

**Pennsylvania District Kiwanis International
Board of Trustees Meeting – Conference Call
May 2, 2018**

The 2017-18 District Board of Trustees held a conference call to conduct District business on May 2, 2018 commencing at 7:30PM.

Governor Judy Raub presided. All board members were present on the call. Guests included Kiwanis International Trustees John DeVilbiss and Greg Beard, Finance Committee Chair Paul Kasoff and Circle K Administrator Kelly Shaup.

The 2018 District Convention budget was submitted for approval. See P2. The budget was approved as presented.

The 2018 District Convention agenda was considered for approval. The agenda was approved with a correction to the Thursday evening outing (removing a Lancaster reference). The approved, corrected agenda is P3.

The 2018-19 Circle K District operating budget was considered for approval. The Circle K District budget was approved as presented. The approved budget is P4.

The District office lease and location were considered. There were two offers for the board to consider. One was for approximately 900 square feet of space at 2578 Interstate Drive, Harrisburg PA at a starting price of \$13,000 per year with a 3 percent per year escalation clause for a term of 3 years. The other was from our current landlord at 2793 Old Post Road (1,200 square feet of space) for three years at starting rate of \$15,000 per year with a three year term and no escalation. After considering moving and relocation costs, the board voted to accept the offer for 2793 Old Post Road. See P5-P7 for information that the board used in its consideration.

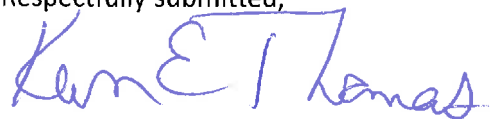
Information was provided by Finance Committee Paul Kasoff. See P8-P9 for information shared with the board. After consideration, the Board approved action that authorized the Governor and Finance Committee Chair to have oversight of all District accounts with read only access, including Service Leadership Program accounts. As well the board approved read only access for the Key Club and Circle K Administrators to the appropriate bank accounts for their organizations. Also, the board authorized purchasing Quickbooks on line as the District bookkeeping and accounting package with full access being granted to the Executive Director and Administrative Secretary and read only access being granted to Governor and Finance Committee Chair.

A revised audit committee report was presented to the board reflecting the proper due date of District's form 990 for 2016-17. See P10. The board approved the revised report.

Governor Judy Raub asked Executive Director Kevin Thomas when he might have the remaining items RKL needs to finish the audit report. He indicated that he hopes to have the information prepared by May 4th.

With no further items to discuss, the meeting was adjourned.

Respectfully submitted,



Kevin E. Thomas
Executive Director/Secretary/Treasurer

2018 Proposed Budget

PROPOSED 2018 DISTRICT CONVENTION BUDGET			
ACCOUNT	2018 Proposed Budget	2017 Approved Budget	2017 Actual Rev./Exp.
REVENUE			
Registration Fees:			
Kiwanians (clubs @ 3 @\$25.00)	\$ 11,850.00	\$ 12,500.00	\$ 12,075.00
Kiwanians (Beyond 3 per club@\$20.00)	\$ 1,400.00	\$ 1,500.00	\$ 1,100.00
Spouses (@\$15.00)	\$ 375.00	\$ 400.00	\$ 300.00
Sponsored Groups (@\$10.00)	\$ 110.00	\$ 100.00	\$ 120.00
Advertising	\$ 6,500.00	\$ 6,500.00	\$ 6,395.00
River Boat Dinner Cruise (150@\$45.00)	\$ 6,750.00	\$ 4,070.00	\$ 4,070.00
Thursday Opening Party (125@\$20.00)	\$ 2,500.00	\$ 3,510.00	\$ 2,818.80
Friday Early Learning Breakfast (150@\$15)	\$ 2,250.00	\$ 2,010.00	\$ 1,310.86
Friday Lunch (150@\$25.00)	\$ 3,750.00	\$ 3,810.00	\$ 3,871.41
Saturday Foundation Luncheon (150@\$25.00)	\$ 3,750.00	\$ 3,810.00	\$ 3,216.41
Saturday Banquet (200@\$40.00)	\$ 8,000.00	\$ 7,860.00	\$ 7,544.09
Sunday Breakfast (110@\$15.00)	\$ 1,650.00	\$ 2,135.00	\$ 2,096.94
Host Committee Fundraising/sponsorships/exhibitors***	\$ 8,000.00	\$ 6,500.00	\$ 9,090.00
Past Lt. Governors	\$ 250.00	\$ -	\$ 250.00
Merchandise/Clothing Sales	\$ 1,200.00	\$ 1,200.00	\$ 1,296.89
TOTAL REVENUE	\$ 58,335.00	\$ 55,905.00	\$ 55,555.40
EXPENSES			
Administrative Secretary	\$ 550.00	\$ 500.00	\$ 465.64
Audio Visual Aids & Equipment	\$ 3,500.00	\$ 4,000.00	\$ 704.90
Badges, Ribbons & Registration Materials	\$ 400.00	\$ 375.00	\$ 453.13
Board of Trustees & Lt. Governors (@\$265.00)	\$ 2,700.00	\$ 2,600.00	\$ 2,869.34
Circle-K Governor	\$ 550.00	\$ 450.00	\$ 529.17
Credentials Material	\$ -	\$ 100.00	\$ -
Credit Card Processing Fees	\$ 1,100.00	\$ 1,100.00	\$ 1,041.23
District Governor	\$ 550.00	\$ 500.00	\$ -
District Executive Director	\$ 550.00	\$ 500.00	\$ 27.50
Entertainment/Speakers	\$ 1,000.00	\$ 1,500.00	\$ 250.00
Rentals & Setup fees	\$ 1,500.00	\$ 1,000.00	\$ 1,290.00
Frames	\$ 60.00	\$ 75.00	\$ 57.24
Gift - International Representative	\$ -	\$ 150.00	\$ -
International Representative	\$ 550.00	\$ 500.00	\$ 496.17
Key Club Governor	\$ 550.00	\$ 450.00	\$ 496.17
Mailing - Postage	\$ -	\$ 200.00	\$ -
Program (Printing)	\$ 1,025.00	\$ 1,050.00	\$ 960.07
Thursday - Picnic (125 @ \$20.00)	\$ 2,500.00	\$ 3,900.00	\$ 3,832.07
Friday Dinner Cruise (150@\$42.00)	\$ 6,300.00	\$ 3,672.32	\$ 3,672.32
Transportation	\$ 2,500.00	\$ -	\$ -
Friday Early Learning Breakfast(150@\$32.90)	\$ 4,112.50	\$ 2,320.50	\$ 1,870.44
Friday Luncheon (150@\$36.85)	\$ 5,527.50	\$ 4,195.50	\$ 4,432.76
Saturday Foundation Lunch (150@\$36.85)	\$ 5,527.50	\$ 4,195.50	\$ 3,904.05
Saturday Banquet (200 @ \$46.06)	\$ 9,212.00	\$ 8,358.75	\$ 8,106.30
Sunday Breakfast (110@\$32.90)	\$ 3,619.00	\$ 2,542.50	\$ 2,500.43
Hospitality	\$ 2,500.00	\$ 2,750.00	\$ 3,760.66
Rounding Subsidy	\$ -	\$ 80.00	\$ -
Housing subsidy	\$ -	\$ 7,000.00	\$ 5,005.00
Miscellaneous	\$ 1,206.65	\$ 1,839.93	\$ 830.14
TOTAL EXPENSES	\$ 57,590.15	\$ 55,905.00	\$ 47,554.73
Excess/(Deficit) Revenues vs. Expenses	\$ 744.85		\$ 8,000.67

PA District Convention Schedule 2018
(Subject to Change, if necessary)

Thursday, August 9, 2018

- 1:00 p.m. – 5:30 p.m. **Convention & Credentials Registration**
- 1:00 p.m. – 5:00 p.m. **Convention Office & Store**
- 1:00 p.m. – 5:00 p.m. **Theme Baskets & Displays**
- 12:00 p.m. – 4:00 p.m. **Lt. Governor make-up training**
- 5:30 – 9:00 p.m. **Welcome Picnic at Pittsburgh’s West End Overlook** - Buses depart from Lobby of Doubetree Hotel
(First Bus Departs at 5:30 pm from Doubletree Pittsburgh Greentree. Last bus departs Park at 9:00 pm.)
- 9:00 – 11:00 p.m. **Hospitality Reception hosted by Governor Judy Raub**

Friday, August 10, 2018

- 7:30 a.m. – 5:30 p.m. **Convention & Credentials Registration**
- 7:30 a.m. – 5:30 p.m. **Convention Office & Store**
- 7:30 a.m. – 5:30 p.m. **Theme Baskets & Exhibit Tables & Exhibitors**
- 8:00 a.m.- 10:15 a.m. **Breakfast summit on Early Childhood Development**
- 10:30 a.m. – 11:45 a.m. **Meetings of 2017-18 and 2018-19 classes of Lt. Governors and Trustees**
- 10:30 a.m. – 11:30 a.m. **Orientation for First Time Attendees**
- 12:00 p.m. – 2:15 p.m. **Heroes in Service & Sponsored Leadership Luncheon**
(2017-18 Heroes in service awards will be presented along with other Kiwanis awards. Remarks will be provided by our Key Club Governor Maggie Karpinski, Circle K Governor Rachael McDonald well as a Builders Club member, K-Kids member, Aktion Club member and a Key Leader presentation.)
- 2:30 p.m. – 3:20 p.m. **Workshops and Forums**
- 3:30 p.m. – 4:20 p.m. **Workshops & Forums – Second Round**
- 3:30 p.m. - 5:30 p.m. **Past Governors Meeting**
- 5:15 p.m. – 9:00 p.m. **Gateway Clipper Cruise and Dinner**
(Limited to 150 participants. Bus transportation included. Buses start departing Doubletree at 5:15PM)
- 9:30 – 11:00 p.m. **Meet the Candidates Hospitality hosted by the Past Lt. Governors Association**

Saturday, August 11, 2018

- 8:00 a.m. – 2:30 p.m. **Convention & Credentials Registration**
- 8:00 a.m. – 5:00 p.m. **Office and Store**
- 8:00 a.m. – 5:00 p.m. **Theme Baskets & Exhibits**
- 8:00 a.m. – 9:30 a.m. **Past Lt. Governors Meeting**

- 7:30 a.m. – 1:30 p.m. **Blood Drive** (See blood drive flyer to make a reservation/appointment for donating. Advance Appointments/registrations are encouraged.)
- 8:30 a.m. **Convention Service Room**
- 8:45 a.m. – 9:45 a.m. **Workshops & Forums – Third Round**
- 10:00 a.m. – 11:00 a.m. **Workshops & Forums – Fourth Round**
- 11:15 a.m. – 1:30 p.m. **Foundation Luncheon**
(Awards and updates on the Kiwanis International Foundation and the Pennsylvania Kiwanis Foundation.)
- 1:45 p.m. – 4:45 p.m. **Business General Session**
Call to Order
Pledge of Allegiance & National Anthem
Legion of Honor
2019 Kiwanis International Convention
Remarks – *Kiwanis International Trustee Greg Beard*
Credentials Committee Report
Report of District Executive Director/Secretary/Treasurer
Proposed Resolutions & Proposed Bylaw Amendments
Pennsylvania Kiwanis Foundation Annual Meeting
2019 Pennsylvania Kiwanis Convention
Election of 2018-19 District Governor-elect
Election of 2018-19 District Governor
- 6:30 p.m. – 9:00 p.m. **Governor’s Banquet and Installation**
Introductions of 2018-19 Officers, Lt. Governors and Past Governors
Invocation
Dinner
Special Presentations
Remarks – Governor Judy Raub
Induction of the 2018-19 District Officers, Lt. Governors & Chairs – International Trustee Greg Beard
Remarks – Governor-designate Phil Weber
Theme Basket Auction Report
- 9:15 p.m. – 11:00 p.m. **Governor’s Banquet Hospitality Reception hosted by Governor –designate Phil Weber**

Sunday, August 12, 2018

- 8:30 a.m. – 10:30 a.m. **Farewell Breakfast**
Introduction of 2018-19 District Chairs
Invocation
Breakfast
Memorial Tribute of Deceased Kiwanians
Remarks – Phil Weber, 2018-19 Governor
Closing Motivational Address
Benediction

PA DISTRICT CIRCLE-K INTERNATIONAL

2018-19 Budget Proposal

REVENUE	2018-19 Proposed Budget	2017-18 Approved Budget	2017-18 Actual Recs/Exps
BEGINNING BALANCE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
DUES 2018-19	\$ 5,600.00	\$ 6,400.00	\$ 5,120.00
Dues 2017-18 Spring/Summer	\$ 500.00	\$ 300.00	\$ 470.00
Cards, Ribbons and other general budget fundraising	\$ 400.00	\$ 400.00	\$ 383.00
Pennsylvania Kiwanis Foundation Contribution	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
Sponsorships	\$ 275.00	\$ -	\$ 250.00
INTEREST/DIVIDENDS	\$ 12.00	\$ 10.00	\$ 12.85
TOTAL REVENUE	\$ 9,037.00	\$ 9,360.00	\$ 8,485.85
EXPENDITURES			
GOVERNOR	\$ 800.00	\$ 800.00	\$ 828.53
SECRETARY	\$ 325.00	\$ 325.00	\$ 384.58
TREASURER	\$ 325.00	\$ 325.00	\$ 321.39
EDITOR	\$ 325.00	\$ 325.00	\$ 341.83
LT GOVERNOR - BLACK DIAMOND	\$ 325.00	\$ 325.00	\$ 366.83
LT GOVERNOR - COLONIAL	\$ 325.00	\$ 325.00	\$ 268.83
LT GOVERNOR - KEYSTONE	\$ 325.00	\$ 325.00	\$ 304.83
LT GOVERNOR - LIBERTY	\$ 325.00	\$ 325.00	\$ 246.83
LT GOVERNOR - SNOWBELT	\$ 325.00	\$ 325.00	\$ 148.83
LT GOVERNOR - THREE RIVERS	\$ 325.00	\$ 325.00	\$ 405.72
CHAIR - K-FAMILY	\$ 150.00	\$ 150.00	\$ 123.83
CHAIR - SERVICE	\$ 150.00	\$ 150.00	\$ 148.83
CHAIR - Conferences and Convention	\$ 150.00	\$ 150.00	\$ 174.83
CHAIR - LAWS & REGULATIONS	\$ 150.00	\$ 150.00	\$ 174.83
CHAIR - Membership Development & Education	\$ 150.00	\$ 150.00	\$ 246.83
WEB PAGE	\$ -	\$ 100.00	\$ 123.83
PRINTING/SUPPLIES	\$ -	\$ 150.00	\$ 104.68
Club Officer Training	\$ 300.00	\$ 400.00	\$ 250.78
DISTRICT OFFICER TRAINING	\$ 2,400.00	\$ 2,000.00	\$ 2,407.10
DISTRICT BOARD DCON/ICON/KIWANIS DCON/INTERPACK	\$ 1,000.00	\$ 800.00	\$ 1,254.29
DISTRICT OFFICE OPERATION	\$ 850.00	\$ 850.00	\$ 850.00
CONTINGENT	\$ 12.00	\$ 585.00	\$ -
TOTAL EXPENSES	\$ 9,037.00	\$ 9,360.00	\$ 9,478.03
BUDGET SURPLUS/(DEFICIT):	\$ -		\$ (992.18)
PACK Cash	\$ 2,656.10		
InterPACK			Revenue:
			Expenses:
			Surplus/(Deficit)
District Convention			Revenue:
			Expense:
			Surplus/(Deficit)
Ribbons			Revenue:
			Expenses:
Cards for Causes			Revenue:
			Expense:
			Surplus/(Deficit)
Total Surplus/Deficit from all operations			

From: Kevin Thomas <ketkiwanis@aol.com>
To: dalderman <dalderman@naicir.com>
Subject: Re: Lease Renewal
Date: Mon, Apr 30, 2018 4:07 pm

And one other factor that enters into the numbers analysis is this. All the meetings we hold here now will need to find a new home. We would, of course, try to find space that came at little to no cost. But that might not always be possible so that would lessen any savings as well

Kevin E. Thomas, District Executive Director
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www.pakiwanis.org

-----Original Message-----

From: Kevin Thomas <ketkiwanis@aol.com>
To: DAlderman <DAlderman@naicir.com>
Sent: Mon, Apr 30, 2018 3:53 pm
Subject: Re: Lease Renewal

Well here are the numbers as I see it.

Right now at least with the potential Interstate Drive lease, there is an escalation clause. Since inflation may be heating up slightly, I think it fair to assume a 3% escalation. So in year one we would pay, \$13,000. Year 2, \$13,390. And year 3, \$13,792. Given what we are paying now, our total savings would be \$15,318.

Given what the Evans' have offered, our savings over 3 years, if we stayed here, would be \$10,500.

So by moving, we would save \$4,818 over 3 years in lease payments.

However with moving costs, a new phone system and removal of items we would not be taking along from our present location, we likely will spend \$3,000 to \$4,000 in the first year (based on what happened the last time we moved).

So the question is this: Is it worth moving to save \$818 to \$1,818 over three years or \$273 to \$606 per year?

I know what my answer is. But it will be up to my board to decide based on this information.

Kevin E. Thomas, District Executive Director
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2793 Old Post Road, Suite 12
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P: 717-540-9300
F: 717-540-1018
E-mail: Kevin@pakiwanis.org
www.pakiwanis.org

-----Original Message-----

From: Dan Alderman <DAlderman@naicir.com>
To: Kevin Thomas <ketkiwanis@aol.com>
Sent: Mon, Apr 30, 2018 3:28 pm
Subject: RE: Lease Renewal

Thanks. Let me know what you want to do.

Daniel J. Alderman
dalderman@naicir.com

NAI CIR
1015 Mumma Road
Lemoyne, PA 17043
naicir.com

Mobile 717 579 2052
Main 717 761 5070 ext 132
Fax 717 761 3869

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T

From: Kevin Thomas [<mailto:ketkiwanis@aol.com>]
Sent: Monday, April 30, 2018 3:22 PM
To: Dan Alderman
Subject: Fwd: Lease Renewal

Kevin E. Thomas, District Executive Director
Pennsylvania District Kiwanis International
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E-mail: Kevin@pakiwanis.org
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-----Original Message-----

From: Holly Evans <hevans@evanseng.com>
To: Kevin Thomas <ketkiwanis@aol.com>
Cc: Lisa Evans <LEvans@evanseng.com>
Sent: Mon, Apr 30, 2018 11:10 am
Subject: RE: Lease Renewal

Kevin:

Lisa and I have discussed the request that you and Kiwanis have made regarding rent. What we would like to offer is the following:

\$1,250.00 per month 36 month lease, no escalation. In short, we will hold the rental rate for the three year lease term. I know that this is not quite as low as you had requested, \$14,000 per year, but it is the best we can offer.

Joy Daniels is interested in the space, however they will not be in a position to provide me with a formal decision for your Wednesday call. Therefore I wanted to let you know what we could offer you so that you can make your decision. If you do accept, please let me know and I will inform Joy that the space is no longer available.

Thank You.

Holly Evans
Evans Engineering, Inc.
2793 Old Post Road
Harrisburg Pa. 17110
Ph: (717) 541-1580 ext 105 • Cell: (717) 503-6730
hevans@evanseng.com • www.evanseng.com

From: Kevin Thomas [<mailto:ketkiwanis@aol.com>]
Sent: Sunday, April 29, 2018 8:32 PM
To: Holly Evans <hevans@evanseng.com>
Subject: Re: Lease Renewal

Holly:

The new landlord has not given us a deadline to submit the lease agreement but my board will not want us to miss the opportunity to save money as represented by this potential new location by having someone else take the space from us.

So they will want to make a decision sooner rather than later. We have a board conference call Wednesday evening. This will be a discussion point. I don't know if they will want to move ahead at that time but it would not surprise me if they tell me to sign the new proposed lease.

Let me know if I can answer any questions. Thanks for asking.

Kevin E. Thomas, District Executive Director
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E-mail: Kevin@pakiwanis.org
www.pakiwanis.org

-----Original Message-----

From: Holly Evans <hevans@evanseng.com>
To: Kevin Thomas <ketkiwanis@aol.com>
Sent: Thu, Apr 26, 2018 2:36 pm
Subject: Lease Renewal

Kevin:

I wanted to ask you, how soon do you need to provide the other Property owner with your decision. As you are aware, Joy Daniels is interested in your space however it may be several weeks before I know. I also do not want to hold you up. As I stated in an earlier email, we are willing to work with you but I cannot make an exact commitment at this time.

Sincerely:

Holly Evans
Evans Engineering, Inc.
2793 Old Post Road

Version: 005.SZ

Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Due Date	Proposed Actions	Notes	Status COMPLETE WORK IN PROGRESS (WIP) OFF TRACK	RKL Item #
ADMINISTRATIVE Provide online access to all bank and credit accounts to the Governor or their designated individual. [Page 3, ¶ 4,5]	1	Kevin	4/27/2018	<ol style="list-style-type: none"> Executive Director to inform bank and Credit Card company to get secondary user access to bank information (Governor). Once Bank approves access, Executive Director to provide online credential to Governor. Executive Director will inform the Board and Finance Committee task is 	Board moved, seconded and passed a motion to appoint the Governor and the Chair of the Finance Committee as having read-only access to all bank, investment, and credit accounts. 4/30 - Discussion pt: Access to be ALL bank accounts: Kiwanis and SLPs?	WIP	6
ADOPT QuickBooks, including QuickBooks online, as the sole software tool to record transactions and producing reports for Board review and acceptance. Include training as required. [Page 3, ¶ 3, Page 4, ¶ 2]	1	Sarah Paul	5/2/2018	<ol style="list-style-type: none"> Investigate Cloud licensing cost for quickbooks for at a minimum 3 users. Receive demo if needed. Obtain training if needed. Work to migrate on-premise quickbooks database to the cloud quickbook version. Provide additional user access to approved users. 	4/24/18 - Paul received quote from Quickbooks (\$300) and Sarah evaluating cost and will present options to board on 5/2/18. RKL has indicated they can assist with some training. We also may need additional board approval for purchase and for adoption.	WIP	7
BUSINESS PROCESS IMPROVEMENT Separate the duties and responsibilities of all financial related functions from those of the Executive Director, and assign to another individual. [Page 1, ¶ 5]	2	Paul Judy Sarah			4/30 -Need to verify exact recommendation.	Not started	1
Revise the Executive Director's Monthly Expense Report format and approval procedure to ensure review and approval by the Governor and/or their designated individual. [Page 3, ¶ 3]	1	Kevin Paul	TBD	<ol style="list-style-type: none"> Obtain copies from Kevin for all existing forms for the process by 5/2/18, also Chart of Accounts (COA). *COMPLETED* Paul to review current forms and develop a plan for a future use 	Provide space to indicate General Ledger (GL) account #s 4/30 - Kevin to give blank form.	WIP	5
Develop training and education for Trustees regarding their fiduciary duties. [Page 4, ¶ 7]	2	Phil Paul Sarah Paul Phil	5/15/2018	Would like to prepare a training by LTG / Trustee training June 8-9, 2018.	4/30 - Phil and Kevin to review timing of training.	Not started	12
Review and change, as required, the charter of the Board Finance Committee, so that its role is clearly defined in light of these Audit Recommendations.	1	Sarah Paul Phil	5/3/2018	<ol style="list-style-type: none"> Create charter for Board Finance Committee defining roles Submit draft to Board for approval 		WIP	17
Review all Proposed Actions herein with the District Bylaw Chair to determine which Bylaw changes must be approved by the House of Delegates at the August, 2018 District Convention.	1	Phil	5/18/2018	<ol style="list-style-type: none"> Phil to consult with Jennifer Crowell, Chair for Laws and Regulations. Draft an amendment (if any) by 5/18/18. Goals: to have a proposed amendment 30 days before District 		Not started	18

Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Due Date	Proposed Actions	Notes	Status COMPLETE WORK IN PROGRESS (WIP) OFF TRACK	RKL Item #
POLICY AND PROCEDURES Develop policies and procedures that create a system of internal controls that will enable the Board and the Finance Committee to conclude that the financial statements and related disclosures are complete and presented in accordance with accepted practices. [Page 2, ¶ 2.4, 2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.4.5, 2.4.6, 2.4.7, 2.4.8, 2.4.9, 2.4.10, 2.4.11, 2.4.12, 2.4.13, 2.4.14, 2.4.15, 2.4.16, 2.4.17, 2.4.18, 2.4.19, 2.4.20, 2.4.21, 2.4.22, 2.4.23, 2.4.24, 2.4.25, 2.4.26, 2.4.27, 2.4.28, 2.4.29, 2.4.30, 2.4.31, 2.4.32, 2.4.33, 2.4.34, 2.4.35, 2.4.36, 2.4.37, 2.4.38, 2.4.39, 2.4.40, 2.4.41, 2.4.42, 2.4.43, 2.4.44, 2.4.45, 2.4.46, 2.4.47, 2.4.48, 2.4.49, 2.4.50, 2.4.51, 2.4.52, 2.4.53, 2.4.54, 2.4.55, 2.4.56, 2.4.57, 2.4.58, 2.4.59, 2.4.60, 2.4.61, 2.4.62, 2.4.63, 2.4.64, 2.4.65, 2.4.66, 2.4.67, 2.4.68, 2.4.69, 2.4.70, 2.4.71, 2.4.72, 2.4.73, 2.4.74, 2.4.75, 2.4.76, 2.4.77, 2.4.78, 2.4.79, 2.4.80, 2.4.81, 2.4.82, 2.4.83, 2.4.84, 2.4.85, 2.4.86, 2.4.87, 2.4.88, 2.4.89, 2.4.90, 2.4.91, 2.4.92, 2.4.93, 2.4.94, 2.4.95, 2.4.96, 2.4.97, 2.4.98, 2.4.99, 2.4.100]	2	Paul Sarah Phil			4/30 - Pending quickbooks Online license / purchase approval by board and migration of data from desktop to online.	Not started	2
Develop a policy and procedure to ensure that annual IRS Form 990's are filed in a timely manner. [Page 2, ¶ 7]	2	Phil / Paul	7/31/2018	1. Bob Raub is looking to get quotes from other Audit firms.	Coordinate with Audit Committee which is charged with obtaining Audit function quotes, receiving the same, recommending to the district Board, and following up.	WIP	3
Develop policies and procedures to more rigorously document and account for deposits. [Page 4, ¶ 6]	1	Kevin		1. Evaluate Current state process. 2. Develop Future State process with more detail. 3. Determine process/procedure for Kevin to follow.	4/30 - pending quickbook online access.	WIP	10
Review and modify, as required, policies and procedures regarding internal transactions with SLP accounts. [Page 4, ¶ 7, Page 5, ¶ 1.1]	3	Paul Kevin			4/30 - pending quickbook online access.	Not started	11
Develop policies and procedures regarding payment of invoices prior to their due dates, to eliminate late fees. [Page 5, ¶ 6.1]	2	Paul Kevin		1. Bills need to be entered in Quickbooks as received.	4/30 - pending quickbook online access.	Not started	15
OUTSTANDING FINANCIAL REMEDIATION Develop a firm action plan, including dates, to eliminate the deficit by increasing revenues and reducing expenses. [Page 3, ¶ 2]	1	Phil ALL	5/3/2018	1. Develop Action Plan and Prioritize 2. Present draft to board on 5/3/18	Phil to contact Jen Vaire re ideas for fundraising for District. 4/30 - Discuss with board on other ideas to eliminate deficit within a timeframe. Old 422 acct; must reconcile first.	WIP	4
Reconcile all outstanding cash transactions. [Page 3, ¶ 8]	1	Kevin Paul	5/21/2018	All related items.	Transaction belongs to Key Club	WIP	8
Resolve February 2, 2017 Transaction, as noted in report. [Page 4, ¶ 8.1]	1	Kevin Paul	5/21/2018			WIP	9
Resolve 2014 - 15 Key Club contribution issue. [Page 5, ¶ 2]	1	Kevin Paul	5/21/2018		Kevin to reconcile Key Club acct by 5/21/18 week.	WIP	13
Reconcile open issues in FY 2015 - 16 transactions in accounts 422 and 529. [Page 5, ¶ 3]	1	Kevin Paul	5/21/2018			WIP	14
Work with RKL to get a final determination of the tax treatment of medical expenses prior to Jan 1, 2017, and estimates of the financial exposure to the District and the employee. [Page X, ¶ Y]			5/2/2018	RKL has advised there is likely no practical exposure to the District		COMPLETE	16

Finance Committee Members:

- Paul Kasoff, Chair
- Judy Raub
- Phil Weber
- Kevin Thomas
- Sarah Zulueta



District Audit Committee

Report to the District Board

April 16, 2018 Revised April 23, 2018

The Audit Committee has been requested to provide this report and included attachments directly to the Board so that the materials can be reviewed with a little more time than might be available if waiting for the full Agenda package. There seems little need to now recite the ongoing efforts of the Committee to get to this point

The attachments include RKL's a draft letter with recommendations, draft financial status summary, and a request of even date regarding missing information. The responses to this outstanding list will enable the completion of the Audit and filing of the 2017 IRS form 990, which currently has had one six-month extension filed and is now due to be submitted by August 15, 2018. No additional extensions are available.

THE DISTRICT IS IN MAJOR TROUBLE.

It is imperative that the Board address the recommendations and right the ship! PLEASE spend the necessary time to review the attached and be prepared to ask questions of the Auditors, who will be in attendance on Saturday morning.

If the Committee can address any questions before Saturday, we are available to attempt to do so.

It should be noted that on page 5 of the Letter, we have made a temporary revision to the auditor's language. This was done so that the words "affiliated Districts" are clarified to mean our PA affiliated (SLPs).

It is also noted that the Financial Statement section, Page 9, Note 7 – Commitment, currently unknown amounts due for future rents and equipment, and the audit fees, are NOT included. The obligation will be significantly higher.

Respectfully submitted,

Paul Kasoff, Committee Chair 215-272-3761

Robert F. Raub

Keith Smith

Attachments