI, district, and club dues, as well as for their regional magazine subscriptions.

Clubs in India are subject to a service tax for RI, district, and club dues, as well as for registration fees for the Rotary convention. Payment for the subscription to their Rotary magazine is not subject to service tax.

In some countries, changes to club bylaws (such as dues increases) must be registered with the government.

DISTRICT DUES

Your district may charge dues to members to fund district-sponsored activities. If your district charges dues, you will collect them from your members and forward them to the district. The amount is approved each year at the district training assembly, district conference, or presidents-elect training seminar.

RI PER CAPITA DUES

All members pay per capita dues to Rotary International. These dues pay for Rotary's general operating expenses, including producing publications in several languages; providing club, district, and project support; offering training and resources for incoming club leaders; and maintaining the Rotary website. See the Rotary International Bylaws for details.

RI FEES

Rotary also charges members for required magazine subscriptions, Council on Legislation fees, and other expenses. (If more than one Rotarian lives at an address, they all may subscribe jointly to the official magazine.) Fees for some regional magazines are collected directly by the editors.

CLUB INVOICE

Rotary International bills clubs twice a year for per capita and prorated dues and RI fees. You will receive an invoice in early July and one in early January. The rate for the 2016-17 Rotary year is $28.00 per member per half year.

Dues are calculated based on the membership numbers your secretary reports to RI by 1 January and 1 July of each year. The balance is due in full, and the amount can't be adjusted, so work with the secretary to keep your member lists current. See appendix 4 for instructions on paying the invoice online.

If you haven't received your club invoice by the end of July or January, you can print a copy from My Rotary or request it by writing data@rotary.org or contacting your international office.

CLUB TERMINATION AND REINSTATEMENT

If your club doesn't pay its invoice promptly, Rotary International will terminate its membership, and the club will no longer receive services from Rotary or the district. A club can also be suspended or terminated if any member misuses funds from The Rotary Foundation. According to termination and reinstatement policy:

- 120 days after invoices are generated on 1 January and 1 July, clubs that owe $250 or more will be terminated.
- To be reinstated, a club has 30 days to apply for reinstatement and pay all past-due balances, all dues that have accrued since it was terminated, and a reinstatement fee of $30 per member.
- Clubs that haven't fulfilled their entire financial responsibility within 150 days of termination will lose their original charters and won't be eligible for reinstatement.

FINANCIAL REPORTING

Every month, update the board on the club's finances. Present the club's monthly expenses and income, the results of fundraising efforts, and the overall budget. See a sample report in appendix 5.

You should also give updates as needed at club meetings and write a detailed annual report at the end of the Rotary year.

Board and club meeting minutes should list account balances and disbursements, and these should match actual financial activity. Preserve all records in case the club has to account for the use of funds during a specific period.

Hire a qualified accountant who is not affiliated with your club to review the club's financial activity every year. In some cases, treasurers may be responsible for filing taxes for the club. Know your country's tax laws. There may be special requirements if your club uses separate funds for scholarships or a foundation or if the club is incorporated. Consult an expert in your club or community about specific tax questions.

ROTARY FOUNDATION CONTRIBUTIONS AND GRANTS

The Rotary Foundation, Rotary's charitable arm, is supported solely by voluntary contributions from Rotary members and friends. As treasurer, you'll likely submit donations and help the club apply for and monitor grants. Ask your club or district Rotary Foundation committee to assist you as needed.

CONTRIBUTIONS

Contributions to the Foundation are separate from dues paid to Rotary International. Both individual members and clubs may donate to the Foundation at any time by credit card at Rotary.org, or by sending a check, money order, traveler's check, or wire transfer made payable to The Rotary Foundation. In some countries, donors may receive tax benefits. If you have questions, consult your international office.

Sometimes you will submit contributions on behalf of the club or one or more club members. Other club officers may also do this. Contributing directly through Rotary.org is the fastest and most secure method for donors and the most cost-effective for the Foundation. After signing in to My Rotary, a club officer may navigate to the Manage tab and, from the Club & District Administration list, select Contributions. The Contributions page offers the option of making a contribution from a club or on behalf of club members.

If you have questions about local laws or procedures, contact your international office or fiscal agents, located in Bangladesh, Chile, Colombia, Nepal, Pakistan, Peru, Sri Lanka, Thailand, Ukraine, and Venezuela.

Individual contributions may also be submitted using The Rotary Foundation Contribution Form. If you send multiple donations together, complete a Multiple Donor Form. Indicate gift designations (such as PolioPlus or Annual Fund-SHARE) and include all contributors' names and membership numbers so that each receives proper acknowledgment, recognition, and a tax receipt, where appropriate. Changes to designations can be requested within 90 days after the Foundation receives a gift but only within the same Rotary year.

In addition to monetary gifts, contributions can include stock, appreciated securities, life insurance policies, property, and bequests. Contact Planned Giving staff at Rotary headquarters or your international office for assistance in sending these types of contributions. See the Foundation's Gift Acceptance Policy for more information.

Contributions to The Rotary Foundation must be received by 30 June to be credited to the current Rotary year. To be eligible for tax benefits, donors must be sure that the Foundation receives their contributions by the end of their country's fiscal year.

GRANTS

If your club receives Rotary grant funds, work with your Rotary Foundation committee to manage the grant and follow the reporting requirements.

Clubs in India must comply with all local reporting requirements for grants, including by submitting thorough records of how grant money is spent.

A club can be suspended or terminated if any of its members misuse Foundation funds, so do your part to ensure good stewardship of grant funds.

CLUB FOUNDATIONS

If your club has a foundation or plans to establish one, be sure it adheres to local laws. Some countries require foundations to register with the government or follow specific rules. For example, a club that accepts contributions to its foundation is often expected to issue tax receipts from the foundation. Consult your local tax authority or fiscal agent about reporting requirements.

If you send a check from your club's foundation to The Rotary Foundation, it will be processed as a donation from your foundation. If names are sent with the contributions, the individuals will receive the appropriate recognition points only. The Rotary Foundation doesn't issue a tax receipt, which is the club foundation's responsibility.

DEVELOPING NEXT YEAR'S BUDGET

Sign in to My Rotary and go to the Club Administration page to see a list of available club reports, including daily club balance reports and current and historical member data.

You and your club's board will develop a budget for the Rotary year after your term as treasurer. Before creating it, review the club's financial history to determine its likely income and expenses, and meet with incoming officers to discuss their plans for the year. Divide the income and expenses into club operations and charitable funds. You might establish a reserve fund, if your club doesn't already have one.

The final budget must be approved by the board. An editable version of the budget worksheet in appendix 3 is available on the Treasurer page on My Rotary.

PREPARING THE INCOMING TREASURER

Once the next treasurer is chosen, meet with him or her to review all the procedures you follow as treasurer and share tips on budgeting and managing club funds. If possible, have the incoming treasurer work with you on some tasks to become familiar with the regular responsibilities of the role. After the last club meeting in June, turn over all funds, accounting records, and any related materials.

CHAPTER 3

FINANCIAL PRACTICES





You can do your part to protect your club's assets and shield yourself and your club from liability by anticipating the possible risks associated with your club's activities. Meet with the outgoing treasurer to learn which controls and processes are already in place and which may need to be established during your term.

RISK MANAGEMENT

Risk management involves planning and controlling activities in a way that minimizes both risk and liability. Pose these three basic questions when planning activities and events:

- What might go wrong?
- If something goes wrong, how will I or the club respond?
- How will any losses or damages be paid?

If there's a significant possibility that something could go wrong, consider:

- Not holding the activity or event
- Modifying the activity or event to minimize the risk
- Preparing a plan to address any foreseeable problems
- Finding or hiring another organization that will agree to participate and share the risk

Although conducting business with handshakes or spoken agreements may be common, Rotary strongly recommends using written contracts. Involve a legal professional whenever working with contracts, and always read and understand a contract before signing it. Keep legal documents after an event in case of a liability claim.

We urge clubs to obtain professional legal and insurance advice about liability protection. Clubs in the United States and its territories and possessions are automatically covered by general liability and directors and officers/employment practices liability insurance through a program arranged by RI and paid for by

U.S. Rotarians. Clubs outside the United States should consider purchasing liability insurance if they do not already have it. See chapter 1 of the Manual of Procedure for more information.

FINANCIAL CONTROLS

Financial controls help clubs manage funds properly and protect you and your club from allegations of fund misuse. Establishing standard procedures for ongoing duties will also simplify your job as treasurer. Consider following these procedures if your club doesn't already do so:

- Email reports to board members for review to confirm accuracy before presenting them. See appendix 5 for a sample report.
- Allow time for questions after presenting the monthly finance report to the board.
- Ask the club president to review all bank statements before giving them to you.
- Review monthly bank statements and reconcile the transactions they list with club records.
- Require more than one signature on all checks and withdrawals.
- Update signature requirements as officer positions and other roles change.
- Divide financial responsibilities. For example, appoint different club officers to reconcile bank accounts, maintain the general ledger and review financial statements, sign checks, and deposit and withdraw from accounts.
- Ask that the chair of an event sign for charitable expenses.
- Require board approval for operating expenditures over a certain amount.
- Establish a term limit for your club's treasurer position.
- Establish a process that smoothes the transition for an incoming treasurer.
- Stay current on local tax requirements and laws.
- Appoint a finance committee to provide oversight and help with succession planning.
- Check in with your fiscal agent regularly, if applicable.
- Consult with the district finance committee to be sure you're complying with local legal requirements.

CHAPTER 4

RESOURCES






DISTRICT AND ROTARY SECRETARIAT SUPPORT

- District finance committee — Rotarian financial experts who supervise district funds and work closely with the district governor and area clubs.
- Assistant governor — A Rotarian appointed to assist the governor with the administration of designated clubs. Your assistant governor checks in with your club quarterly and supports it throughout the year.
- Financial representatives and Club and District Support representatives — Staff members at Rotary's headquarters in the U.S. and international offices who can answer many administrative questions and direct other inquiries to appropriate RI and Foundation staff.
- Fiscal agents — Ask the international office nearest you whether you have a fiscal agent and how to contact him or her.
- Rotary Support Center — A team at Rotary headquarters available to answer questions; email contact.center@rotary.org or call toll-free from within the U.S. and Canada: +1-866-9-ROTARY (+1-866-976-8279). Rotarians outside North America should contact their international office.

POLICY AND REFERENCE DOCUMENTS

- Rotary Code of Policies and Rotary Foundation Code of Policies
- Recommended Rotary Club Bylaws
- Standard Rotary Club Constitution

ONLINE RESOURCES

Learning & Reference

- Learn by Role: Treasurer — A page of club treasurer resources.
- Learning Center — Take courses to develop your skills and learn more about Rotary.
- Official Directory — Contact information for RI and Foundation officers, committees, resource groups, and Secretariat staff; worldwide listing of districts and governors; alphabetical listing of clubs within districts, including contact information. Issued annually.

Exchange Ideas

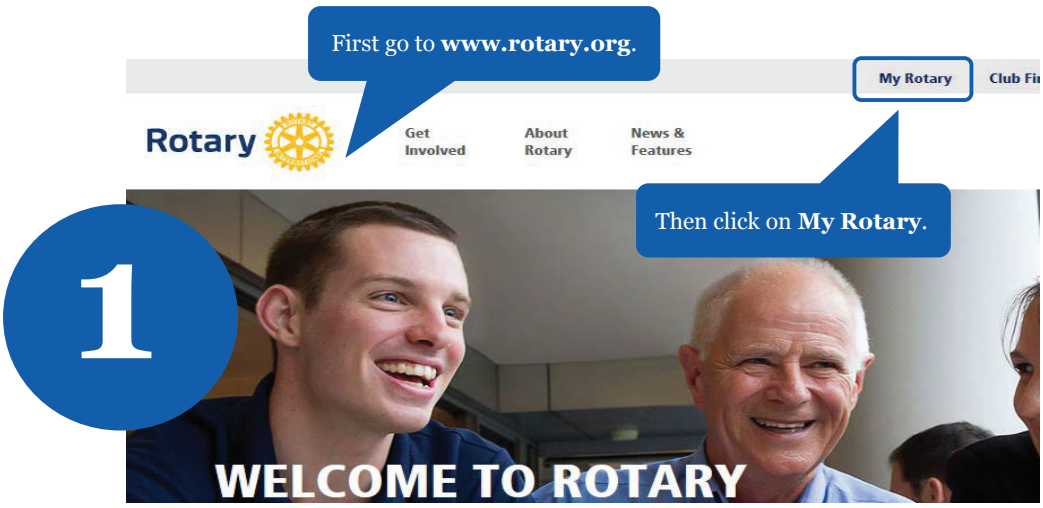
- Discussion Groups — Exchange ideas with Rotarians around the world. Share successful ideas and practices.

Manage

- Shop.rotary.org — Rotary's online store for ordering publications, DVDs, forms, and supplies.
- Club Administration — Pay your club invoice and view reports about your club.

APPENDIX 1

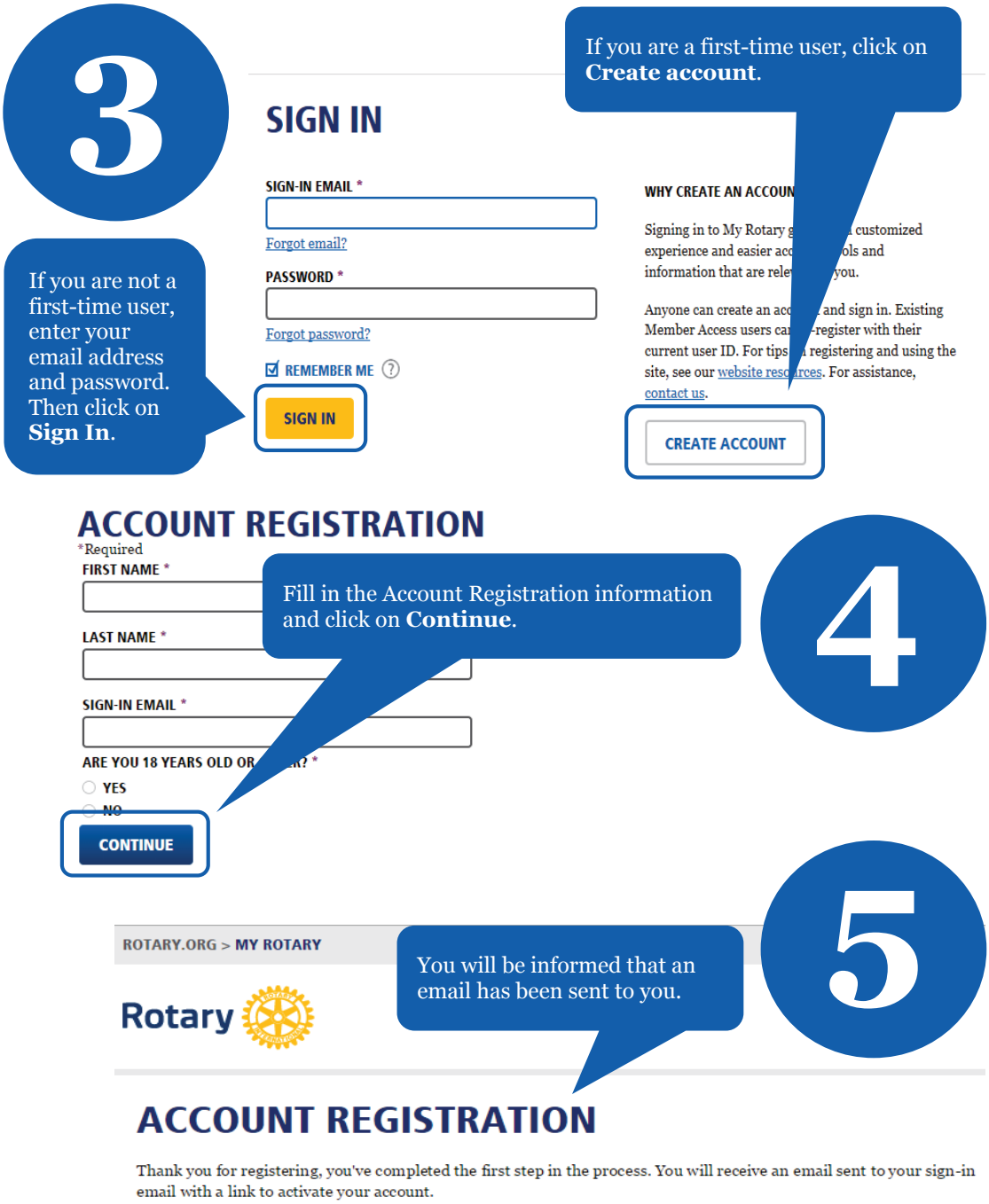
HOW TO CREATE A MY ROTARY ACCOUNT





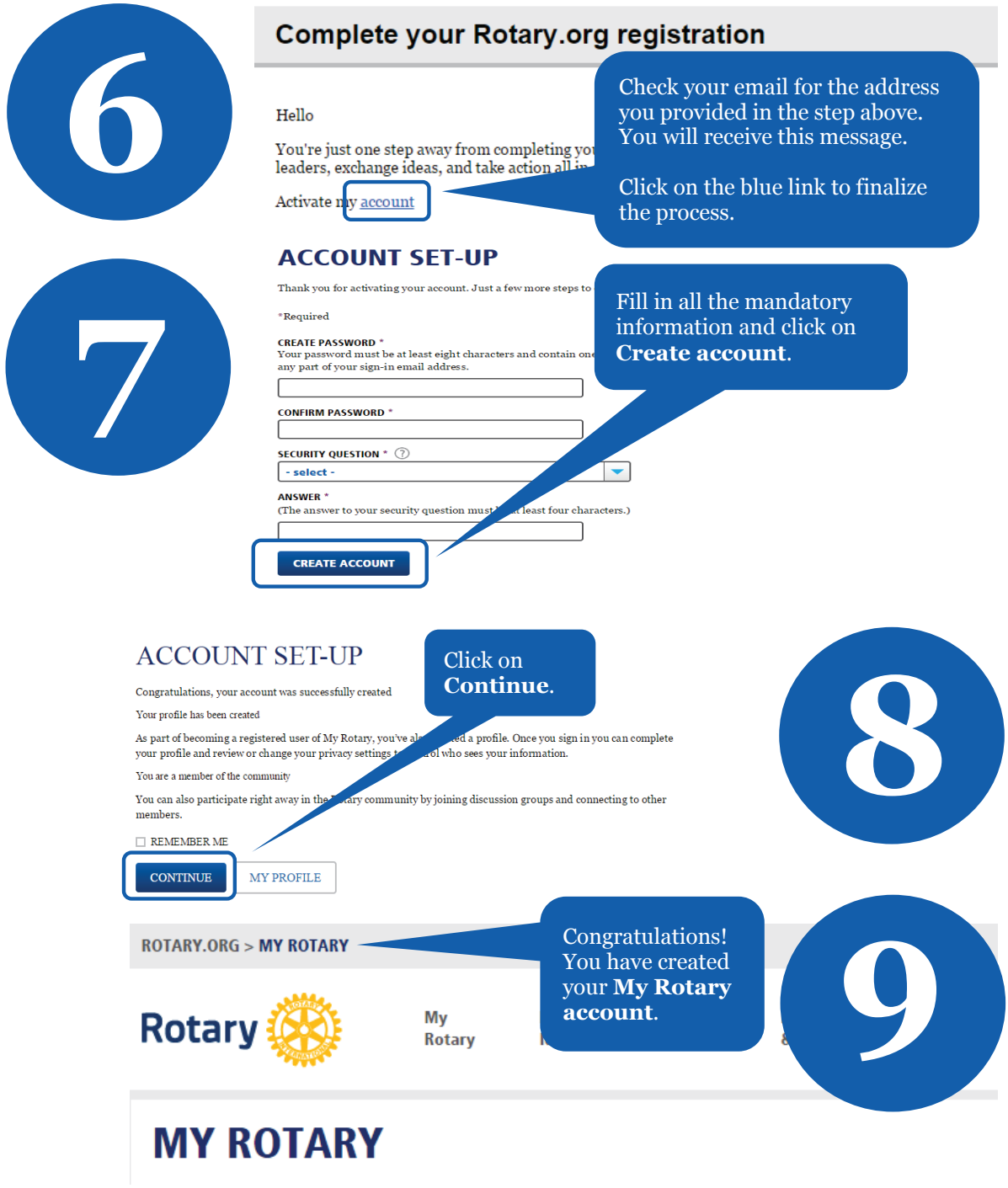
Rotary

March 2015



Rotary

March 2015



Rotary

March 2015

APPENDIX 2

DISCUSSION QUESTIONS FOR THE DISTRICT TRAINING ASSEMBLY

After reviewing this manual to prepare for your role, answer these questions. Then discuss your ideas with other incoming club leaders at your district training assembly.

How can you prepare for your term as treasurer?

What fundraising activities might your club hold this year, and how will you, as treasurer, be involved?

How would your club prepare for a financial audit?

How can you work with fellow club leaders and committees to manage club funds responsibly?

What is one goal you will work toward next year? How does this goal support your club's strategic plan?

What problems might arise, and how could you address them?

APPENDIX 3

SAMPLE BUDGET

Rotary Club of _____

Budget for fiscal year beginning 1 July _____

INCOME	Budgeted income last year	Actual income last year	Amount over/ (under) last year	Estimated income this year
OPERATIONS				
Membership dues				
Admission fees[4]				
Income from visitors				
Other income				
Subtotal				
CHARITABLE				
Donations to club for projects				
Club fundraisers				
Other income				
Subtotal				
TOTAL INCOME				

[4] *To be based on the estimated number of new members for the year.*

EXPENSES	Budgeted expenses last year	Actual expenses last year	Amount over/ (under) last year	Estimated expenses this year
OPERATIONS				
Secretary's office				
Badges/engraving				
Postage and post box				
Printing				
Stationery				
Phone/fax				
Annual report				
Website hosting				
Rent				
Miscellaneous supplies				
Other				
Subtotal				
District dues				
Subtotal				
Rotary International				
Dues				
Subscriptions				
Liability insurance[5]				
RI Convention				
Council on Legislation				
Other				
Subtotal				
Meeting expenses				
Club meetings: speaker gifts				
Club meetings: other				
Presidents-elect training seminar				
District conference				
District assembly				
Other				
Subtotal				

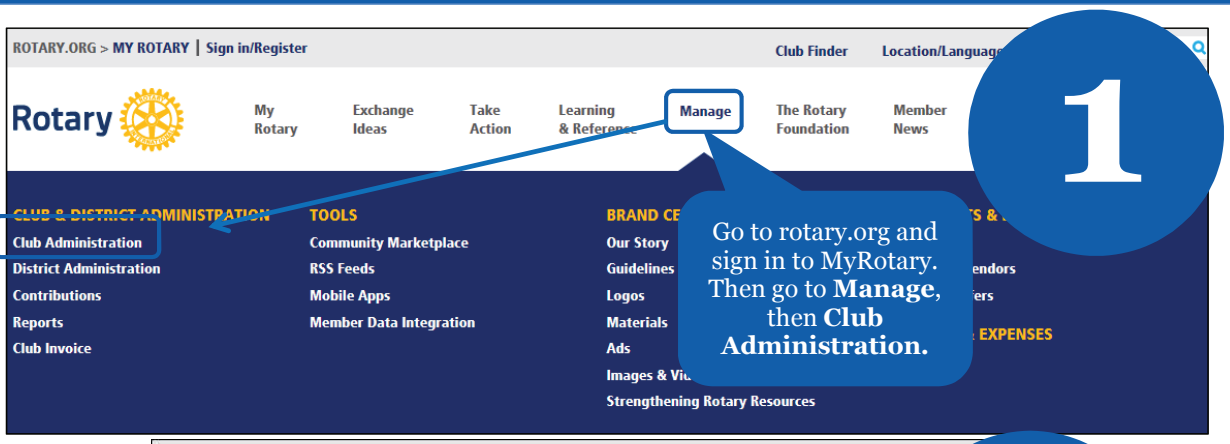
5 Where appropriate

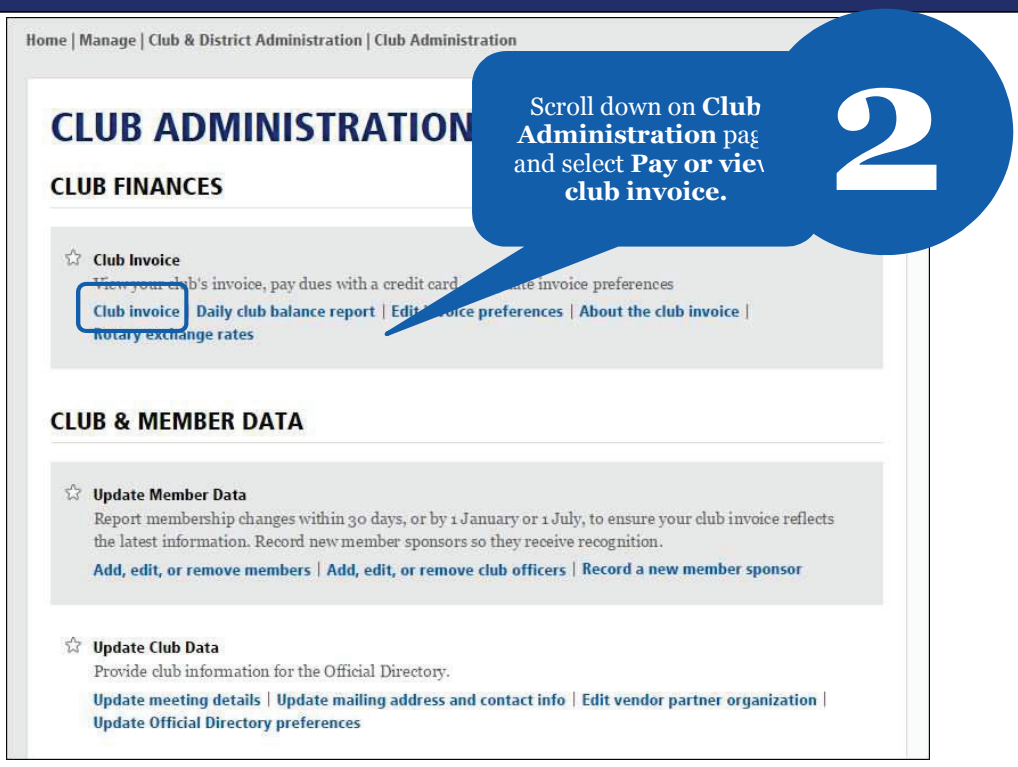
EXPENSES	Budgeted expenses last year	Actual expenses last year	Amount over/ (under) last year	Estimated expenses this year
Committee expenses[6]				
Administration				
Club bulletin				
Membership				
Public relations				
Service projects				
The Rotary Foundation				
Subtotal				
Miscellaneous				
Bank or legal fees				
Government fees				
Flowers				
Road signs				
Subtotal				
Other operational expenses				
Subtotal				
CHARITABLE				
Donations to The Rotary Foundation				
Club projects (list each individually)				
Committee expenses				
Service projects				
The Rotary Foundation				
Other charitable expenses				
Subtotal				
TOTAL EXPENSES				

6 Committee expenses for managerial or clerical purposes are categorized as operational, whereas those pertaining to service projects or activities are considered charitable.

APPENDIX 4

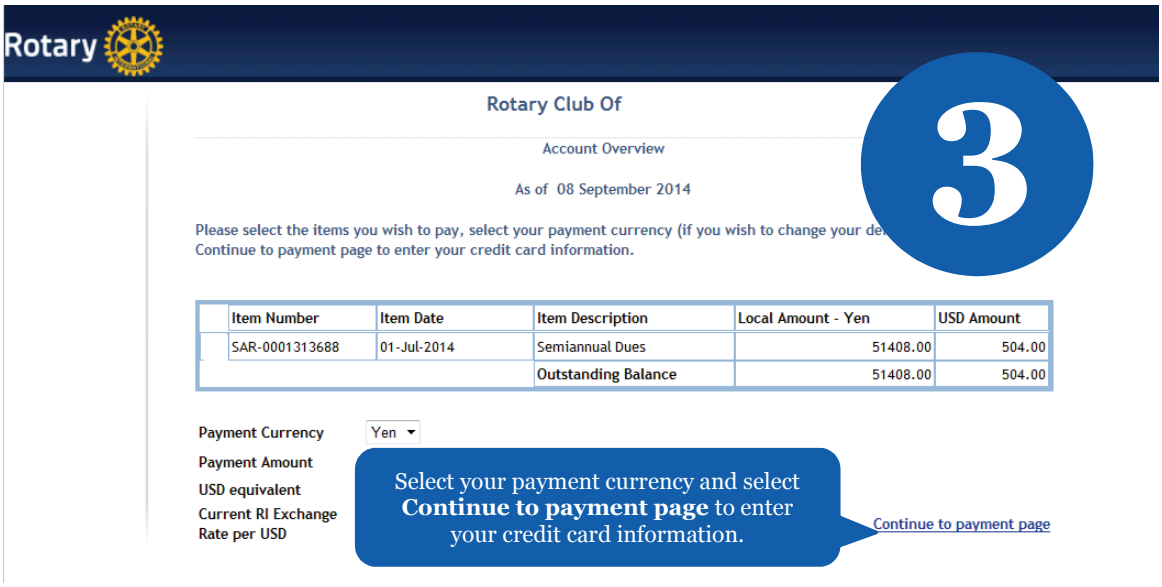
HOW TO PAY YOUR INVOICE

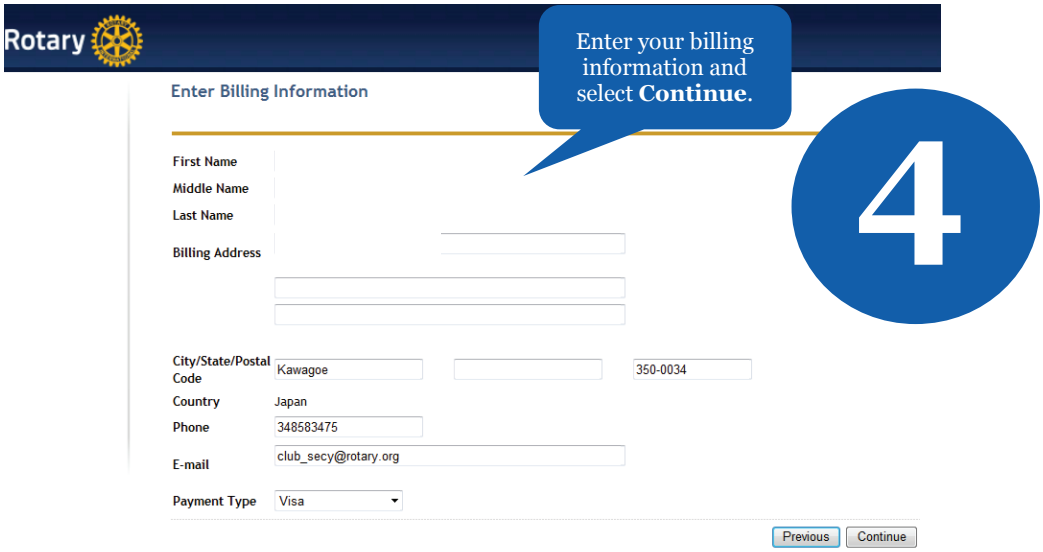




Rotary

May 2015


Rotary
Rotary Club Of
Account Overview
As of 08 September 2014
3
Please select the items you wish to pay, select your payment currency (if you wish to change your de
Continue to payment page to enter your credit card information.
Item Number | Item Date | Item Description | Local Amount - Yen | USD Amount
SAR-0001313688 | 01-Jul-2014 | Semiannual Dues | 51408.00 | 504.00
Outstanding Balance | 51408.00 | 504.00
Payment Currency
Yen
Payment Amount
USD equivalent
Current RI Exchange Rate per USD
Select your payment currency and select Continue to payment page to enter your credit card information.
Continue to payment page


Rotary
Enter Billing Information
Enter your billing information and select Continue.
4
First Name
Middle Name
Last Name
Billing Address
City/State/Postal Code
Kawagoe
350-0034
Country
Japan
Phone
348583475
E-mail
club_secy@rotary.org
Payment Type
Visa
Previous
Continue



Rotary

May 2015

APPENDIX 5

SAMPLE BOARD REPORT

ROTARY CLUB X
Sample Balance Sheet
As of 30 June 20XX

	30 June 20XX
Assets	
Cash in bank for operational purposes	$3,800
Cash in bank for charitable purposes	2,795
Cash in savings	4,300
SUBTOTAL	$10,895
Fixed Assets	
Laptop computer	$2,325
LCD projector	875
Other	-
SUBTOTAL	$3,200
Total assets	**$14,095**
Liabilities	
Liabilities payable for meetings: meals	$300
Liabilities payable to The Rotary Foundation	300
TOTAL LIABILITIES	$600
Club equity	
Beginning equity	$8,630
Net income for the year	4,865
ENDING EQUITY	$13,495
Total liabilities and club equity	**$14,095**

ROTARY CLUB X
Sample Statement of Income/Expenses
For the Year Ended 30 June 20XX

	For the Month Ended 30 June			For the Year Ended 30 June		
	Actual	Budgeted	Over/(under) budget	Actual	Budgeted	Over/(under) budget
INCOME						
Operations						
Membership dues	$1,300	$1,200	$100	$15,600	$14,400	$1,200
Income from visiting Rotarians	$175	$167	$8	2,100	2,000	100
Admission fees	250	-	250	500	-	500
SUBTOTAL	$1,725	$1,367	$358	$18,200	$16,400	$1,800
Charitable						
Fundraisers	$4,000	$800	$3,200	$10,000	$9,600	$400
Contributions received	300	300	-	$3,600	$3,600	-
Investment income	16	10	6	$180	$120	60
SUBTOTAL	$4,316	$1,110	$3,206	$13,780	$13,320	$460
TOTAL INCOME	$6,041	$2,477	$3,564	$31,980	$29,720	$2,260
EXPENSES						
Operations						
Meetings						
Meals	$ 300	$ 292	$8	$ 3,600	$ 3,500	$ 100
Other	15	16	(1)	180	200	(20)
SUBTOTAL	$ 315	$ 308	$ 7	$ 3,780	$ 3,700	$ 80
Administrative costs						
Badges	$ 10	$ 3	$7	$ 50	$ 35	$ 15
Banners	35	15	20	200	180	20
Office supplies	30	33	(3)	360	400	(40)
Web hosting	25	27	(2)	300	325	(25)
SUBTOTAL	$ 100	$ 78	$ 22	$ 910	$ 940	$ (30)
Club committees						
Administration	$ 80	$ 30	$ 50	$ 325	$ 360	$ (35)
Membership	30	30	0	360	360	0
Public Relations	128	130	(2)	1,500	1,560	(60)
Service Projects	110	120	(10)	1,320	1,440	(120)
The Rotary Foundation	30	40	(10)	360	480	(120)
Other	3	5	(2)	25	60	(35)
SUBTOTAL	$ 381	$ 355	$ 26	$ 3,890	$ 4,260	$ (370)
Rotary International						
Per capita dues	$ 125	$ 104	$ 21	$ 1,500	$ 1,250	$ 250
Magazine subscriptions	20	21	(1)	240	250	(10)
Insurance	48	50	(2)	600	600	0
SUBTOTAL	$ 193	$ 175	$ 18	$ 2,340	$ 2,100	$ 240
RI and District Meeting						
RI Convention	$ 1,200	$ 1,500	$ (300)	$ 1,200	$ 1,500	$ (300)
District conference	175	17	158	175	200	(25)
Presidents-elect training seminar	645	600	45	645	600	45
District assembly	75	4	71	75	50	25
Other	0	0	0	0	0	0
SUBTOTAL	$ 2,095	$ 2,121	$ (26)	$ 2,095	$ 2,350	$ (255)
Miscellaneous						
Bank charges	$ 5	$ 10	$ (5)	$ 60	$ 120	$ (60)
Flowers	20	20	0	240	240	0
Gifts for retiring officers	125	10	115	125	120	5
Gifts for speakers	15	10	5	175	120	55
SUBTOTAL	$ 165	$ 50	$ 115	$ 600	$ 600	$ -
Charitable						
Contributions to charitable or civic activities	$ 300	$ 600	$ (300)	$ 7,400	$ 7,200	$ 200
Contributions to The Rotary Foundation	0	300	(300)	3,700	3,600	100
Service projects	0	200	(200)	2,400	2,400	0
SUBTOTAL	$ 300	$ 1,100	$ (800)	$ 13,500	$ 13,200	$ 300
TOTAL EXPENSES	$ 3,549	$ 4,187	$ (638)	$ 27,115	$ 27,150	$ (35)
NET INCOME	**$ 2,492**	**$ (1,710)**	**$ 4,202**	**$ 4,865**	**$ 2,570**	**$ 2,295**

ROTARY CLUB CENTRAL
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Why should clubs use Rotary Club Central?

- It's a one-stop shop.
- It eliminates paper.
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Rotary

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