

**PENNSYLVANIA DISTRICT BOARD OF TRUSTEES MEETING
BOARD MEETING MINUTES
July 21, 2018**

The eighth meeting of the 2017-18 Pennsylvania District Board of Trustees was held on July 21 , 2018. All board members were present. Guests included Finance Chair Paul Kasoff, Past Governor, Public Relations and Audit Chair Bob Raub, Circle K Administrator Kelly Shaup, candidate for Governor-elect Mike Haven, Williamsport Kiwanian Russ Wynn and Division 22 Lt. Governor Lillian Mataja.

An opening thought was provided by Trustee Phyllis Palm.

The minutes from the April 21, 2018, May 2, 2018, June 13, 2018 and July 8, 2018 board meetings were considered for approval. See the pages marked P1 – P13. The minutes for all four meetings were approved as presented.

The consent agenda was considered. See P14-P47. All items on the consent agenda were approved by proper motion, second and vote.

Membership, new club building and The Formula were discussed. See the pages marked P48-P49. Co-chair Matt Wise reviewed the report and then supplemental discussion was held on new club opening efforts. Region I – Smethport may take longer than planned due to resistance to outsiders. Region II – Northside will become a focus after District convention as all workers are on the convention committee. Region III and IV have no definite plans at this time. Region V – Efforts continue on Southern Lancaster County and efforts have been initiated in the suburban York/Dallastown area. Region VII has had some focus and activity on a next generation Kiwanis Club and with the demise of the Chester club, consideration has started for a new club in that area. Region I (Summit) and Region VI (Back Mountain) have completed clubs.

The District audit committee report was reviewed. See P50 – P52. It was announced that Lillian Mataja is being appointed to the committee to replace Paul Kasoff who has been appointed Finance committee chair. The audit report from RKL Associates was, also, considered as part of the report from Audit committee. See P53 – P102. The report from RKL Associates was accepted by proper motion, second and vote. The report of the audit committee was accepted by proper motion, second and vote. It should be noted that a communication plan to share out the audit results is being developed.

The District's non-profit status has been fully restored. It should be noted that presently our non-profit status is independent of that of Kiwanis International. Moving forward a determination will need to be made about whether we should go back under the umbrella of Kiwanis International.

The Finance Committee Report was considered; see P103 – P127. A motion was introduced and seconded to accept the report. A motion was introduced seconded and approved to amend the report to leave the inclusion of Michelle March on Quickbook data entry to the discretion of the Executive Director. The amended report was approved.

Information was provided on the current District budget and the account balances. See P 128–P129.

There was no report on the Kiwanis Kash Raffle but information was provided on what is happening with clubs that received Kiwanis Kash tickets.

Unclaimed Kiwanis property was discussed. To date about \$2,100 has been received with another \$3,000 to \$7,000 pending.

A proposal for a fundraising pin for the District as submitted by Circle K Administrator Kelly Shaup was considered. See P130. A motion was introduced and seconded to accept the proposal. After discussion, the motion was amended to instruct that Kelly Shaup bring a final pin design and fundraising plan to the board for consideration at its meeting on September 22, 2018. The amended motion was approved.

An additional fundraiser that was put forward by Mr. Shaup can be seen as P 131. A committee consisting of Kelly Shaup, Mike Coolbaugh, Phil Weber and Matt Wise was appointed to study and develop this fundraiser further.

Governor Judy Raub discussed a Kiwanis phone popsocket idea that will be developed for the September 22, 2018 board meeting.

A District Board Finance Committee Policy was considered. The proposed policy can be seen as P132–P133. After consideration, the board adopted a final policy which can be seen as P134–P135. The final policy will be added to the District Policy Code.

It was reported that there are no outstanding issues with club dues collections/payments.

Judy Raub reported on the meeting she had with representatives of the Dallas and Back Mountain club regarding the name chosen by the new Back Mountain club. The Dallas club has concerns about the name adversely impacting them. It was indicated to the Dallas club that no change would be taking place with the Back Mountain club name.

Governor Judy, Executive Director Kevin Thomas and Trustee Matt Wise will develop a list of clubs that potentially might consider surrendering their charter and encourage efforts to take proactive steps to keep this from happening.

2018-19 Lt. Governors were reviewed. There are presently vacancies in Divisions 2, 6, 8, 14 and 17. Efforts and plans to fill these vacancies were discussed.

Since some 2018-19 elections were held via email or without a quorum sufficient to meet District Bylaw requirements, the board voted to confirm and appoint all the 2018-19 Lt. Governors where such an election took place or was necessary.

The board considered the resignation of Region I Trustee Kathy Durner. See P136. With regret and thanks for her service, the board accepted her resignation effective October 1, 2018.

A replacement trustee for Region I was considered. Roger Janes of the Kiwanis Club of Meadville has submitted an application to complete the unexpired portion of the term being served by Kathy Durner and Roger meets all requirements for the position. The board appointed Roger Janes to fill the unexpired portion of the term effective on October 1, 2018. The term will expire on September 30, 2020.

A possible replacement for the Midwinter conference was discussed. See P137 – P138 for the report from the committee studying a possible replacement. After considerable discussion that involved our entire array of Kiwanis District and Regional meetings, instruction was issued by the board to the committee to further enhance and develop its report and to give consideration to points/concerns raised in the discussion at this meeting.

The report of the District Convention Committee was discussed. See P139.

The board agreed to move the Past Governors meeting at convention from 3:30 – 5:30 pm on Friday, August 10th to 2:30 – 4:30 pm to avoid conflict with the Friday evening river cruise. The Board, also, agreed that the order of election for offices at the convention would be governor-elect, governor and endorsement for Kiwanis International Trustee.

The convention ads and sponsorships were reviewed by the board.

Executive Director Kevin Thomas indicated and explained that there might be some hotel attrition issues based on present levels of reservations.

Because he had to leave the meeting, Governor-elect Phil Weber addressed the board on issues relating to a 2018-19 operating budget based on the outcome of the recently completed audit report. Phil had shared two proposed budgets that would require substantial changes to District operations. Phil indicated to the board that hard choices were ahead.

Executive Director Kevin Thomas indicated he would be offering a third proposed alternative budget.

The Key Leader report and financial information were presented. See P140 – P142. The board urged transparency in all Key Leader reporting. The board approved the report including the date and location for the 2019 event.

No progress was reported on Strategic planning.

Information was shared early childhood development. See P143 – P144.

Closing comments were provided by Governor Judy Raub with a focus on her experience serving as governor.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Kevin E. Thomas". The signature is written in a cursive style with a large, prominent "K" and "T".

Kevin E. Thomas

District Executive Director/Secretary/Treasurer

**PENNSYLVANIA DISTRICT BOARD OF TRUSTEES MEETING
BOARD MEETING MINUTES
April 21, 2018**

The fourth meeting of the 2017-18 Pennsylvania District Board of Trustees was held on January 20, 2018. All board members were present with the exception on Immediate Past Governor John Gräb and Region II Trustee John Mazurowski. Kiwanis guests included Audit Chair Paul Kasoff, Past Governor and Public Relations Chair Bob Raub, Past Governor and Education Chair Jennifer Vare and Division 15 Lt. Governor and Builders Club Administrator Tiffany Calliao.

An opening thought was provided by Trustee Matt Wise.

The minutes from the January 20, 2018 board meeting were considered for approval. See the page marked P1 – P3. The minutes were approved as submitted with the inclusion of Law and Regulations Chair Jennifer Crowell's report which had been received after the meeting's conclusion. The report had been submitted to board members for review.

The consent agenda was considered. See P4-P43. All items on the consent agenda were approved by proper motion, second and vote. The District Executive Director's report was removed from the consent agenda so that it could be discussed later in the meeting.

Membership, new club building and The Formula were discussed. See the pages marked P44-P47. Co-chairs Cathy Symanski and Matt Wise urged board members to not focus on the negative but instead try to remain positive and share positive energy. Two new clubs should be organized in the next few weeks. Zone VII "Secret Shopper" idea to assess clubs was discussed.

The District Foundation Nominating Committee was discussed. Governor Judy Raub indicated she is appointing Immediate Past Governor John Gräb to chair the committee and be the District Board's representative on the committee. (This had been discussed at the January 20, 2018 meeting but had not been official confirmed.)

The Audit Committee report was reviewed and discussed. See P50. Input was provided by Audit Committee Chair Paul Kasoff and the board discussed the report. Approval of the Audit Committee report was tabled due to a question on the 990 filing deadline extension.

Governor Judy Raub invited to Frank Iati and Keith Eldridge from the accounting firm of RLK associates to provide an update on the progress of their work on the audit for 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17. See P51-P69 for their report. Extensive input and discussion occurred between board members, Mr. Iati and Mr. Eldridge.

An update was provided on the District's 501(c)4 status. See P70-P71. Our application has been received and we are awaiting to learn more.

The Finance Committee report was considered. See P72-P73. The board discussed the recommendations contained in the report; see P74. The District budget recommendations contained in the report were accepted with one modification; \$1,000 was retained in the stipend line item for International Convention. The board took no action on the graduated dues recommendation contained in the report. A chart was provided to the board to review the recommendations of the accounting firm of RKL. See P75-P76. A motion was provided and seconded to provide online bank account access to the District Finance Committee Chair. The motion was amended to provide access to the District Governor as well as the Finance Committee Chair. The amended motion was approved.

Governor Judy Raub announced that she is revamping and appointing a new Finance Committee. The committee will now consist of Paul Kasoff as chair, Judy Raub, Phil Weber, Sarah Zulueta, Kevin Thomas and another member to be determined.

The District Budget and Account Balances reports were reviewed. See P77-P78.

The Kiwanis Kash Raffle was reviewed. See P79-P80. The recommendation to mail raffle tickets, along with a letter, to all clubs was approved by the District Board.

An update was provided on Kiwanis unclaimed property held by the Pennsylvania Department of Treasury. Since the last board meeting, claims have been made for all unclaimed Kiwanis property. The Treasury department has acknowledged receipt of the filings and we are awaiting a determination on our claims.

A financial statement from the District Foundation was reviewed by the District Board. See P83-P84.

A report on the Key Club District Convention was reviewed by the District Board. See P85-P86.

A 2018-19 Key Club District operating budget as approved by the Key Club District Board was reviewed. See P88. After review and consideration, the budget was approved by the Kiwanis District Board.

Clubs not paying dues and/or pending charter revocation were reviewed and applicable information was shared on each club's situation on getting its dues payment situation resolved. See P89 – P90. The highlighted clubs are those pending charter revocation.

A report on Club Leadership Education was reviewed. See P91. Education Chair Jen Vare provided additional information on planned training content.

The District Executive Director's report, which was removed from the consent agenda, was discussed. After discussion, the report was approved. See P36-P39 .

District leadership positions that are filled and vacant were reviewed. See P92. Concern was expressed about the lack of a candidate for the position of Governor-elect for the 2018-19 year.

Governor-elect Phil Weber asked the District Trustees to give consideration to redivisioning possibilities when and where practical and possible.

The proposed agenda for Lt. Governor training was shared with board members and the format for Trustee training was, also, discussed. Trustees will stay for about ½ hour following Lt. Governor training and then additional conference calls/go to meeting sessions will be scheduled.

The evaluations and financial information from the 2018 Midwinter conference was reviewed. See P96-P107.

The 2020 Midwinter Conference was brought up for consideration. After consideration, the board opted to not have a Midwinter Conference in 2020.

A committee consisting of Past Governor Jen Vare, Trustee Matt Wise and Trustee Ben Osterhout will consider possible alternatives to Midwinter and report to the board by May 20, 2018.

May 3, 2018 was the date established for a board conference call to consider a budget and agenda for the 2018 convention. Other items will likely be discussed on that call.

It was announced that the District Caucus at the Kiwanis International Convention will be Friday, June 29, 2018 at 8:00 AM.

The candidates for the position of Kiwanis International Vice-President at the Las Vegas International Convention were considered. The board voted to endorse and recommend to Pennsylvania Kiwanians attending Art Riley from the Capital District.

The candidates for the position of Kiwanis International Trustee at the Las Vegas International Convention were considered. The board voted to endorse and recommend to Pennsylvania Kiwanians attending George Delisle from the New England District and Katrina Baranko from the Georgia District.

The amendments being considered at the Kiwanis International Convention were considered. See P111–P112. The board voted to recommend to Pennsylvania delegates that they support proposed amendments #1 and #2 and vote against or oppose proposed amendment #3.

An update was provided on our Key Leader program. See P113.

The District Office lease was considered. See P114-P116. After consideration, the board approved moving the District office and signing a three year lease for space at 2795 Interstate Drive, Harrisburg PA contingent on final discussions with the landlord of our present location.

An update was provided on our Early Learning Guide distribution. See P117 – P121 .

Dates for 2018-19 District Board meetings were established. The dates will be September 29, 2018, January 19, 2019, April 13, 2019 and July 20, 2019.

Circle K District Governor Rachel McDonald arrived during the meeting and was invited to address the board. She provided an update on the Circle K District's status and activity.

Governor Judy Raub expressed a concern about Past Governors who are no longer Kiwanians and/or members of Kiwanis Clubs in Pennsylvania receiving District information. She did not believe they should be receiving the information. Executive Director Kevin Thomas indicated this has been a long-standing District practice. No action was taken on this matter.

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

Respectfully submitted,

Kevin E. Thomas
District Executive Director/Secretary/Treasurer

**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-P4.

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 P5.

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 P6-P8 for information that the board used in its consideration.

Information was provided by Finance Committee Paul Kasoff. See P9-P10 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 P11. 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

**Pennsylvania District Kiwanis International
Board of Trustees Meeting – Conference Call
June 13, 2018**

The 2017-18 District Board of Trustees held a conference call to conduct District business on June 13, 2018 commencing at 8:00PM.

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, Past Governors Jen Vare, Bob Raub, Cathy Szymanski & Bruce Eberly and Division 22 Lt. Governor Lillian Mataja.

A proposed amendment to the District Bylaws to establish a District Finance Committee was considered. See P2. An amendment was offered to the proposed amendment which would name the committee the District Board Finance Committee. The amendment to amendment was seconded and approved. After further consideration, the amendment as amended was approved. The amendment as approved and amended is P3 – P4. This amendment will need to be approved by Kiwanis International. Depending on the response of Kiwanis International, the board may need to approve additional changes before sending to the clubs for their consideration

A proposed addition to District Policies to provide for the operation of the Finance Committee was considered. See the documents marked page 1, page2 and page 3. After discussion, a motion was introduced and seconded to table discussion on the proposed policy until the July 21st District Board meeting. The motion to table was approved without dissent.

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

Respectfully submitted,



Kevin E. Thomas
Executive Director/Secretary/Treasurer

PROPOSAL FOR BY-LAW AMENDMENT

The Board of Trustees of the Pennsylvania District is seeking to amend the District by-laws to establish the Finance Committee as a permanent standing committee. Currently, the Finance Committee is not so designated, and one consequence of this is that the Governor does not have to name a chair or members. With the recent Audit Report strongly recommending that the Board strengthen its oversight of the District's finances, the Board believes it to be in the best interest of the District to establish the Finance Committee as a permanent standing committee, requiring the Governor to name the members of this committee and name the chair, subject to Board approval.

There would need to be two additions to the by-laws, as follows:

Article V. Section 1.

Add subsection:
"k. Finance"

This Section lists those committees that are permanent standing; and this amendment adds the Finance Committee to the list.

Article V. Section 2

Add subsection:

" d. District Finance Committee. The District Finance Committee shall consist of the Governor-elect, one (1) Trustee, one (1) District Kiwanian in good standing who is not a current member of the Board, and the District Treasurer. The Governor will appoint the Chair, and may appoint additional members to this Committee, subject to Board approval. The District Finance Committee shall be responsible for the oversight and reporting of the District's finances, performing those duties and responsibilities detailed in the appropriate District Policy as approved by the Board."

This subsection lists the required members of the Finance Committee, the role of the Governor in relation to appointments of members and the Chair, and references the Board-approved policy that explicitly details the roles, responsibilities, duties and other issues, of the committee members. Note that the Governor is an ex officio member of the Finance Committee, as is the case on all standing and other committees.

PROPOSAL FOR BY-LAW AMENDMENT

The Board of Trustees of the Pennsylvania District is seeking to amend the District by-laws to establish the District Board Finance Committee as a permanent standing committee. Currently, the District Board Finance Committee is not so designated, and one consequence of this is that the Governor does not have to name a chair or members. With the recent Audit Report strongly recommending that the Board strengthen its oversight of the District's finances, the Board believes it to be in the best interest of the District to establish the District Board Finance Committee as a permanent standing committee, requiring the Governor to name the members of this committee and name the chair, subject to Board approval.

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This subsection lists the required members of the District Board Finance Committee, the role of the Governor in relation to appointments of members and the Chair, and references the Board-approved policy that explicitly details the roles, responsibilities, duties and other issues, of the committee members. Note that the Governor is an ex officio member of the District P3.

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**Board Finance Committee, as is the case on all standing
and other committees.**

DRAFT

P4

Pennsylvania Kiwanis District Finance Committee Charter

PURPOSE

The Finance Committee (the "Committee") of the Board of Directors (the "Board") of Pennsylvania Kiwanis District (the "District") shall: (i) maintain oversight responsibility of the District's Finances, (ii) review the financial objectives, financial policies, financial structure and financing requirements of the District and its service leadership programs and make such reports and recommendations to the Board for approval or advisement, and (iii) to the extent delegated to it by the Board pursuant to this Charter or exercise the powers and authority as approved only by the Board with respect to such matters.

COMMITTEE STRUCTURE

1. The Finance Committee is a permanent standing committee of the Board.
2. The members shall include the Governor-elect, at least one (1) Trustee, at least one (1) District member in good standing who is neither an officer nor Trustee, and the District Treasurer. The Governor shall be a member ex officio. The members and Chair of the Committee shall be selected by the Governor, subject to approval by the Board. The members of the Committee shall serve until their successors are appointed and qualified to serve on the Committee.
3. The Chair shall be responsible for leadership of the Committee, including overseeing the agenda, presiding over the meetings and reporting to the Board. If the Chair is unable to attend a Committee meeting, prior to such meeting the Chair shall designate an acting chair for such meeting. If the Chair is not present at a meeting, and if an acting chair has not been designated pursuant to the foregoing sentence, the members of the Committee in attendance may designate an acting chair for such meeting.

COMMITTEE MEETINGS

1. The Committee shall meet at a minimum four (4) times each fiscal year and can hold additional meetings from time to time as may be called by its Chair or requested by the District Governor.
2. The Finance Committee shall report to the Board at every scheduled quarterly meeting, and at other such times as either the Board requests or the Committee determines is necessary for the Board to receive information that is material to the District's finances. The committee report will always be part of the quarterly board packet.
3. Meetings may be held in person or via conference call.
4. The Committee may invite to its meetings any member of District board and such other persons as it deems appropriate to carry out its responsibilities.

DUTIES AND RESPONSIBILITIES

In addition to any other responsibilities which may be assigned from time to time by the Board, the Committee is responsible for the following matters:

1. The Committee shall oversee the District's and its subsidiaries' ("Circle K", "Key Club", "Builders Club", "K Kids" and "Aktion Club") overall financial policies and objectives and shall recommend an annual operating budget submitted to the Board for approval. The annual goal should be to approve a balanced budget with ample cash reserves. The

Pennsylvania Kiwanis District Finance Committee Charter

District will control its finances through an adequate budget system, and financial matters will be conducted on sound, conservative principles.

2. Oversight Authorizations:

- a. **Bank and Credit Card Accounts** - The Chair of the Finance Committee, District Governor and District Treasurer, shall have **signature authority** on all District bank and credit card accounts. The Board may authorize others as requested by the Committee.
- b. **On-line Access to Bank and Credit Card Accounts** - The Committee shall ensure that the District Governor and Finance Committee Chair have the necessary authorizations to view all bank and credit card accounts on-line, using adequate secured computer-based application approved by the Board for this purpose.
- c. **Investment Accounts** – The committee should obtain written monthly reports from our Investment Advisor.

3. Reporting:

- a. At each District Board meeting the Finance Committee through the District Treasurer, shall provide a quarterly report of the District's finances, including, but not limited to:
 - a. Current year operating budget versus actual numbers;
 - b. Most recent balance sheet;
 - c. Past's month's detailed cash flow including entry of checks written with date, payee, amount and reason; and
 - d. An explanation of spending when greater than a 5% variance occurs in the current year budget versus actual.
 - b. The finance reports shall be submitted with the agenda and provided to the Board members at least ten (10) days prior to the Quarterly Board meeting by the District Treasurer and Finance committee.
4. The Finance Committee in conjunction with the Audit Committee shall ensure that the annual IRS Form 990 is prepared and recommended to the Board for execution and filing as required by law.
5. Finance Committee will review and propose the overall investment strategy for the District that will be adopted by the board and monitors the performance of the portfolio based on market conditions and can recommends changes.
6. The Finance Committee shall work with the Audit Committee, as requested, to ensure that any audit, either internal or external, is performed as required by the District bylaws.
7. The Committee shall report regularly to the Board concerning its activities, including reviewing and advising the Board of any material developments that the Committee believes should have Board consideration.

**Pennsylvania Kiwanis District
Finance Committee Charter**

8. The Committee shall annually review and assess the adequacy of this Charter and recommend any proposed changes to the Board for approval.

**Pennsylvania District Kiwanis International
Board of Trustees Meeting – Conference Call
July 8, 2018**

The 2017-18 District Board of Trustees held a conference call to conduct District business on July 8, 2018 commencing at 8:00PM.

Governor Judy Raub presided. All board members were present on the call. Guests Included Finance Committee Chair Paul Kasoff, Past Governors Bob Raub & Cathy Szymanski and Division 15 Lt. Governor Tiffany Callaio.

A revised version of the amendment (adopted at the June 13, 2018 Board Meeting) to establish a District Finance Committee was considered. See p 2. The revised amendment as presented was approved by the board without dissent.

The question was raised if anything more needed to be done in relation to Board's endorsement of Cathy Szymanski as a candidate for Kiwanis International Trustee at the 2019 Kiwanis International Convention. It was indicated that nothing more needs to be done.

It was announced that there will be two candidates for Governor-elect. They are Don Smith from the Kiwanis Clubs of Annville-Cleona and Palmyra Area and Mike Haven from the Kiwanis Club of Williamsport.

A motion was introduced and seconded to consider a possible dues increase. After discussion, a motion was made and seconded to table the discussion. The motion to table was approved with 8 ayes and 2 nays (Mike Coolbaugh and Matt Wise voted nay).

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

Respectfully submitted,



Kevin E. Thomas

Executive Director/Secretary/Treasurer

A. Showing the proposed by-law changes with edits

Article V, Section 1 (add)

~~k. District Board~~ Finance

Article V, Section 2 (add)

d. ~~District Board~~ Finance Committee. In accordance with Kiwanis International requirements, the District shall have a standing Finance Committee. ~~The District Board~~ Finance Committee shall consist of the Governor-elect, one (1) Trustee, one (1) District Kiwanian in good standing who is not a current member of the Board, and the District Treasurer. The Governor will appoint the Chair, and may appoint additional members to this Committee, subject to Board approval. ~~The District Board~~ Finance Committee shall be responsible for the oversight and reporting of the District's finances, prepare a budget of estimated income and expenditures for submission to the District board, receive and review the annual audit, periodically review any financial reports prepared by the treasurer, and performing those duties and responsibilities detailed in ~~the appropriate District Policy as approved by the Board.~~

B. Showing the proposed by-law changes as edited

Article V, Section 1 (add)

k. Finance

Article V, Section 2 (add)

d. Finance Committee. In accordance with Kiwanis International requirements, the district shall have a standing Finance Committee. The Finance Committee shall consist of the Governor-elect, one (1) Trustee, one (1) District Kiwanian in good standing who is not a current member of the Board, and the District Treasurer. The Governor will appoint the Chair, and may appoint additional members to this Committee, subject to Board approval. The Finance Committee shall be responsible for the oversight and reporting of the District's finances, prepare a budget of estimated income and expenditures for submission to the district board, receive and review the annual audit, periodically review any financial reports prepared by the treasurer, and perform those duties and responsibilities detailed in District Policy ."

Pennsylvania Key Club District Governor Report

Hello Everyone,

I hope you all are having an incredible summer thus far! The Pennsylvania Key Club District Board has been hard at work since the Board Trainer. Lieutenant Governors have been establishing communication within their respective divisions and most have held their first Divisional Council Meeting which was a Divisional Officer Training. At these meetings, they are able to gather contact information, provide one-on-one assistance, and train the 2018-2019 club officers. They have also been working diligently within their assigned committees. Committee meetings are being held via online video conference calls to work toward the goals I set for them as well as their own initiatives. Our Fall Rallies are quickly approaching and the committee is working to ensure they are spectacular. This year, our district will be holding two Fall Rallies. One on September 15th at Kennywood Amusement Park near Pittsburgh and the second at HersheyPark on September 29th. A Fall Rally is essentially a one day District Convention. In the morning, we will meet to discuss information on the Pennsylvania District and for workshops. After lunch, everyone has the day to themselves in the park. The Outreach and Education Committee has provided articles and ideas for the Summer publication of the *Keystonian*, the PA Key Club magazine. Our District Editor, Trey, did an amazing job putting it together. Feel free to check it out on Issuu under PA Key Club. The Executive Committee has rewritten the Distinguished Club Officer Requirements and is currently working on publishing Club Officer Training Manuals. That is just a small glimpse at the committee work that is being accomplished. All other committees are working extremely hard to make this year successful as well. Personally, I have kept up with the Lieutenant Governors' progress and Executive Board Members. I have created monthly reports to keep track of their work, held progress calls to discuss questions / concerns, distributed monthly board newsletters, attended various committee meetings, worked with my International Trustee, completed all International Reports, and distributed a Governor Greeting to the entire District. The District also attended International Convention in Chicago, IL. It proved to be a fantastic experience for all in attendance. Congratulations to our Immediate Past Governor, Grace Ison, on being elected as a 2018-2019 International Trustee! The Key Club District Board is meeting from July 21-22 in Harrisburg and we are anticipating a weekend full of hard work, bonding, and fun!

I look forward to seeing many of you at your District Convention in August. Until then, enjoy your board meeting and feel free to contact me at anytime! I can be reached via email at: governor@pakeyclub.org or by phone at: **570-898-3633**.

Yours in service,
Margaret Karpinski
Pennsylvania Key Club District Governor

Kiwanis Children's Fund Report
Ben Osterhout, District Chair
July 16, 2018

The Kiwanis Children's Fund has established a goal for Pennsylvania for the 2017-18 year of \$29,136 in unrestricted giving. As of June 30, 2018, our district was at \$19,533.75. This excludes for Eliminate and disaster relief.

The 2018-19 grant will be fifteen percent – as of 6/30/18, that will be \$2,930.06. In recent years, we have used the grant for key Leader.

During the recent grant cycle, the Kiwanis Club of Easton received a grant for \$15,000 for their Playground and Community Gardens Project.

One other major focus based on distinguished club status is for clubs to have a \$10 per member average giving for unrestricted giving. As of the June 30, 2018, update, the following clubs have already achieved a \$10 per member giving average for 2017-18:

- Erie (Division 1)
- Warren (Division 1)
- McKeesport-White Oak (Division 6)
- Wilkinsburg (Division 6)
- Greensburg (Division 8)
- Juniata County (Division 11E)
- Mansfield (Division 12N)
- Jersey Shore Area (Division 12N)
- Danville (Division 12S)
- Dalmatia (Division 12S)
- Nortumberland-Point Township (Division 12S)
- Buffalo Valley A.M. (Division 12S)
- Harrisburg (Division 13N)
- Middletown (Division 13N)
- Hershey-Hummelstown (Division 13N)
- Dillsburg Area (Division 13N)
- Carbondale (Division 15)
- New Holland (Division 16)
- Norlanco-Rheems (Division 16)
- Lititz Area (Division 16)
- Centennial Internet (Division 16)
- Emmaus (Division 18)
- Pottstown (Division 19)
- Ambler (Division 19)
- Norriton Circle (Division 19)

ELIMINATE PROJECT

As of May 31, Pennsylvania has pledged or given \$1,255,219.29 to The Eliminate Project, with \$89,110.34 in cash outstanding. 96% of Pennsylvania clubs have participated to date. Gifts are needed now more than ever to eliminate MNT from the remaining 14 countries.

If there are any questions regarding the Kiwanis Children's Fund, please contact me at benosterhout@pakiwanis.org or 570-885-1752.

Respectfully submitted,
Ben Osterhout

District Board Committee Report
Leadership Development Coordinator
Submitted by: Jennifer Vare

Board Meeting 7/21/2018

1. We reviewed who our Educators were and make certain that they are able to offer education and facilitate discussions that are positive and motivating.
 - a. Since April our updated educator list is now:
 - i. **Region 1-Roger Janes**
 - ii. **Region 2-Barb Byers & John Mazurowski**
 - iii. **Region 3-Ann Graves & Phyllis Palm**
 - iv. **Region 4- Matt Wise & Penny Meyers**
 - v. **Region 5-Bob Raub & John Grab**
 - vi. **Region 6-Kelly Shaup, Mike Coolbaugh & Tiffany Callaio**
 - vii. **Region 7-Joe Wilson & Sarah Zulueta**
 - b. I would still like to add more people to the team, please let me know who should be added from your area or even a different region
 - c. I submitted an ad for the next Keystone Kiwanian to look for more educators
2. Too often I have heard that these materials sit in trunks of cars, offices or in other bags of Kiwanis materials, and are not given to the leaders who need them.
 - a. **All computer materials were distributed online via Sarah Zulueta and I**
 - b. **All paper materials were sent via KI to 1 person in each region.**
 - c. **I will be contacting each leader to see that all materials get distributed to the clubs**
3. Kiwanis trainings that have happened:
 - a. LTG/Trustee June 8-9th
 - b. Region 4 June 23rd
 - c. Region 5 July 7th
 - d. Region 6 July 14th
 - e. Region 7 July 18th
4. Kiwanis training that will be happening:
 - a. Region 7 July 28th
 - b. Make up LTG training at Convention
 - c. Region 5 August 18th
5. I would like to send a follow up survey to all participants online so that we know what we did well and what we didn't
6. A huge thank you to Region 7 Trustee Sarah for fixing the power point as well as Bob Raub & Matt Wise for giving so much input.
7. Monthly messages and checklist reminders have been sent to Presidents and Secretaries just once this quarter. I will continue at the end of August and then start a new for the next Kiwanis year. Feedback has been very positive.



District Public Relations Coordinator Report to the District Board

July 16, 2018

Public Relations Coordinator duties have slackened a bit recently as our District Audit responsibilities have picked up. I serve as Chair on that committee as well.

Since my last report, there have been two instances where I have provided Public Relations guidance to clubs that were faced with potential issues that could have, and still may, become newsworthy in the local media. Both issues suffice it to say are critical of individual Kiwanis members who have become entangled in events that could be critical of our organization. The good news is that, for the most part the local Kiwanis Club, Pennsylvania Kiwanis and Kiwanis International has managed to stay out of the limelight. It is my responsibility to provide advice and guidance to Kiwanis leadership at the club, Division, Region, and District level on how to react to these types of events. However, it is critical that the PR Coordinator is informed and becomes involved very early when ever anything that has potential negative public impact happens.

I keep Kiwanis International Public Relations informed, and they help keep our district informed as well. Kiwanis International has alerting tools that routinely searches national and international media for key words in broadcast in print or in the electronic media. Should something happen in the District that surfaces, Kiwanis PR will probably reach out to me for details as we may know them. Kiwanis International was unaware of these two incidents mentioned above because of the lack of Kiwanis involvement in the initial reporting,

As part of other District duties, I continue to stumble across instances where clubs continue to embrace old, out of date images and messages from the long ago retired "bird-cage" logo to even our changed defining statement from "changing the world" to "improving the world" and even the old motto "We Build" has been seen. Unifying the Kiwanis brand worldwide is a strategic goal of Kiwanis International and it's our job as members of this global organization to support the strategic plan to include working hard to let go of the old and embrace the new messaging, logos, and image. Trustees are asked to be on the lookout for brand offenses and

To: Governor Judith (Judy) Raub
Governor-elect Phil Weber
Executive Director Kevin Thomas
PA District Trustees

From: David Smith, District Youth Protection Chair

Re: Report for July 21, 2018, PA District Board Meeting

Date: July 16, 2018

1. I received Youth Protection Training on June 28, 2018, at the Kiwanis International Convention, held in Las Vegas, NV.
 - a. During the training, Kiwanis International announced that they plan to add a full-time Youth Protection Manager to assist District Youth Protection Chairs.
 - b. Kiwanis International mandates that all District Service Leadership Program Advisors go through Kiwanis International for background checks, and that the Advisors receive a clear background check.
 - c. Kiwanis International highly recommends that all Clubs develop and institute a policy regarding background checks for their members through their respective states, territories, or countries.
 - d. Kiwanis International is requiring all Clubs to conduct yearly Youth Protection Training beginning in the new fiscal year (October 1st) and not in September, as previously listed by Kiwanis International. All Club members shall complete the mandatory online Youth Training through Kiwanis International.
2. Youth Protection Training will be provided at the District Convention, to be held August 9-12, 2018, in Pittsburgh, PA.
3. I will be meeting with the Linglestown Club in the near future to provide Youth Protection Training.

Respectfully submitted,



David Smith

District Youth Protection Chair



PA District Kiwanis International Report for:

Sponsored Organization or Program: Aktion Club

Co-Administrators: Barb Byers/Karen Sears

Report Date: July 13, 2018

Report Period Covered: April 2018 - present

Updates since last report:

- Co-Administrators continue to have bi-weekly conference calls to discuss plans, clubs, concerns and collaboration to ensure streamlining and non-duplication of job duties and to also ensure that all job duties are completed.
- TLC was held during Kiwanis International Convention in Las Vegas. PA was represented by the following people: Karen Sears, Darlene Anderson, Patrick Hughes, Dina Buno (Abington Aktion Club); Heidi McKenrick, Tim Driscoll and Amy Murphy (Erie Aktion Club).
 - Dina was the Keynote Speaker for ICON Opening Session and the Foundation Breakfast. She was also featured at TLC. Autographed copies of her DVD were available for sale at the Red Carpet event at TLC.
 - The "Dina" movie has continued to impress. It is being released overseas and she went to Paris prior to ICON to speak about it and promote it.
 - The DVD of this movie is available for purchase through Amazon and is also available on Netflix.
 - I will bring my copy of the movie to DCON in case people want to see it.
- The Charter party for the Whitemarsh Aktion Club was held on May 17. They had over 100 participants. Whitemarsh brings the PA Aktion Club census to 23!
- We have been working on planning our workshop for DCON as well as planning our 22nd Aktion Club Convention scheduled for Saturday, August 18 once again at the Laurel Lodge. (There will be overnight accommodations Friday and Saturday night for those clubs who are traveling far. Whitemarsh is one of the club that will be participating in Aktion Club Convention this year, which we are really excited about.
 - We purchased a program ad for District Convention on behalf of Aktion Club.
- Barb has been working with the Airport Area and Sewickley clubs to co-sponsor an Aktion Club.

- We are working on securing the Aktion Club speaker for the Hero in Service Luncheon. We have someone interested, we are just working out the logistics.

Pending Items

- We still would like to set up Region/Zone Committee for Aktion Club. This has been a goal of ours for a while now. If you know anyone who may want to fill this role, please contact Karen or Barb. People in bold have been confirmed:
 - Region 1 – TBA
 - Region 2 – **Jean Harkins/Bob Marko**
 - Region 3 – TBA
 - Region 4 – TBA
 - Region 5 – TBA
 - Region 6 - Linda Hoover
 - Region 7 – TBA
- We continue to want to obtain signage for the District as well as both of us. We are considering KI banner for the district and table banners for each of us for various displays when we are promoting Aktion Club at events. We hope to have at least the KI banner for District Convention.
- Development and distribution of an Aktion Club newsletter

Upcoming events/Plan of Action:

- Submission of article to Keystone Kiwanian for TLC report.
- Completion and Submission of PA Kiwanis Foundation report for TLC grant. (Karen)
- Attendance at Kiwanis District Convention.
 - Conducting an Aktion Club forum/workshop (scheduled for Friday afternoon).
 - Sponsoring a table at DCON
- Follow up/monitor on potential new clubs: 1 club with Airport Area/Sewickley co-sponsoring.
- Finalizing planning for Aktion Club District Convention and facilitating Aktion Club District Convention.
- Consideration of development of a Strategic Plan for Aktion Club

Assessment of District Officers:

Respectfully submitted,

Barb Byers

Karen Seary

remind clubs to work for the future by improving our Kiwanis image on member and one club at a time.

I have been asked to, once again, present a workshop on the Kiwanis image and I have been working in preparation for that workshop. I attended PR Coordinator training in advance of the International Convention in Las Vegas. At the training, I was able to capture some new presentation material that I will incorporate into the DCON workshop I am preparing. I also obtained a quantity of a new handout document that I have already started sharing around the district. It's a new format branding guide for Kiwanis leaders and for club PR chairs as well.

I look forward to a new Kiwanis year with new club stories to share about how we touch so many lives through Kiwanis service. Please insure that your clubs have identified Public Relations chairs so that we leverage our PR efforts more effectively across the state.

Respectfully submitted,

-signed-

Robert F. Raub, District Public Relations Coordinator

PA District of Kiwanis International Report

Service Leadership Program: Builders Club
Administrator: Tiffany Callaio
Report Date: 7/15/18
Report Period Covered: April to July

Administrator's goals, objectives and outcomes in the administrative or programmatic year:

Active Clubs = 62
Suspended Clubs =
Inactive Clubs = 8
Membership # [NUMBER] as of [DATE].

Administrator's activities since last report: I was cleaning up my email list and KI's list on advisors, so I sent out emails to faculty and Kiwanis advisors to get any new information. Have sent out an email to a faculty advisor to get a Builders Club member to go to Convention.

Committee Members: Amy Casagrande, Keith Smith

Comments regarding committee:

Concerns/issues: I have not heard back from the advisor to secure a Builders Club member at convention (has been a little more than a week). I was hoping to use this school because the Sheraden club sponsors them, but I might have to look elsewhere.

Concerns/issues that require District Board action or knowledge

Important Events/Dates with description:

Assessment of District Officers:
Additional information/comments:

PA District of Kiwanis International Report

Service Leadership Program: Circle K
Administrator: Kelly Shaup
Report Date: July 15, 2018
Report Period Covered: April – June 2018

Administrator's goals, objectives and outcomes in the administrative or programmatic year:

2018-2019 Goals in process:

Two new Ad hoc committees have been created:

Membership Development and education: Designed to raise general member knowledge
Advisor Relations: Increase interaction with Kiwanis and Faculty advisors, and sponsoring Kiwanis clubs

Next 3 year strategic plan due by end of year:

New Club Building expectations:
Merge Club and District Officer Training

2018 – 2019 Circle K District Board Goals: (final club reports are still being compiled)

April 2018 to March 2019

700 Members

60 Interclub Events

120 District Service Projects (DSP)

Build/ Retain 5 clubs

60 Kiwanis Family Relations (KFR) Activities

12,000 Service Hours

\$2500 raised for WASH (CKI's new init. for water in Haiti)

75% Club Reporting

Club Information:

Active Clubs = 30 Active

Suspended Clubs = 1

Inactive Clubs = 4

Membership # 660 as of 4/15/17 (+11 incoming; 11 IUP)

** King's College Chartered

Administrator's activities since last report:

(Major Highlights)

District Officer Training (PACK) and Training Plus
LTG and Trustee training – attended one session
CKIx

Committee Members:

Kristina Badali – Covering Snowbelt Zone Advisor (NW) and Administrative Specialist - Technology

Mariza Shavelle – Liberty Zone Advisor (SE)

Shawn Smith – Three Rivers Zone Advisor (SW)

Megan Thomas – Colonial Zone Advisor (Central S)

Comments regarding committee:

I am pleased with the Committee members and the job that they are currently doing. There are still some areas with room to grow. Last year's additions have been able to take on new responsibilities and bring new ideas which have been well received.

Concerns/issues:

As the District Board is now starting to be mostly filled each year, I need Kiwanis Assistance to help mentor these students. I have concerns on filling the spots on the remaining committee spots in order to get the proper coverage. Any people who may be interested should be forwarded to me. Our strongest divisions have Kiwanis advisors that are actively engaged. We need assistance in the Black Diamond (NE), Keystone (NC) and Snowbelt (NW) Regions. Currently, we have them covered, but additional help in these areas would allow us to grow further.

Concerns/issues that require District Board action or knowledge: (Note: include budget where necessary):

Knowledge only:

Club Officer Training:

One of the areas that needs to be updated is our club officer training. We are seeing a need to make sure that the club officers are getting the same information. We will be exploring combining club president's training with District Officer training in some fashion over this year.

Dual Membership:

We will be discussing the possibility to work on an International Circle K By-Laws change to see if we can get CKI members the ability to have a dual membership for the last 6 months of their CKI career. In essence, as of April 1st, most graduating students are involved with 6-8 weeks of service, graduation, and CKIx. Currently, it is in talks and I expect no action at this time (next week's meeting will be the crucial part for this year).

CKIx:

We need to increase our presence. As the third largest district, we do not send enough representation. As such, I do not feel that our needs are being included upon the decisions that are made.

Important Events/Dates with description:

Sept- Oct – Fall Rallies:

Each division will be hosting an event for the clubs in their area. Dates will be finalized at PA Kiwanis Convention.

InterPACK:

Tentative 11/2-11/4

Assessment of District Officers:

The incoming 2018-2019 Officer Group is young and motivated. We have many past Key Club members making the jump into District Level roles. As such, they are green but highly motivated. They are having more meetings over the summer than prior boards and are progressing on their goals.

Current Openings:

Liberty Division LTG (interested Incoming Freshman if still open in Sept)
2 District Chairs: (1 standing K-family): 1 Ad hoc (advisor relations)

Respectfully Submitted:

Kelly Shaup

PA District of Kiwanis International Report

Service Leadership Program: Key Club
Administrator: Bob Orlando
Report Date: **July 20, 2018**
Report Period Covered: **April 2018 ~ July 2018**

Administrator's goals, objectives and outcomes in the administrative or programmatic year:

Active Clubs = 154
Suspended Clubs = 1
Inactive Clubs = 0
Membership # 10,755 as of June 27, 2018

Administrator's activities since last report:

- Governors / Administrators Training Conference, Baltimore, MD 4/26 thru 4/29
- Key Club International Convention, Chicago, IL 7/2 thru 7/8
- Various on-line committee meetings

Committee Members:

Cathy Szymanski – Zone 1
John Mazurowski – Zone 2
Ryan Hartman – Zone 3
Liz Smolinski – Zone 7

Matt Alexander – Zone 4
Mike Coolbaugh – Zone 5
Stef Stamatopoulos – Zone 6

Comments regarding committee:

A very cohesive group, working well together and enjoying our work with Key Club.

Concerns/issues:

This committee has a lot of issues. I guess that's why we get along so well!

Concerns/issues that require District Board action or knowledge: (Note: include budget where necessary):

Fall Rallies: Last year we hosted the very first District wide Fall Rally at Hershey Park. The purpose for having rallies was to reach out to members that would not ordinarily attend District Convention so they can learn more about Key Club on a District and International level. The beginning of the rally offers ice breakers to get club members to

meet members and officers of other clubs outside their division. Condensed workshops are held and District Board members also conduct some broad range training and Key Club structure information as well as promote District projects such as Early Childhood Learning. District Convention is also promoted at this event.

The idea of hosting a Fall Rally is not new to Key Club. There are several district in international that hold fall rallies and have been successfully doing so for many years. It is a great one-day event that brings Key Club members together for learning opportunities and social interaction.

This year we are holding two rallies in an effort to reach as many members as possible. Committee members Ryan Hartman and Matt Alexander have been working with board members in the planning of these events. The contracted minimum attendees has been within reach and this program is projected to be at a break-even cost point or into the black.

Important Events/Dates with description:

July 21 / 22 Summer Board Meeting, Harrisburg, PA
September 15 Fall Rally Kennywood Park, West Mifflin, PA
September 29 Fall Rally Hershey Park, Hershey, PA
October 6 / 7 Fall Board Meeting, Harrisburg, PA
January 5 / 6 Winter Board Meeting, Harrisburg, PA
March 28 thru 31 District Convention, Pittsburgh, PA

Assessment of District Officers:

As of this writing we have two LTG's who have voluntarily resigned from their position. Both cases cited family matters that pulled their attention and time away from their Key Club commitments. We are currently looking for replacements.

The board as a whole seems to be very cohesive and works well together. There is a lot of progress being made during committee meetings held on line.

This year's executive board members are very strong, all having served a prior year as LTG. Governor Maggie, a senior from Shikellamy High School, is in full stride at this point in her administrative year. Very much on task and has been showing terrific leadership skills with her board.

Additional information/comments:

We are happy to report that we have secured John Shertzer as our keynote speaker for District Convention.



Board of Trustee Report

Date: 7/15/2018

Trustee Name Kathleen Durner Region 1

Lieutenant Governors:

Name: Randy Gorske Division: 1

Name: Kathy Durner (acting) Division: 2

Name: _____ Division: _____

Name: _____ Division: _____

Education

Regional Meeting: Fall Date: August 26, 2018 Spring Date: August 18, 2017

Assessment of Meeting, if occurred:

The August 2017 meeting was reported last fall. Last fall. As I recall, the training was extremely interactive. Groups were arranged by club officer position. Power Points were used as starting points for group discussion of challenges and successes. Overall, all participants felt that the session was meaningful and productive.

Club Leadership Education Planned: Yes Not Yet NA Date(s) August 18, 2018

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

Cathy Szymanski has successfully launched the Summit Club of Erie. Cathy and David Szymanski need to be applauded for their tenacious persistence to bring the Summit Club into reality.

The Smethport/Eastern McKean County area Kiwanis is still in the early stages. I will be trying a lunch meeting as soon as I reconnect with the primary leader in the community. Evening meeting have not proven successful in attracting interested persons, despite being advertised on social media. Many ideas and suggestions have been shared. However, getting a buy in for the evening has been a challenge. I will have a date for the next meeting, which will be at lunchtime, by Saturday.

Which clubs are being counseled in your Region, by whom Kathy Durner

1. I visited the Franklin club in June to discuss growing their membership roster---specifically women. This will take more than one visit. Their strength is that they are open minded. **My Goal for the club:** bring in three women to start: from Northwest Bank, other banks, industry, etc.
2. I am scheduled to work with the Hermitage/ Sharon clubs on building and strengthening their Service Leadership Programs.

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)
None at this time. Many of the clubs read on a regular basis to young children---schools, day care facilities, YMCA, etc.

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

Key Clubbers from Warren and Corry assisted with AMBA events in sponsoring communities. Bradford Key Club actively participated in Kids Fest which was held on the last Saturday in April. While at Kids' Fest, Key Clubbers painted children's faces, read books, and helped children make fuzzy butterflies and caterpillars.

Hermitage Key Clubbers assisted with the Annual Pancake Breakfast. The Erie Key Club is involved with the Annual Thanksgiving dinner.



Board of Trustee Report

Communication

Describe communications with the Formula Team

I have been negligent about communicating with the Formula team. I take full responsibility. I am spread a little thin doing Lieutenant Governor and Trustee tasks.

Describe communications w/the Lt. Governors in your Region and strengths, weaknesses and concerns in each Division

I have experienced positive interactions with Randy Gorske. He is willing to get involved in activities and projects. His strength is his personal interaction with individuals and his clubs. Due to his centralized home and work location, Randy is able to visit many of the clubs on a regular basis. He even brings his grandchildren to some of the events.

While at the International Convention in Las Vegas, we coordinated plans to complete preparation for the upcoming year and the change of leadership.

Bringing up Randy's name results in positive comments and a story relating their connection to Randy. Randy's career choice has brought him into contact with many Kiwanians from Division 1 and Division 2.

As with most adults, Randy would benefit from another person proofreading his work.

Randy Gorske would be a good candidate to consider for Region 1 Trustee for the 2020-2023 term.

Describe communications your clubs in the Region complete this quarter.

Report	Division 1	Division 2
Election Reports	9/14 clubs have submitted reports to date	6/10 clubs have submitted reports to date
	---several clubs have multiple year positions	---several clubs have multiple year positions
Monthly reports	100% completed---7/14	100% completed---1/10
	89% completed---3/14	89% completed---3/10
	33% completed---1/14	67% completed---1/10
	0% completed---3/14	44% or fewer completed---5/10

Since some club officers do not use social media, I call and email club presidents and club secretaries. I have spoken with or attempted to speak with any club in Division 2 that has not submitted reports on a consistent basis. The phone calls did not improve the reporting process. Some of the clubs dance to a different drummer.

Other Information:

Are there any concerns with the Region that the District needs to know about?

Finding a Lieutenant Governor for Division 2 has been my greatest challenge. I hear a lot of blaming/complaining, but little response to simple suggestions/requests..

To end on a positive note with membership. . .

Division 1: 7 new members and the addition of the Summit Club with 14 new members

Division 2: 14 new members from five clubs



Board of Trustees Report

Date: 7/16/2018

Trustee Name JOHN MAZUROWSKI Region 2

Lieutenant Governors:

Name: BARBARA BYERS Division: 5

Name: NONE Division: 6

Name: NONE Division: 8

Name: _____ Division: _____

Education

Regional Meeting: YES Fall Date: October 15, 2017 TBD Spring Date: None

Assessment of Meeting, if occurred:

(see previous report from Fall 2017)

Club Leadership Education Planned: Yes YES Not Yet NA Date(s) _____

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

North Side, Pittsburgh PA (LTG Barbara Byers)
Fall Regional Meeting to be held near club location on September 30, 2018.

Which clubs are being counseled in your Region, by whom

Kittanning PA (John Mazurowski)-
Mars PA (Barbara Byers)-
McKeesport (Keith Smith)-

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)
Allegheny County Children's Fund petition to add county income tax for early childhood health and education (this is an outside effort).

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

PA Kiwanis District Convention planning.



Communication

Describe communications with the Formula Team

Personal contact with Cathy Szymanski and Matt Wise during Kiwanis events.
Participation in Formula teleconferences.

Describe communications w/the Lt. Governors in your Region and strengths, weaknesses and concerns in each Division

Division 5 (Barbara Byers)- some strong clubs; we are trying to schedule visits to outlying clubs.
Division 6 (None)- can make intermittent personal contact with clubs as former LTG for this division.
Division 8 (None)- contact is rare, very concerned about a division without LTG for consecutive years,

Describe communications with your clubs in the Region completed this quarter.

Email communication via newsletter May, June, July 2018.
Email communications with each individual club in connection with Convention Fundraiser and Convention sponsorship.

Other Information:

Are there any concerns or additional information you want to share about the Region?

Excellent, excellent work by convention organizing committee.
Convention fundraiser was held on April 20, good attendance from western PA Kiwanians.
PA Kiwanis Foundation Art Show and Sale scheduled for June 2 did not happen due to small response.
Continuing efforts to identify Lieutenant Governors for Division 6 and 8.

Trustee report-

Trustee-Phyllis Palm, Region 3

July 21, 2018

LTG- Region Three- Divisions-

11-E- Alice Arnold

11-W- Rick Kistlar

10- Vacant

EDUCATION- Fall meeting- TBD- Discussed 7/10 with incoming LTG's

Club Leadership education- not yet. Planning date

MEMBERSHIP GROWTH- New clubs?- none being worked on. Juniata, Lewistown, Bellefonte, State College conducting membership drives.

COUNSELING- Bellefonte- considering a satellite club to have a different meeting time- Matt Wise advising- May 2018; Nittany developing plan for survival-Kevin Thomas and Ann Graves counseling- July 11, 2018; Juniata Club- Phyllis Palm attended meeting June 20th-gave Formula advice and written information for membership drives and strengthening club.

SERVICE PROJECTS- any Early learning events?

State College donated \$7000 to early childhood educators. Circle K club of South Hills Business School Lewistown read and donated books to Burnham UMC day Care. Nittany Club sponsoring" Countdown to Kindergarden event".

How are Clubs and SLPs participating in District/regional projects? Lewistown Sponsored "Jump rope for MNT" at Kid connection , Juniata completed a Caitlin's Smiles project, early learning events as previously stated, clubs are continuing to fulfil pledges for Eliminate project.

DESCRIBE COMMUNICATION WITH FORMULA TEAM- continue to benefit from E-mail messages from Team.

DESCRIBE COMMUNICATIONS WITH LTG's- phone communication plus e mails; Met 7/10 with Alice Arnold and Rick Kistlar to review status of clubs in 11-E and 11-W. held divisional meeting with clubs in division 10 on April 14. 11-E LTG communicates well and often with clubs- 11-W visits clubs frequently. 10 lacked consistent contact since LTG is vacant.

DESCRIBE COMMUNICATION WITH CLUBS IN REGION- visit to Johnstown clubs with the divisional meeting prior to Johnstown clubs 100 Anniversary celebration. Visited Juniata Club, forwarded all emails- contacted each club in division 10 by phone regarding election of LTG. Sent e mail to all clubs in 11-E and 11-W to conduct elections of LTG. Follow up phone calls made.

OTHER INFORMATION- any concerns or additional info to share?

1. Fred Smith and Kevin Fondelier will serve a co-LTG plus mentor someone during the upcoming year in division 10.
2. All 3 divisions in region Three have an LTG for next Kiwanis year-2018-2019.
3. July 10-kevin Thomas, Phyllis P, Alice Arnold traveled to Phillipsburg and met with Rick Kistlar and Fred Smith- incoming Trustee and LTGs for next year. Kevin supplied the training manuals to Alice, Rick and Fred from the Bucknell session and reviewed pertinent points. In depth discussion re the divisions and possible ideas for the next year was held. Club counseling, coaching and membership tools plus Club excellence tool were supplied.
4. Penns Valley club resolved the issue re the builders club and dues and is now in good standing once more.
5. Nittany Club is struggling to determine how to proceed in the future as indicated earlier.



Board of Trustee Report

Date: 7/21/2018

Trustee Name Matthew Wise Region 4

Lieutenant Governors:

Name: _____	Division: _____
Name: <u>Penny Meyers</u>	Division: <u>12N</u>
Name: <u>Don Ulrich</u>	Division: <u>12S</u>
Name: <u>position vacant</u>	Division: <u>14</u>

Education

Regional Meeting: Fall Date: November 11, 2018 Spring Date: June 23, 2018

Assessment of Meeting, if occurred:

The June 23rd event was designed as a live CLE Session. This was the first in Region 4 for several years. The event was well-attended, but I still would love to have seen more representation from other clubs, especially from Div 14. A second CLE will be held on September 8, 2018 in Bloomsburg area as a way to encourage those from Div 14 to attend.

Club Leadership Education Planned: Yes Not Yet NA Date(s) _____

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

Div 12N: The meeting referenced in the April report with Williamsport did occur. At this point, a new location in South Williamsport will not be viable since the Williamsport Club is focused on the planning and implementation of the 2019 District Convention. LTG Penny and I have a few ideas for a location, but need to further discuss the viability before we move forward.
Div 12S: As of now, there are not any plans to open new club in this division.
Div 14: We need to get a meeting with District and Regional Leadership to discuss an appropriate plan of action for Div 14 (and the lack of LTG, which I fear has caused significant issues with promoting Kiwanis and furthering development of new leaders. Until then, no new clubs are planned.

Which clubs are being counseled in your Region, by whom

12N: Jersey Shore (Penny Meyers), Muncy (Penny Meyers) Sullivan County (pending), Valley Athens (pending).
12s: Dalmatia (on-radar), Middleburg (on-radar), Mifflinburg (Matt Wise/Don Ulrich). 12S LTG has requested information for community canvassing for 9 clubs.
14: Hazleton (TBD), Valley Conyngham (Stef Stamatopoulos). See above regarding a plan for Division 14 - which should result in additional coaching.

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)

Nothing additional to report (from the April 2018 report).

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

The relationship continues to be strong in most areas of the Region. There are a few locations that LTGs have informed me that they are working with a concern. Several clubs sponsored either a HOBY or Key Leader representative. In the coming year, I would like to look at either a region-wide or division-wide service project that brings together our clubs and SLPs. I am open to ideas from other Board members on this initiative.



Board of Trustee Report

Page 2

Communication

Describe communications with the Formula Team

Communications are constant. In addition to having our calls, we have regular communication via email regarding clubs and any issues. Team development is still a goal and priority, so is establishing successful lines of communication with the clubs that seem to need assistance. The LTG reports have been helpful in allowing the Region 4 leadership team to strategically address certain areas of needed growth.

Describe communications w/the Lt. Governors in your Region and strengths, weaknesses and concerns in each Division

We continue to have meetings of the Region 4 Leadership Team. It was good to meet with and plan with the LTGs at the training in Bucknell and I'm looking forward to our next meeting to discuss strategy on finishing strong this year and kicking off the 2018-19 year with a bang! As previously indicated, my largest concern remains Div 14 and it is my intention that for the next part of the year the Regional and District leadership convene to discuss a strategic plan for this Division.

Describe communications with your clubs in the Region completed this quarter.

Communication is via email, social media, and some telephone. Our CLE opened a new door for several clubs and I am looking forward to duplicating that in Div 14. As reported in April, the challenge will be providing something that is pertinent (and of perceived import) for the members who are serving in their 5+ term as a particular officer.

Other Information:

Are there any concerns or additional information you want to share about the Region?

The most recent membership reports have Region 4 in a positive membership situation. As of 6/30/2018 Region 4 is at a +19 for the year. Last quarter we were at a +18. While we still have a lot of work to do, this is very good news.

The team has also discussed the added benefits of having regular Division Council meetings. Division 12S does have these, but there has not been one for several years in 12N and 14. I hope to work with Division 12N LTG to coordinate something for the early part of the fall.

Other goals moving into the future: each Divisional leader in Region 4 is working at completing a Division Action Plan for the next 4 quarters; I am planning on scheduling trustee visits to clubs in Q3; and, in addition to the Div 14 planning, as previously indicated, I am going to continually reach out to each club in the Div personally and thank them for their service to their community and let them know we are here. I will also invite them to the Sept 8 CLE event.

As previously indicated, I would like to point out that the PA eKiwanis 2.0 club has embarked on a plan to hold a series of online webinars devoted to educating the public about the Opioid/Heroin epidemic that is plaguing many of our communities across the District. These are well-received and I have asked to be the moderator for the July 22nd event. The speaker is one of their own members who is a pharmacist. Please join us.

As a side note - many of the clubs in Region 4 participated in the Gelsinger/Janet Weis Children's Hospital Children's Miracle Network telethon on June 1-3, 2018.



Board of Trustee Report

Date: 7/16/18

Trustee Name Ben Osterhout Region 5

Lieutenant Governors:

Name: Susan Gabriel Division: 13N

Name: Emily Reed Division: 13N

Name: Susan Werner Division: 16

Name: Rodney Stoops Division: 13S

Education

Regional Meeting: Fall Date: Friday, November 10 Spring Date: _____

Assessment of Meeting, if occurred:

Good meeting

Club Leadership Education Planned: Yes Not Yet NA Date(s) July 7, 2018 & August 18, 2018

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

Southern End Lancaster
Greater York Area

Which clubs are being counseled in your Region, by whom

Linglestown - Bob Raub

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)

Southern Lancaster distributed early learning guides at a polo event

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

None



Board of Trustee Report

Date: 7/17/18

Trustee: Michael Coolbaugh Region: 6

Lieutenant Governors

Name: <u>Tiffany Callaio</u>	Division: <u>15</u>
Name: <u>Tim O'Donnell</u>	Division: <u>17</u>
Name: <u>Young Chang</u>	Division: <u>18</u>

Education

Regional Meeting: Fall Date: 11/17/18 Spring Date: _____

Assessment of Meeting, if occurred:

Our Fall Meeting is scheduled for November 17th at a location to be determined.

Club Leadership Education Planned: Yes Not Yet Date(s): 7/14/2018
NA

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

Clubs with growth since the April District Board meeting

- Division 15 - New Club Back Mountain - 20, Dallas +3, Scranton +2, Wilkes-Barre +1
- Division 17 - Stroudsburg +1, Pocono Day Break +1
- Division 18 - Allentown +1, Emmaus +5

Which clubs are being counseled in your Region, by whom

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)

Several of the clubs in the region distribute Early Learning Childhood Development guides to their communities. Many also do weekly readings at Daycares and Elementary Schools.

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

Clubs in the region visit with their Sponsored Leadership Programs on a monthly basis. Most also assist each other on service projects in the schools and communities. Key Club's District Project again this year is Early Learning.



Board of Trustee Report

Page 2

Communication

Describe communications with the Formula Team

I communicate with the Formula through conference calls that are scheduled by the Co-Chairs of the Formula Committee. Also if needed I contact by text or email for information to assist with club openings or strengthening.

Describe communications w/the Lt. Governors in your Region and strengths, weaknesses and concerns in each Division

Communication has improved in Division 18 but I am still having some difficulty communicating with Division 17. Communication with Division 15 continues to be strong as it has been all year.

Describe communications with your clubs in the Region completed this quarter.

Clubs and Lt. Governors have been advised of the Region 6 Facebook page that they can use to share their projects and ideas with all of the clubs in the Region.

I attended Division Council Meeting in Division 15

Visited the Palmer Township club in Division 17

Other Information:

Are there any concerns or additional information you want to share about the Region?

I still haven't been able to find an LTG for Div. 17 2018-19

Club Strengthening Conference scheduled for August 25th in Division 18. This conference will be open to all of Region 6.



Board of Trustee Report

Date: July 16, 2018

Trustee: Sarah Zulueta

Region: 7

Lieutenant Governors

Name: Dennis Pennington

Division: 19

Name: Bonnie MacDonald

Division: 21

Name: Lillian Mateja

Division: 22

Education

Regional Meeting: Fall Date: November 3, 2018 Spring Date: _____

Assessment of Meeting, if occurred:

We will be working on doing a short meeting and service project that will involve all the KFamily in the Region.

Club Leadership Education Planned: Yes Not Yet NA Date(s): July 18, 2018 6:30 pm - 9:00 pm
July 28, 2018 9:00 - 12:00 pm

Membership Growth

Which New Clubs are actively being worked on in your Region?
(Please note date of next meeting and potential organizational meeting date with each club)

Kiwanis Club of Next Generation – There are 4 applications, but Jen Vare and I will be revamping our approach when we have an opportunity to develop a proper game plan. The goal is not to just have this be compromised of only Service Leadership Program alumni.

Which clubs are being counseled in your Region, by whom

Division 19 – Pottstown (Dennis), Upper Bucks (Sarah) which had a blitz June 5-6 and Collegeville (Bonnie Houpt/Jen Vare/Sarah).
Division 21 – Bonnie MacDonald - Council Rock and Glenside.
Division 22 – Baltimore Pike (Lillian), Main Line (Sarah), Valley Forge (Mariza), South Philly (Sarah), West Chester (Lillian)

Service Projects

Are there any Early Learning events being scheduled in your area? (add Project Description, Sponsoring Club and Dates)

Main Line – Sept 8, 2018 There is a Back-Pack drive that they have helped sponsored and working with Lower Merion High School Build On group to pack the Guinness's World Record of Backpack stuffing – 3,000. The event is large and we will be having many Kiwanis volunteers.

Norriton Circle: They are leading the Regional project for Montgomery Country Intermediate Unit (MCIU) Lending Library project. This is an ongoing project involving members from several clubs.

Conshohocken: The club is working on a reading event in September 2018 called Curiosity Day based on the Curious George books, there will be games, crafts and reading activities for children.

South Philadelphia – July 28, 2018 they will be participating in a Community Baby Shower at South Philadelphia High School where there will be a Kiwanis table and we will be also working the event in partnership with Bethanna Christian organization passing our Early Learning Guides.

How are clubs/Service Leadership Programs participating in District/Regional Special Projects?

SLPs are invited to all Regional events and large project where appropriate via email and facebook invites.



Communication

Describe communications with the Formula Team

Communication is via quarterly Regional calls and emails. Region 7 does their own Club Coaching quarterly meetings locally to focus on specific local club growth goals by Division/Club. Membership blitz have been communicated to them via email.

Describe communications w/the Lt. Governors in your Region and strengths, weaknesses and concerns in each Division

Communication with LTGs have been via email. We have also been including the LTG Elects in communication to onboard them properly.

Three clubs have received membership surveys from Trustee at their request including Collegeville, Norriton Circle and Valley Forge. These survey results are going to be available to each of their board anonymously.

Division 19 –Areas of concern for this division is the lack of consistent communication among clubs. The LTG-Elect has been bridging that gap to assist some of the clubs when needed. Additional growth plans are needed for these clubs.

Division 21 –An area for concern is the stagnate growth and lack of NEW leaders stepping up in existing clubs. The LTG has currently had health issues so communication has been stalled with Division 21 but they have been participating in events.

Division 22 - Communication needs to be improved in this Division but this is a tight knit Division where they often interclub with each other which does engage newer and younger members. The newly chartered clubs in the Division are struggling to find signature projects and as the leaders 2 year terms expire, we will be looking to help these new leaders emerge in the Division as a long range succession plan. A few older clubs are finding it difficult to fill leadership roles and provide impactful service.

Describe communications with your clubs in the Region completed this quarter.

There was much communication sent to the Region this last quarter including about Region 7 Summer picnic which was replacement for a traditional Regional conference, Trenton Thunder interclub with NJ District fundraiser, and communication on summer Club leadership Education dates. After CLE we will be adversting Nov 3rd Fall Regional meeting.

Other Information:

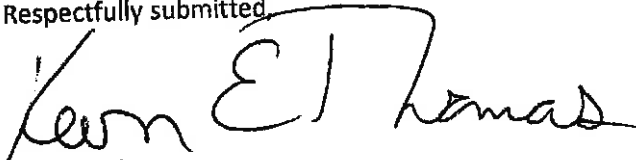
Are there any concerns or additional information you want to share about the Region?

The stagnate growth in some clubs are a concern for the Region. We hope to start looking at areas for new clubs for Fall and possibly rebuilding the now defuncted Chester club.

Executive Director's Report – July 21, 2018

1. Attached is my schedule for the period April 1, 2018 to June 30, 2018. I will be pleased to answer questions about any activity.
2. We need the support of all board members to encourage convention attendance and support of the ad campaign. In relation to the ads, we are about \$600.00 behind the same time last year. Our budget counts on \$6,500 in ad sales and we are about \$3,200 off that mark right now.
3. While we will discuss it later, I would, also, urge board support of the District Raffle.

Respectfully submitted,

A handwritten signature in black ink that reads "Kevin E. Thomas". The signature is written in a cursive style with a large, stylized "K" and "T".

Kevin E. Thomas

District Executive Director/Secretary/Treasurer

Aol Calendar

April 2018

Sat

Fri 7

Thu 6

Wed 5

Tue 4

Mon 3

Sun 2

1

Off
 10:30am Lt. Governor T...
 11:45am Harrisburg Clu...
 1:30pm Dan Alderman
 2pm Amy Moritz
 10am Frank Iati
 8:30pm Kiwanis Needs ...
 3pm Finance Committee
 12:30pm Easton 100th ...
 11am PA Crime prevention;
 5pm Finance Commitee...
 9pm Pennsylvania Distri...

Off
 8am Harrisburg Satellite...
 10am Lancaster Marriott
 8am Harrisburg Satellite...
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

Off
 10am Lancaster Marriott

AolCalendar

May 2018

Fr 5 Sat

Northeast Coalition

Thu 4

Wed 3

Tue 2

Mon 1

Sun 30

11am PA Crime prevention 11:45am Camp Hill High... 7:30pm Board conferen... 5pm Lancaster Lodging ...

5pm Finance Committee...
 9pm Pennsylvania Distri...

12

11

10

9

8

7

6 Northeast Coalition

10am Beverly Peterson/... 12pm Kiwanis Roundtab...
 12pm Peter Sorenson
 5:30pm Happy Hour for ...

6pm Bellefonte - Americ...

9am Early Learning Su...

19

18

17

16

15

14

13

off

off

off

off

off

off

off

11:45am Camp Hill High... 5:30pm Linglestown

8pm Kiwanis YCPO co...

6pm Bald Eagle Nilitary

26

25

24

23

22

21

20

off

off

off

off

off

off

off

1:30pm FW: FundingDis...

3pm Penny Bluementhal

5pm GoToMeeting Invita... 1pm Paul Kasoff

2

31

30

29

28

27

7:45am Philadelphia Sc...

AOL Calendar

June 2018

Sat
 Fri 2

Thu 1

Wed 31
 7:45am Philadelphia Sc...

Mon 29

Sun 28

Tue 30

7:45am Philadelphia Sc...

27

9
 Lt. Governor Training

8
 Lt. Governor Training

7
 12pm Kiwanis Lunch Me...

6

5
 5pm GoToMeeting Invita...

4

3

16

15
 2:30pm Monthly Report ...

14
 9am Frank Iati

13
 7pm Kiwanis Needs Cathy
 8pm Board Conference ...

12
 11:30am PA Home Visiti...
 6pm (No title)

11
 Lt. Governor Training

10

Lt. Governor Training

23

22
 11am Monthly Club Rep...

21
 4pm Chick Lee - Morga...
 6pm Phoenixvill

20
 6pm Convention Commi...

19
 5pm GoToMeeting Invita...

18

17

30
 vegas

29
 Vegas

28
 vegas

27
 Vegas

26
 Vegas

25
 10am Eileen Wise

24

Governor-elect Report
July 14, 2018

I have been actively participating in both District and International activities in the past 3 months, as well as preparing for my term as Governor. I have also been working with Kevin to develop the workshops for the 2018 District Convention in Pittsburgh, and with the Williamsport Convention Committee on 2019 format.

District Activities:

- Attended all Board Conference calls.
- Attended Northeast Region meeting at BWI Airport.
- Attended Charter night for Whitemarsh Aktion Club
- Attended Charter night for Linglestown Kiwanis Club
- Participated in multiple Finance Committee meetings
- Attended Palmer Township Kiwanis Club meeting
- Participated in membership recruitment drive for Upper Bucks Club, in Quakertown
- Helped with Lt. Governor Education session at Bucknell. Also provided Trustee education regarding Financial issues.
- Participated in Allentown Northeast Club celebration of completing Eliminate Pledge as a Model Club.
- Recorded a welcoming video for Club Leadership Education.
- Attended Williamsport Club meeting, and helped with promotional video for 2019 Conference.

International Activities:

- Attended 2018 Convention in Las Vegas.
- Addressed Centennial eClub meeting at DCON, and participated in Service Project.

DCON 2019

- I am trending towards a reduction in the number of Workshops offered at next year's convention in Williamsport, asking the host committee to find service projects in the community that attendees can support. I would be looking for both 'getting your hands dirty' projects, and lower effort projects that can be done at the hotel for those who choose not to, or cannot, perform physical work. My feelings are:
 - We are a service organization, and when we come into a community for our convention, we should not turn inward. We should demonstrate to our host community that we are a service organization, and we bring service. This should be easier to do in Williamsport than a major urban area. My goal: more aching backs and fewer aching back-sides.

Budget

- I am working with other members of the Finance Committee to develop a preliminary 2018 - 19 operating budget that follows the requirements set forth in the proposed Finance Committee policy, including explicit allowances for debt reduction and re-funding the reserve account. A draft will go out to the Board prior to the September 22 meeting.

Respectfully Submitted,

Phil Weber



Kiwaniis[®]

PENNSYLVANIA DISTRICT

July 2018

Judith A. Raub
PA District Governor
602 Rose Petal Lane
Mount Joy, PA 17552

Governor's Board Report April 16, 2018 through July 15, 2018

Dear fellow board members:

My journey as Governor continue. I have spent a great deal of time out and about in the District throughout this reporting period. I visited Key Leader along with a variety of club and division celebrations and activities. By participating in these events, it reinforced, beyond a shadow of a doubt, how committed and compassionate our Kiwanis members are. Despite what is going on in our individual lives we seem to always step up and pitch in. That's what makes us a great organization. That's what makes me proud to be a Kiwanian.

The Finance committee has been working on the tasks that were identified in the preliminary audit report which was presented at our last board meeting. I understand that the results are not as obvious to all but know that we have been making progress. I need for all to understand that we have already adjusted the current budget to cut as much as we could and were "permitted to do" by the Board, but the reality is, we knew as a committee, that we were not putting any dent in the deficit. We felt, that we needed to look at our procedures and go from there. Sort of tackle some of the low hanging fruit and then move up the list. Still more work to come from this.

Since our last board meeting 2 clubs have been officially organized, the Kiwanis Club of Back Mountain and the Kiwanis Club of Summit TWP (Township). Thank you to all those involved. Our District will be stronger because of these new clubs and these new members. There are still others in the works (Southern Lancaster, York Area, Smethport) at various stages. Additional assistance would be great, so we can move them closer to completion.

We are still behind on our club strengthening efforts as well and I am hopeful it is not from lack of trying. We have 77 days left in this administrative year (counting from July 15, 2018 to September 30, 2018) so, it's not impossible. But now is the time we must ACT.

HAVE YOU GOTTEN YOUR ONE YET?

As I said before, it is not only the budget and our income that suffers from the lack of members; it is our Leadership positions which in many cases remain empty because of our membership numbers. Most leadership positions were easy to fill when we had 7000 plus members. Our lack of membership results in lack of available leaders.

During this period, I had the opportunity to meet with Kiwanis Leaders from neighboring states at a regional meeting in the Baltimore area. Thanks to Governor-Elect Phil, I was asked to attend and participate in the LTG training. It was good to hear his points of view and to interact with the incoming LTG's that were present.

International Convention fell within this time frame. (June 27 through July 1) The following can be found on Kiwanis.org convention results: "Delegates elected Arthur N. "Art" Riley as 2018-19 vice president at the 103rd Annual Kiwanis International Convention in Las Vegas, Nevada. Riley, from the Capital District, begins his role on October 1, 2018. Delegates also confirmed the elections of Florencio "Poly" Lat of the Philippine Luzon District as 2018-19 president and Daniel Vigneron from the Belgium-Luxembourg District as 2018-19 president-elect. Per Kiwanis procedure, election to those positions were unchallenged.

Katrina J. Baranko of the Georgia District, George R. Delisle of the New England and Bermuda District and Ronald E. Smith from the Southwest District will begin a 3-year term as a Kiwanis International Trustees, also beginning on October 1, 2018.

Also, during the business session, delegates passed two amendments to the Kiwanis International Bylaws and rejected one other.

Passed: Amendment 1: District Board Endorsement of Kiwanis International Board Candidates

Passed as amended: Amendment 2: Timing of Kiwanis International Candidate Announcements

Failed: Amendment 3: Family Member Status

In remarks to Kiwanians from around the world, Kiwanis International Executive Director Stan Soderstrom praised efforts by members, clubs and districts for funds raised for The Eliminate Project. More than US\$78 million has been raised by Kiwanis, with additional funding from the Canadian government, UNICEF and USAID. The remaining pledges of \$22 million are due by 2020."

Kevin and I have traveled to Pittsburgh for their monthly DCON meetings. Being part of the DCON Planning committee for this year's convention has been good. I can tell you it will be a jam packed few days. Governor-Elect Phil has been working on workshops/forums to compliment the days we spend together. Please make sure your Regions, Divisions, Clubs – our members are registering.

As you know up until International Convention, our District did not have an announced candidate for Governor-Elect. I am happy that we have 2 candidates running, Don Smith from the Kiwanis Clubs of Palmyra and Annville-Cleona and Mike Haven, from the Kiwanis Club of Williamsport. I know them both and am looking forward to hearing how they will help our District with our financial and membership matters.

I am looking forward to the next several months as my story will continue as District Governor.

Yours in Kiwanis service,

Judy Raub

Judy Raub, Governor 2017-2018

**The Formula Team
Pennsylvania District, Kiwanis International
Report to District Board
July 21, 2018**

Status Update

As you can see from the June 2018 Monthly Comparison Reports we are currently experiencing a positive growth situation. Having said that, barring a gain of 50-60 new members we do not anticipate there to be a positive net increase for 2017-18.

Based on recent societal and cultural trends, there is a definite downswing in people joining civic and service organizations. It is all of our responsibility to do our very best to overcome this trend so that we are an exception. With the so many creative ways of bringing in members and growing and strengthening our clubs, we need to make sure our club leaders are exposed to as many new and exciting ideas as possible. This will be difficult because we all know that change is hard to accept, but if we always come back to our "Why", we will make our communities a better place through Kiwanis.

The Formula Leadership Team is committed to doing everything possible to equip our leaders with the tools necessary to grow our organization, but we cannot do it for you. We all need to realize the importance that increased membership has on our District, especially as it relates to financial solvency. Membership should remain a top priority for leaders and we are dedicated to working with Governor-elect Phil to develop a plan that builds on the many successes of this year.

Preparation for District Convention

We are nearly completed with the development of workshops for District Convention. Cathy and Matt will be providing two membership workshops on Friday aimed at enhancing the member experience and member retention. Our Kiwanis International Area Coordinator, Chris Martz, will be presenting two unique (and new) sessions on Saturday that will address making meetings fun and changes clubs can make to appeal to a younger demographic.

These workshops are all going to be new and fun. We are looking forward to the excitement that will build around the attendees.

New Club Updates

We would like to congratulate the Kiwanis Club of Back Mountain (Region 6, Club Openers: Tiffany Callaio, Mike Coolbaugh, and Megan Kuffa) and the Kiwanis Club of Summit Township (Region 1, Club Openers: Cathy and David Szymanski) as our two newest clubs in the Pennsylvania District!

There is still a lot of work to be done if we are going to achieve Governor Judy's goal of 8 new clubs. The following are clubs that are currently in a stage of development:

- Smethport (Region 1, Kathy Durner)
- Northside (Region 2, Barb Byers)
- McAlisterville (Region 3, Phyllis Palm)

- South Williamsport/Greater Williamsport Area (Region 4, Matt Wise and Penny Meyers)
- Southern End Lancaster County (Region 5, Judy Raub)
- Greater York Area (Region 5, Ben Osterhout and Emily Reed)
- Kiwanis Club of Next Generation (Region 7, Sarah Zulueta and Jen Vare)

If we open these clubs this year, we will make our goal, but as you can see from the above reports there are some that are not feasible or going to happen in the later part of 2018, which may not happen until next Kiwanis Year. As Formula Leadership, we are ready and available to help the new club openers in their endeavors and have spoken with them all throughout the course of the last quarter.

Club Counseling/Coaching

We continue to have a strong club coaching plan. As a result of several discussions at the Lieutenant Governor Training weekend, the Formula Team is planning a club coaching event in Region 6. We would like to work with the other Trustees and Lieutenant Governors to identify those geographic areas that will benefit from this activity. As Governor Judy has indicated, these sessions are some of the best she has seen – so let's get out there and spread the word. Please contact Cathy or Matt to get something scheduled in your Region as weekends are quickly filling up with Kiwanis and personal activities.

We were unsuccessful at scheduling a third-quarter call with the Regional leadership, but we will be working at getting a call set up in the coming weeks to develop a strategic plan with the regions to finish strong. Please stay tuned for an email from Cathy and Matt to discuss the dates, etc. for this.

While we made a strategic decision to make this year's focus on the calls to be about data and provide more strategy, we realize that much work needs to be done in the area of incentivizing the follow-through. Although we maintain communication with individuals, there are benefits to having team-calls on ways to grow and strengthen Kiwanis.

As you know, it is this time of year that a conversation about retention becomes even more important than it already is. Even though most of the time member retention is a lot easier than bringing in new members, it is not without its challenges. We encourage Trustees and Lieutenant Governors to remind their clubs about the importance of this and making sure that we do everything possible to ensure the membership deletions at the end of the year are at a minimum – and for viable reasons.

The Future of "The Formula"

As you may have already been made aware, "The Formula" as we know it will end on September 30, 2018 and will be replaced by a Membership Committee, led by a Membership Coordinator. The Pennsylvania District will remain in the Northeast USA Area. Our staff contact will remain Chris Martz. Incoming International President Poly Lat will be appointing new volunteer-level Area Coordinators (the names of which have not yet been released).

We do expect, however, the structure and resources to remain in place, although rebranded (you can see much of that on the new materials coming out from Kiwanis International). As we receive updates, we will be sure to notify everyone.



District Audit Committee Report to the District Board

July 16, 2018

Since the last Audit Committee Report to the District Board several events occurred that altered the makeup of the Audit Committee, affected the outcome of the final audits prepared by RKL, and directed the resolution of the financial issues uncovered by the auditors.

At the last District Board Meeting Governor Judy reappointed Paul Kasoff to the District Finance Committee. Paul's leadership and interest in working through the issues surrounding the audit will provide a basis of knowledge to help the Finance Committee begin to understand the issues and to make positive corrective recommendations to the District Board. Bob Raub who has maintained the relationship with the auditors will assume the role of Chairman of the Audit Committee.

The District Board directed that a Request for Proposal (RFP) be created and sent to several local CPA firms who are qualified and experienced to conduct Non-Profit organization audits. In early June, Governor Judy approved the letter requesting audit proposals. Letters were mailed to 4 CPA/audit firms including our current auditors at RKL and other firms; Smoker Smith & Associates in Hershey, Trout Ebersole and Groff in Lancaster, and Brown Shultz, Sheridan & Fritz in Camp Hill. The Audit Committee received an inquiry call from the last firm requesting copies of the last two years audits and financial statements. Inasmuch as they are currently not available, we will recontact this firm when the information becomes available. The potential time table requested responses by August 21 for review and presentation of a recommendation to the District Board on September 22. This remains an open item for the committee to continue to work on throughout the summer.

There have been discussions with Governor Judy and Governor Elect Phil regarding a replacement for the third member of the committee to replace Paul Kasoff. I suspect that this will be an item for approval at this board meeting.

The Committee just learned that the District Office has received notification from the IRS that they have restored our 501 (c) 4 status retroactive effective February 15, 2017, the date of the original revocation. The Audit Committee suggests that the Board approve a procedure to insure that IRS Forms 990 are properly and timely filed.

Several telephone meetings with the auditors have taken place. The primary source of concern has been that items needing clarification have been slow in being provided. On July 5th, RKL informed the Committee that the final questions have been answered. These questions were issues raised because of the high balances of the miscellaneous account. The Committee was told that the auditors expected that these final pieces of data would clear the way for audit completion.

Of some concern is the filing of the IRS Form 990 for the year ended September 30, 2017. This return was due on February 15, 2018 and has been extended for a maximum of 6 months. Our audit firm has been contracted to prepare this return for us and to file. In recent conversation with RKL, the firm confidently stated that the IRS Form 990 will be no problem to complete and will be filed to meet the deadline.

The Audits recently conducted by RKL are for five years, 2012/13, 2013/14, 2014/15, 2015/16, and 2016/17. financial data have been reviewed and recorded for our use. The audits have been grouped into 3 separate audits with the first audit covering the 3-year period October 1, 2012 through September 30, 2015. The remaining years are represented by 2 audits, each for a single year period October 1, 2015 to September 30, 2016 and October 1, 2016 through September 30, 2017. Findings are reported in each separate Financial Statements and Supplementary Information file. Findings are divided into two categories. The first group of findings are considered material weaknesses in the District's internal controls that reasonable possibility that a material misstatement in the District's financial statements will not be prevented or detected and corrected on a timely basis. The Audit Committee suggests and strongly recommends that the Board specifically address each of the findings in all cases.

Final copies of the audits and other materials will be sent by separate email and should be added as attachments to this report. The Audit Committee recommends to the District Board that they accept the audit material as submitted and refer the findings to the Finance Committee for their analysis and recommendations. Included in the attachments are the Representation Letters for each audit period. The text of the letter must be copied onto District Letterhead, signed by the Executive Director and returned to the Audit Committee and to the auditors at RKL. This letter is needed to complete the final audit file.

Any questions about the audit results or findings should be addressed to the Audit Committee and not to the auditors as additional work may be required exceeding the scope of the work of the audits and current IRS 990 filing.

Respectfully submitted,

(signed)

Robert F. Raub, Committee Chair

Keith Smith

Attachments (8)

Audit cover letter

Financial Statements and Supplementary Information (September 30, 2013, 2014, and 2015)

Financial Statements and Supplementary Information (September 30, 2016)

Financial Statements and Supplementary Information (September 30, 2017)

Representation Letter (3), and Audit Summary

PA District Kiwanis Audit Summary

	year ended	2013	2014 *	2015	2016 **	2017
Revenue:						
Dues		\$ 134,811	\$ 151,029	\$ 144,754	\$ 134,831	\$ 129,135
Conventions		\$ 65,124	\$ 70,679	\$ 72,905	\$ 63,725	\$ 68,182
Other		\$ 32,511	\$ 47,296	\$ 36,376	\$ 35,086	\$ 53,045
Total Revenue		\$ 232,446	\$ 269,004	\$ 254,035	\$ 233,642	\$ 250,362
Expenses:						
Salary ,Benefits, Taxes		\$ 113,709	\$ 115,035	\$ 103,914	\$ 99,619	\$ 101,549
Other		\$ 183,863	\$ 154,376	\$ 173,084	\$ 140,973	\$ 158,516
Total Expenses		\$ 297,572	\$ 269,411	\$ 276,998	\$ 240,592	\$ 260,065
Revenue over expenses		\$ (65,126)	\$ (407)	\$ (22,963)	\$ (6,950)	\$ (9,703)
Assets						
		\$ 127,878	\$ 110,192	\$ 34,890	\$ 53,447	\$ 15,277
Liabilities						
Line of credit		\$ 39,770	\$ 39,770	\$ 39,670	\$ 39,640	\$ 29,640
Credit card payables		\$ 49,518	\$ 47,788	\$ 18,669	\$ 52,948	\$ 21,243
Other		\$ 60,025	\$ 44,476	\$ 21,356	\$ 12,614	\$ 25,852
Total Liabilities		\$ 149,313	\$ 132,034	\$ 79,695	\$ 105,202	\$ 76,735
Unrestricted net assets		\$ (21,435)	\$ (21,842)	\$ (44,805)	\$ (51,755)	\$ (61,458)

* Dues increase took effect

** Admin Sec vacancy

Kiwanis International NTL HDQ K23 PA District

**Financial Statements and
Supplementary Information
September 30, 2017 and 2016**

Kiwanis International NTL HDQ K 23 PA District

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September 30, 2017 and 2016

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Independent Auditor's Report

To the Board of Trustees
Kiwanis International NTL HDQ K23 PA District
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Kiwanis International NTL HDQ K23 PA District (District), which comprise the statement of financial position as of September 30, 2017 and 2016, and the related statements of activities and changes in deficit in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Qualified Opinion

In our opinion, except for the effects on the financial statements of not allocating the functional expenses as described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Kiwanis International NTL HDQ K23 PA District as of September 30, 2017 and 2016, and the changes in its unrestricted net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

As discussed in Note 3, the District incurred costs in connection with program services, general and administrative expenses, and fundraising. Such amounts have not been set forth separately in the accompanying financial statements or related notes as required by accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the District will continue as a going concern. As discussed in Note 10 to the financial statements, the District has suffered recurring decreases in net assets and has a deficit in net assets that raise substantial doubt about its ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 10. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

July 21, 2018
York, Pennsylvania

Kiwanis International NTL HDQ K23 PA District
Statement of Financial Position

	September 30,	
	<u>2017</u>	<u>2016</u>
Assets		
Current Assets		
Cash	\$ 10,152	\$ 33,435
Cash - money market	560	559
Accounts receivable	386	4,705
Due from Key Club	-	10,000
Inventory	1,008	865
Prepaid expenses	1,721	2,433
	<u>13,827</u>	<u>51,997</u>
Total Current Assets		
	1,450	1,450
Security Deposit		
	<u>\$ 15,277</u>	<u>\$ 53,447</u>
Total Assets		
Liabilities and Deficit in Unrestricted Net Assets		
Current Liabilities		
Accounts payable	\$ 9,679	\$ 7,141
Credit card payable	21,243	52,948
Line of credit	29,640	39,640
Accrued payroll and payroll taxes	7,300	5,435
Due to Aktion Club	5,642	38
Due to Key Club and affiliates	3,231	-
	<u>76,735</u>	<u>105,202</u>
Total Current Liabilities		
	(61,458)	(51,755)
Deficit in Unrestricted Net Assets		
	<u>\$ 15,277</u>	<u>\$ 53,447</u>
Total Liabilities and Deficit in Unrestricted Net Assets		

See accompanying notes.

Kiwanis International NTL HDQ K23 PA District
Statement of Activities and Changes in Deficit in Net Assets

	Years Ended September 30,	
	2017	2016
Revenues		
Dues	\$ 129,335	\$ 134,831
Conventions and events	68,182	63,725
Early learning initiatives	19,370	-
Revenue for services provided to related parties	16,850	16,375
Other revenue	16,469	18,540
Interest income	156	171
Total Revenues	250,362	233,642
Total Expenses	260,065	240,592
Change in Deficit in Unrestricted Net Assets	(9,703)	(6,950)
Deficit in Unrestricted Net Assets at Beginning of Year	(51,755)	(44,805)
Deficit in Unrestricted Net Assets at End of Year	\$ (61,458)	\$ (51,755)

See accompanying notes.

Kiwanis International NTL HDQ K23 PA District

Statement of Cash Flows

	Years Ended September 30,	
	2017	2016
Cash Flows from Operating Activities		
Change in deficit in unrestricted net assets	\$ (9,703)	\$ (6,950)
Adjustments to reconcile change in deficit in unrestricted net assets to net cash used in operating activities		
(Increase) decrease in assets		
Accounts receivable	4,319	(4,605)
Inventory	(143)	1,478
Prepaid expenses	712	(2,433)
Increase (decrease) in liabilities		
Accounts payable	2,538	(8,839)
Accrued expenses	1,865	97
Net Cash Used in Operating Activities	<u>(412)</u>	<u>(21,252)</u>
Cash Flows Provided by Investing Activities		
Decrease in due from Key Club	<u>10,000</u>	<u>8,548</u>
Cash Flows from Financing Activities		
Increase in due to Key Club and affiliates	3,231	-
Increase in due to Aktion Club	5,604	-
Change in credit card payable	(31,705)	34,279
Change in line of credit	<u>(10,000)</u>	<u>(30)</u>
Net Cash Provided by (Used in) Financing Activities	<u>(32,870)</u>	<u>34,249</u>
Net Increase (Decrease) in Cash	(23,282)	21,545
Cash at Beginning of Year	<u>33,994</u>	<u>12,449</u>
Cash at End of Year	<u>\$ 10,712</u>	<u>\$ 33,994</u>
Supplementary Cash Flows Information		
Interest paid	<u>\$ 2,354</u>	<u>\$ 3,719</u>

See accompanying notes.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2017 and 2016

Note 1 - Nature of Activities

The Kiwanis International NTL HDQ K23 PA District (District) is a nonprofit corporation organized under the laws of the Commonwealth of Pennsylvania for the purpose of promoting Kiwanis objectives and providing support to local Kiwanis clubs throughout Pennsylvania. The District derives substantially all of its revenues from Pennsylvania-based Kiwanis clubs and their members.

Note 2 - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities, if any, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The District utilizes the accrual method of accounting and follows the Not-for-Profit Entities topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which requires the District to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, net assets of the District and changes therein are classified as unrestricted net assets since there are no donor-imposed stipulations.

Accounts Receivable

Accounts receivable are stated at outstanding balances. The District considers accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Inventory

The District values inventory using the lower of cost (first-in, first-out) method or net realizable value.

Note 2 - Summary of Significant Accounting Policies (continued)

Property and Equipment

The District capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are recorded at cost. Depreciation expense is calculated using primarily the straight-line method over the estimated useful lives of the respective assets. All assets were fully depreciated as of September 30, 2017 and 2016.

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be recoverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the assets are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value of the impaired asset. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discounted rates reflecting varying degrees of perceived risk. The management of the District concluded that no impairment adjustments were required for the years ended September 30, 2017 and 2016.

Advertising

Advertising is expensed as incurred.

Contributed Services

A substantial number of unpaid volunteers have made significant contributions of their time to present the District's program. These services do not meet the criteria for recognition as contributed services and are not reflected in the accompanying financial statements.

Income Taxes

The District intends to be exempt from Federal and state income taxes under Section 501(c)(4) of the Internal Revenue Code and a similar section in the Pennsylvania Revenue Code; however, the group exemption has been revoked during the year ended September 30, 2017 for failure to timely file appropriate tax returns. The District is currently in the process of completing appropriate filings to reinstate its exempt status. Therefore, there is no provision for income taxes since it is anticipated that exempt status will be restored (refer to Note 11).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the District, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the District had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Since the District did not file tax returns on a timely basis since September 30, 2012, these years are open to examination. The District is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before September 30, 2012.

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, and subsequently amended in ASU 2015-14, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The guidance is effective for fiscal years beginning after December 15, 2019.

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for not-for-profit entities. The standard improves current requirements related to net asset classifications, liquidity assessment, expense reporting consistency, and methods used to present cash flow from operations. This guidance is effective for fiscal years beginning after December 15, 2017.

The District is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

Note 3 - Functional Expenses

During the years ended September 30, 2017 and 2016, the District incurred expenses for program services, general and administrative expenses, and fundraising. Accounting principles generally accepted in the United States of America require that these expenses be set forth separately; however, the District has not allocated its costs in this fashion and, therefore, this information is not presently available.

Note 4 - Concentration of Credit Risk

The District maintains its cash accounts with one financial institution. At times during the years ended September 30, 2017 and 2016, the District's cash balances may have exceeded the federally insured limit of \$250,000.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2017 and 2016

Note 5 - Equipment

Equipment consists of the following at September 30:

	2017	2016
Equipment	\$ 34,369	\$ 34,369
Accumulated depreciation	(34,369)	(34,369)
	\$ -	\$ -

Note 6 - Line of Credit

The District has an authorized \$40,000 line of credit with Mid Penn Bank. Interest is payable monthly at the bank's prime rate (5.32% and 4.56% as of September 30, 2017 and 2016, respectively). Borrowings under the line of credit are collateralized by all assets of the District. The line of credit is subject to an annual review by the bank.

Note 7 - Retirement Plan

The District contributed to an employee established individual retirement plan account. During the years ended September 30, 2017 and 2016, the District contributed \$-0- and \$5,500, respectively. The retirement contribution was terminated in conjunction with a new employment contract with the Executive Director.

Note 8 - Related Party Transactions

The District had, and may be expected to have in the future, transactions in the ordinary course of business with board members and organizations with which they are associated on substantially the same terms as those prevailing at the time for comparable transactions with others.

The District has the following balances and transactions with affiliated organizations as of and for the years ended September 30:

	2017	2016
Due from Key Club	\$ -	\$ 10,000
Due to Aktion Club	5,642	38
Due to Key Club for credit card processing	2,606	-
Due to Centennial Club	480	-
Due to Foundation	145	-
Contribution for services	16,850	16,375

Amounts due to and due from affiliated organizations are noninterest bearing and are uncollateralized.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2017 and 2016

Note 9 - Commitment

The District has entered into operating leases expiring September 30, 2018 for office space. The lease requires payments of \$1,500 per month.

The District also leases a copier. The lease expires December 2019. The lease requires payments of \$304 per month.

Future minimum lease payments, assuming no change in the current terms, consist of the following for the remaining three years ending September 30:

2018	\$	21,648
2019		3,648
2020		912
		<hr/>
	\$	26,208
		<hr/>

Total rental expenses amounted to \$21,119 and \$20,825 for the years ended September 30, 2017 and 2016, respectively.

Note 10 - Going Concern

As shown on the accompanying financial statements, the District has a deficit in unrestricted net assets of \$61,458 as of September 30, 2017 and has incurred consecutive decreases in net assets in recent years including \$9,703 and \$6,950 during the years ended September 30, 2017 and 2016, respectively. Those factors create uncertainty about the District's ability to continue as a going concern.

Management has evaluated these conditions and determined that the District's ability to continue as a going concern is dependent on the District's Board of Trustees' initiative to implement immediate expense reductions in the current year spending plans and to make critical corrections to the proposed budget development for the 2018-2019 year. This budget would become effective October 1, 2018. Additionally, the bylaw amendment is anticipated to be approved on August 11, 2018, requiring a standing Finance Committee that will be charged with developing improved internal controls for the District's Board of Trustees to consider at subsequent board meetings. The current Finance Committee has already begun to take action to improve oversight of all financial matters.

Note 11 - Subsequent Events

On July 2, 2018, the Internal Revenue Service reinstated the tax-exempt status of the District under Section 501(c)(4) of the Internal Revenue Code effective February 15, 2017.

The District has evaluated subsequent events for recognition and disclosure through July 21, 2018, which is the date the financial statements were available to be issued. With the exception of the matter described above, no material events subsequent to September 30, 2017 were noted.

Kiwanis International NTL HDQ K23 PA District

Schedule of Expenses

	Years Ended September 30,	
	2017	2016
Salaries and wages	\$ 92,537	\$ 79,536
District convention	49,530	46,717
Early Learning Initiatives	18,750	-
Building rent	18,294	18,000
Midwinter convention	13,678	18,467
Executive director expenses	10,521	8,450
Payroll taxes	7,905	6,497
Raffles	4,411	7,385
Governor's expenses	4,291	2,049
Lieutenant education conference	4,278	4,234
Lieutenant governor expenses	4,148	1,985
Telephone and internet	3,292	2,973
Equipment rent	2,825	2,825
International convention - trustees	2,732	3,805
Interest	2,354	3,719
District convention - lieutenant governor	2,283	2,893
Member and new club development	2,086	2,470
Circle K administrator	2,039	1,306
Insurance	1,926	1,725
Governor elect expenses	1,902	-
Trustee board meeting expense	1,500	456
Supplies and printing	1,440	3,590
Web page fees and maintenance	1,150	1,380
Employee benefits	1,107	8,086
Postage	1,020	1,333
Keystone Kiwanian editor	1,000	1,000
Equipment maintenance	783	874
Awards	705	1,108
International convention - governor	700	-
International convention - secretary treasurer	503	1,720
Builders Club administrator	425	285
Aktion Club administrator	231	85
Key leader	185	85
Retirement contribution	-	5,500
K-Kids administrator	-	748
Miscellaneous income	(466)	(694)
	<u>\$ 260,065</u>	<u>\$ 240,592</u>

Kiwanis International NTL HDQ K23 PA District

**Financial Statements and
Supplementary Information**

September 30, 2016

Kiwanis International NTL HDQ K 23 PA District

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Independent Auditor's Report

To the Board of Trustees
Kiwanis International NTL HDQ K23 PA District
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Kiwanis International NTL HDQ K23 PA District (District), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities and changes in deficit in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Qualified Opinion

In our opinion, except for the effects on the financial statements of not allocating the functional expenses as described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Kiwanis International NTL HDQ K23 PA District as of September 30, 2016, and the changes in its unrestricted net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

As discussed in Note 3, the District incurred costs in connection with program services, general and administrative expenses, and fundraising. Such amounts have not been set forth separately in the accompanying financial statements or related notes as required by accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the District will continue as a going concern. As discussed in Note 10 to the financial statements, the District has suffered recurring decreases in net assets and has a deficit in net assets that raise substantial doubt about its ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 10. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

July 21, 2018
York, Pennsylvania

Kiwanis International NTL HDQ K23 PA District

Statement of Financial Position

September 30, 2016

Assets

Current Assets	\$	33,435
Cash		559
Cash - money market		4,705
Accounts receivable		10,000
Due from Key Club		865
Inventory		2,433
Prepaid expenses		
Total Current Assets		<u>51,997</u>
Security Deposit		<u>1,450</u>
Total Assets	\$	<u><u>53,447</u></u>

Liabilities and Deficit in Unrestricted Net Assets

Current Liabilities	\$	7,141
Accounts payable		52,948
Credit card payable		39,640
Line of credit		5,473
Accrued payroll and payroll taxes		
Total Current Liabilities		<u>105,202</u>
Deficit in Unrestricted Net Assets		<u>(51,755)</u>
Total Liabilities and Deficit in Unrestricted Net Assets	\$	<u><u>53,447</u></u>

See accompanying notes.

FINAL DRAFT 10/15/2016

Kiwanis International NTL HDQ K23 PA District
Statement of Activities and Changes in Deficit in Net Assets
Year Ended September 30, 2016

Revenues	\$ 134,831
Dues	63,725
Conventions and events	18,540
Other revenue	16,375
Revenue for services provided to related parties	171
Interest income	<u> </u>
Total Revenues	233,642
Total Expenses	<u>240,592</u>
Change in Deficit in Unrestricted Net Assets	(6,950)
Deficit in Unrestricted Net Assets at Beginning of Year	<u>(44,805)</u>
Deficit in Unrestricted Net Assets at End of Year	<u><u>\$ (51,755)</u></u>

See accompanying notes.

Kiwanis International NTL HDQ K23 PA District

Statement of Cash Flows

Year Ended September 30, 2016

Cash Flows from Operating Activities	\$ (6,950)
Change in deficit in unrestricted net assets	
Adjustments to reconcile change in deficit in unrestricted net assets to net cash used in operating activities	
(Increase) decrease in assets	(4,605)
Accounts receivable	1,478
Inventory	(2,433)
Prepaid expenses	
Increase (decrease) in liabilities	(8,839)
Accounts payable	97
Accrued payroll and payroll taxes	
	<u>(21,252)</u>
Net Cash Used in Operating Activities	
Cash Flows Provided by Investing Activities	<u>8,548</u>
Increase in due from Key Club	
Cash Flows from Financing Activities	<u>34,279</u>
Change in credit card payable	(30)
Change in line of credit	
	<u>34,249</u>
Net Cash Provided by Financing Activities	
Net Increase in Cash	<u>21,545</u>
Cash at Beginning of Year	<u>12,449</u>
Cash at End of Year	<u>\$ 33,994</u>
Supplementary Cash Flows Information	
Interest paid	<u>\$ 3,719</u>

See accompanying notes.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2016

Note 1 - Nature of Activities

The Kiwanis International NTL HDQ K23 PA District (District) is a nonprofit corporation organized under the laws of the Commonwealth of Pennsylvania for the purpose of promoting Kiwanis objectives and providing support to local Kiwanis clubs throughout Pennsylvania. The District derives substantially all of its revenues from Pennsylvania-based Kiwanis clubs and their members.

Note 2 - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities, if any, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The District utilizes the accrual method of accounting and follows the Not-for-Profit Entities topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which requires the District to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, net assets of the District and changes therein are classified as unrestricted net assets since there are no donor-imposed stipulations.

Accounts Receivable

Accounts receivable are stated at outstanding balances. The District considers accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Inventory

The District values inventory using the lower of cost (first-in, first-out) method or net realizable value.

Note 2 - Summary of Significant Accounting Policies (continued)

Property and Equipment

The District capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are recorded at cost. Depreciation expense is calculated using primarily the straight-line method over the estimated useful lives of the respective assets. All assets were fully depreciated as of September 30, 2016.

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be recoverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the assets are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value of the impaired asset. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discounted rates reflecting varying degrees of perceived risk. The management of the District concluded that no impairment adjustments were required for the year ended September 30, 2016.

Advertising

Advertising is expensed as incurred.

Contributed Services

A substantial number of unpaid volunteers have made significant contributions of their time to present the District's program. These services do not meet the criteria for recognition as contributed services and are not reflected in the accompanying financial statements.

Income Taxes

The District intends to be exempt from Federal and state income taxes under Section 501(c)(4) of the Internal Revenue Code and a similar section in the Pennsylvania Revenue Code; however, the group exemption has been revoked by the Internal Revenue Service for failure to timely file appropriate tax returns. The District is currently in the process of completing appropriate filings to reinstate its exempt status. Therefore, there is no provision for income taxes since it is anticipated that exempt status will be restored (refer to Note 11).

Note 2 - Summary of Significant Accounting Policies (continued)

Income Taxes (continued)

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the District, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the District had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Since the District did not file tax returns on a timely basis since September 30, 2012, these years are open to examination. The District is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before September 30, 2012.

Recent Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, and subsequently amended in ASU 2015-14, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The guidance is effective for fiscal years beginning after December 15, 2019.

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for not-for-profit entities. The standard improves current requirements related to net asset classifications, liquidity assessment, expense reporting consistency, and methods used to present cash flow from operations. This guidance is effective for fiscal years beginning after December 15, 2017.

The District is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

Note 3 - Functional Expenses

During the year ended September 30, 2016, the District incurred expenses for program services, general and administrative expenses, and fundraising. Accounting principles generally accepted in the United States of America require that these expenses be set forth separately; however, the District has not allocated its costs in this fashion and, therefore, this information is not presently available.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2016

Note 4 - Concentration of Credit Risk

The District maintains its cash accounts with one financial institution. At times during the year ended September 30, 2016, the District's cash balances may have exceeded the federally insured limit of \$250,000.

Note 5 - Equipment

Equipment consists of the following at September 30, 2016:

Equipment	\$ 34,369
Accumulated depreciation	<u>(34,369)</u>
	<u>\$ -</u>

Note 6 - Line of Credit

The District has an authorized \$40,000 line of credit with Mid Penn Bank. Interest is payable monthly at the bank's prime rate (4.56% as of September 30, 2016). Borrowings under the line of credit are collateralized by all assets of the District. The line of credit is subject to an annual review by the bank.

Note 7 - Retirement Plan

The District contributed to an employee established individual retirement plan account. During the year ended September 30, 2016, the District contributed \$5,500. The retirement contribution was terminated in conjunction with a new employment contract with the Executive Director.

Note 8 - Related Party Transactions

The District had, and may be expected to have in the future, transactions in the ordinary course of business with board members and organizations with which they are associated on substantially the same terms as those prevailing at the time for comparable transactions with others.

The District has the following balances and transactions with affiliated organizations as of and for the year ended September 30, 2016:

Due from Key Club	\$ 10,000
Contribution for services	16,375

Amounts due to and due from affiliated organizations are noninterest bearing and are uncollateralized.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2016

Note 9 - Commitment

The District has entered into operating leases expiring September 30, 2018 for office space. The lease requires payments of \$1,500 per month.

The District also leases a copier. The lease expires December 2019. The lease requires payments of \$304 per month.

Future minimum lease payments, assuming no change in the current terms, consist of the following for the remaining four years ending September 30:

2017	\$	21,648
2018		21,648
2019		3,648
2020		912
		<hr/>
	\$	47,856

Total rental expenses amounted to \$20,825 for the year ended September 30, 2016.

Note 10 - Going Concern

As shown on the accompanying financial statements, the District has a deficit in unrestricted net assets of \$51,755 as of September 30, 2016 and has incurred a decrease in net assets of \$6,950 during the year ended September 30, 2016. Those factors create uncertainty about the District's ability to continue as a going concern.

Management has evaluated these conditions and determined that the District's ability to continue as a going concern is dependent on the District's Board of Trustees' initiative to implement immediate expense reductions in the current year spending plans and to make critical corrections to the proposed budget development for the 2018-2019 year. This budget would become effective October 1, 2018. Additionally, the bylaw amendment is anticipated to be approved on August 11, 2018, requiring a standing Finance Committee that will be charged with developing improved internal controls for the District's Board of Trustees to consider at subsequent board meetings. The current Finance Committee has already begun to take action to improve oversight of all financial matters.

Note 11 - Subsequent Events

On July 2, 2018, the Internal Revenue Service reinstated the tax-exempt status of the District under Section 501(c)(4) of the Internal Revenue Code effective February 15, 2017.

The District has evaluated subsequent events for recognition and disclosure through July 21, 2018, which is the date the financial statements were available to be issued. With the exception of the matter described above, no material events subsequent to September 30, 2016 were noted.

Kiwanis International NTL HDQ K23 PA District

Schedule of Expenses

Year Ended September 30, 2016

Salaries and wages	\$	79,536
District convention		46,717
Midwinter convention		18,467
Building rent		18,000
Executive director expenses		8,450
Employee benefits		8,086
Raffles		7,385
Payroll taxes		6,497
Retirement contribution		5,500
Lieutenant education conference		4,234
International convention - trustees		3,805
Interest		3,719
Supplies and printing		3,590
Telephone and internet		2,973
District convention - lieutenant governor		2,893
Equipment rent		2,825
Member and new club development		2,470
Governor's expenses		2,049
Lieutenant governor expenses		1,985
Insurance		1,725
International convention - secretary treasurer		1,720
Web page fees and maintenance		1,380
Postage		1,333
Circle K administrator		1,306
Awards		1,108
Keystone Kiwanian editor		1,000
Equipment maintenance		874
K-Kids administrator		748
Trustee board meeting expense		456
Builders club administrator		285
Aktion club administrator		85
Key leader		85
Miscellaneous Income		(694)
	\$	<u>240,592</u>

Kiwanis International NTL HDQ K23 PA District

**Financial Statements and
Supplementary Information**

September 30, 2015, 2014, and 2013

Kiwanis International NTL HDQ K 23 PA District

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September 30, 2015, 2014, and 2013

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Independent Auditor's Report

To the Board of Trustees
Kiwanis International NTL HDQ K23 PA District
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Kiwanis International NTL HDQ K23 PA District, which comprise the statement of financial position as of September 30, 2015, 2014, and 2013, and the related statements of activities and changes in deficit in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Qualified Opinion

In our opinion, except for the effects on the financial statements of not allocating the functional expenses as described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Kiwanis International NTL HDQ K23 PA District as of September 30, 2015, 2014, and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

As discussed in Note 3, the District incurred costs in connection with program services, general and administrative expenses, and fundraising. Such amounts have not been set forth separately in the accompanying financial statements or related notes as required by accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the District will continue as a going concern. As discussed in Note 12 to the financial statements, the District has suffered recurring decreases in net assets and has a deficit in net assets that raise substantial doubt about its ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 12. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

July ____, 2018
York, Pennsylvania

Kiwanis International NTL HDQ K23 PA District
Statement of Financial Position

	2015	September 30, 2014	2013
Assets			
Current Assets			
Cash	\$ 11,890	\$ 18,230	\$ 39,415
Investments	559	53,265	48,824
Due from Key Club	18,548	34,421	35,363
Other receivable	100	100	100
Inventory	2,343	2,726	2,726
Total Current Assets	33,440	108,742	126,428
Security Deposit	1,450	1,450	1,450
Total Assets	\$ 34,890	\$ 110,192	\$ 127,878
Liabilities and Deficit in Unrestricted Net Assets			
Current Liabilities			
Accounts payable	\$ 15,980	\$ 40,346	\$ 55,238
Credit card payable	18,669	47,788	49,518
Line of credit	39,670	39,770	39,770
Accrued payroll and payroll taxes	5,376	4,130	4,787
Total Current Liabilities	79,695	132,034	149,313
Deficit in Unrestricted Net Assets	(44,805)	(21,842)	(21,435)
Total Liabilities and Deficit in Unrestricted Net Assets	\$ 34,890	\$ 110,192	\$ 127,878

See accompanying notes.

Kiwanis International NTL HDQ K23 PA District

Statement of Activities and Changes in Deficit in Unrestricted Net Assets

	Years Ended September 30,		
	2015	2014	2013
Revenues			
Dues	\$ 144,754	\$ 151,029	\$ 134,811
Conventions and events	72,905	70,679	65,124
Revenue for services provided to related parties	16,150	15,500	14,500
Investment income (loss)	(3,317)	5,182	13,886
Other revenues	23,543	26,614	4,125
Total Revenues	<u>254,035</u>	<u>269,004</u>	<u>232,446</u>
Total Expenses	<u>276,998</u>	<u>269,411</u>	<u>297,572</u>
Change in Deficit in Unrestricted Net Assets	(22,963)	(407)	(65,126)
Excess (Deficit) in Unrestricted Net Assets at Beginning of Year	<u>(21,842)</u>	<u>(21,435)</u>	<u>43,691</u>
Deficit in Unrestricted Net Assets at End of Year	<u>\$ (44,805)</u>	<u>\$ (21,842)</u>	<u>\$ (21,435)</u>

See accompanying notes.

Kiwanis International NTL HDQ K23 PA District

Statement of Cash Flows

	Years Ended September 30,		
	2015	2014	2013
Cash Flows from Operating Activities			
Change in deficit in unrestricted net assets	\$ (22,963)	\$ (407)	\$ (65,126)
Adjustments to reconcile change in deficit in unrestricted net assets to net cash used in operating activities			
Net unrealized and realized (gains) losses	5,884	(1,827)	(9,495)
(Increase) decrease in assets			
Other receivable	-	-	(100)
Inventory	383	-	-
Increase (decrease) in liabilities			
Accounts payable	(24,366)	(14,892)	29,061
Due to related clubs	-	-	-
Accrued payroll and payroll taxes	1,246	(657)	(1,780)
Net Cash Used in Operating Activities	<u>(39,816)</u>	<u>(17,783)</u>	<u>(47,440)</u>
Cash Flows from Investing Activities			
(Increase) decrease in due from Key Club	15,873	942	(9,366)
Purchase of investments	(2,478)	(3,281)	(4,344)
Proceeds from sale of investments	49,300	667	74,046
Net Cash Provided by (Used in) Investing Activities	<u>62,695</u>	<u>(1,672)</u>	<u>60,336</u>
Cash Flows from Financing Activities			
Decrease in due to Aktion Club	-	-	(6,826)
Change in credit card payable	(29,119)	(1,730)	29,072
Change in line of credit	(100)	-	-
Net Cash Provided by (Used in) Financing Activities	<u>(29,219)</u>	<u>(1,730)</u>	<u>22,246</u>
Net Increase (Decrease) in Cash	<u>(6,340)</u>	<u>(21,185)</u>	<u>35,142</u>
Cash at Beginning of Year	<u>18,230</u>	<u>39,415</u>	<u>4,273</u>
Cash at End of Year	<u>\$ 11,890</u>	<u>\$ 18,230</u>	<u>\$ 39,415</u>
Supplementary Cash Flows Information			
Interest paid	<u>\$ 5,135</u>	<u>\$ 6,132</u>	<u>\$ 5,867</u>

See accompanying notes.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 1 - Nature of Activities

The Kiwanis International NTL HDQ K23 PA District (District) is a nonprofit corporation organized under the laws of the Commonwealth of Pennsylvania for the purpose of promoting Kiwanis objectives and providing support to local Kiwanis clubs throughout Pennsylvania. The District derives substantially all of its revenues from Pennsylvania-based Kiwanis clubs and their members.

Note 2 - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, if any, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The District utilizes the accrual method of accounting and follows the Not-for-Profit Entities topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which requires the District to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, net assets of the District and changes therein are classified as unrestricted net assets since there are no donor-imposed stipulations.

Inventory

The District values inventory using lower of cost (first-in, first-out) method or net realizable value.

Investments

Investments are carried at fair value. Investment income or loss (including gains and losses on investments, interest, and dividends) is included in the statement of activities as increases or decreases in unrestricted net assets unless the income or loss is restricted by donor or law.

Property and Equipment

The District capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are recorded at cost. Depreciation expense is calculated using primarily the straight-line method over the estimated useful lives of the respective assets. All assets were fully depreciated as of September 30, 2015, 2014, and 2013.

Note 2 - Summary of Significant Accounting Policies (continued)

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be recoverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the assets are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value of the impaired asset. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discounted rates reflecting varying degrees of perceived risk. The management of the District concluded that no impairment adjustments were required during 2015, 2014, or 2013.

Advertising

Advertising is expensed as incurred.

Contributed Services

A substantial number of unpaid volunteers have made significant contributions of their time to present the District's program. These services do not meet the criteria for recognition as contributed services and are not reflected in the accompanying financial statements.

Income Taxes

The District intends to be exempt from Federal and state income taxes under the provisions of Section 501(c)(4) of the Internal Revenue Code and a similar section of the Pennsylvania Revenue Code; however, the group exemption has been revoked by the Internal Revenue Service for failure to timely file appropriate tax returns. The District is currently in the process of completing appropriate filings to reinstate exempt status. There is no provision for income taxes since it is anticipated that exempt status will be restored (refer to Note 13).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the District, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the District had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Since the District did not file tax returns on a timely basis since September 30, 2012, these years are open to examination. The District is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before September 30, 2012.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018.

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In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for not-for-profit entities. The standard improves current requirements related to net asset classifications, liquidity assessment, expense reporting consistency and methods used to present cash flow from operations. This guidance is effective for fiscal years beginning after December 15, 2017.

The District is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

Note 3 - Functional Expenses

During the years ended September 30, 2015, 2014, and 2013, the District incurred expenses for program services, general and administrative expenses, and fundraising. Accounting principles generally accepted in the United States of America require that these expenses be set forth separately; however, the District has not allocated its costs in this fashion and, therefore, this information is not presently available.

Note 4 - Concentration of Credit Risk

The District maintains its cash accounts with one financial institution. At times during the years ended September 30, 2015, 2014, and 2013, the District's cash balances may have exceeded the federally insured limit of \$250,000.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 5 - Investments

The following is a summary of the District's investments at September 30:

	2015	2014	2013
Bond mutual fund	\$ -	\$ 52,355	\$ 48,128
Money market fund	559	910	696
	<u>\$ 559</u>	<u>\$ 53,265</u>	<u>\$ 48,824</u>

Investment income (loss) is as follows for the years ended September 30:

	2015	2014	2013
Interest and dividends	\$ 2,567	\$ 3,355	\$ 4,391
Net realized and unrealized gains (losses)	(5,884)	1,827	9,495
	<u>\$ (3,317)</u>	<u>\$ 5,182</u>	<u>\$ 13,886</u>

Note 6 - Fair Value of Financial Instruments

In accordance with accounting principles generally accepted in the United States of America, the *Fair Value Measurements* topic of the FASB ASC established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices available in active markets for identical investments as of the reporting date.
- Level 2 - Inputs to the valuation methodology are other than quoted prices in active markets which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An asset's or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 6 - Fair Value of Financial Instruments (continued)

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at September 30, 2015, 2014, and 2013.

Bond and money market mutual funds are valued at the closing net asset value of the shares held by the District.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the District believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value:

Assets at Fair Value as of September 30, 2015				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Bond mutual fund	\$ -	\$ -	\$ -	\$ -
Money market fund	559	-	-	559
	<u>\$ 559</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 559</u>
Assets at Fair Value as of September 30, 2014				
Bond mutual fund	\$ 52,355	\$ -	\$ -	\$ 52,355
Money market fund	910	-	-	910
	<u>\$ 53,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,265</u>
Assets at Fair Value as of September 30, 2013				
Bond mutual fund	\$ 48,128	\$ -	\$ -	\$ 48,128
Money market fund	696	-	-	696
	<u>\$ 48,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,824</u>

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 6 - Fair Value of Financial Instruments (continued)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended September 30, 2015, 2014, and 2013, there were no transfers in or out of Level 3.

Note 7 - Equipment

A summary of equipment is as follows at September 30:

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Equipment	\$ 34,369	\$ 34,369	\$ 34,369
Accumulated depreciation	<u>(34,369)</u>	<u>(34,369)</u>	<u>(34,369)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note 8 - Line of Credit

The District has an authorized \$40,000 line of credit with Mid Penn Bank. Interest is payable monthly at the bank's prime rate (4.56% as of September 30, 2015, 2014 and 2013). Borrowings under the line of credit are collateralized by all assets of the District. The line of credit is subject to an annual review by the bank.

Note 9 - Retirement Plan

The District contributed to an employee established individual retirement plan account. During the years ended September 30, 2015, 2014, and 2013, the District contributed \$3,500, \$7,500, and \$3,500, respectively.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements

September 30, 2015, 2014, and 2013

Note 10 - Related Party Balances and Transactions

The District had, and may be expected to have in the future, transactions in the ordinary course of business with board members and organizations with which they are associated on substantially the same terms as those prevailing at the time for comparable transactions with others.

The District has the following balances and transactions with affiliated organizations as of and for the years ended September 30:

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Due from Key Club	\$ 18,548	\$ 34,421	\$ 35,363
Contribution for services	16,150	15,500	14,500

Amounts due to and due from affiliated organizations are noninterest bearing and are uncollateralized.

Note 11 - Lease Commitments

The District has entered into operating leases expiring September 30, 2018 for office space. The lease requires payments of \$1,500 per month.

The District also leases a copier. The lease expires December 2019. The lease requires payments of \$304 per month.

Future minimum lease payments, assuming no change in the current terms, consist of the following for the remaining five years ending September 30:

2016	\$ 21,648
2017	21,648
2018	21,648
2019	3,648
2020	<u>912</u>
	<u>\$ 69,504</u>

Total rental expenses amounted to \$22,577, \$23,062, and \$22,324 of the years ended September 30, 2015, 2014, and 2013, respectively.

Kiwanis International NTL HDQ K 23 PA District

Notes to Financial Statements
September 30, 2015, 2014, and 2013

Note 12 - Going Concern

As shown on the accompanying financial statements, the District has a deficit in unrestricted net assets of \$44,805 as of September 30, 2015 and has incurred consecutive decreases in net assets in recent years. Those factors create uncertainty about the District's ability to continue as a going concern.

Management has evaluated these conditions and determined that the District's ability to continue as a going concern is dependent on the District's Board of Trustees' initiative to implement immediate expense reductions in the current year spending plans and to make critical corrections to the proposed budget development for the 2018-2019 year. This budget would become effective October 1, 2018. Additionally, the bylaw amendment is anticipated to be approved on August 11, 2018, requiring a standing Finance Committee that will be charged with developing improved internal controls for the District's Board of Trustees to consider at subsequent board meetings. The current Finance Committee has already begun to take action to improve oversight of all financial matters.

Note 13 - Subsequent Events

On July 2, 2018, the Internal Revenue Service reinstated the tax-exempt status of the District under Section 501(c)(4) of the Internal Revenue Code effective February 15, 2017.

The District has evaluated subsequent events for recognition and disclosure through July 21, 2018, which is the date the financial statements were available to be issued. With the exception of the matter described above, no material events subsequent to September 30, 2015 were noted.

Kiwanis International NTL HDQ K23 PA District

Schedule of Expenses

	Years Ended September 30,		
	2015	2014	2013
Salaries and wages	\$ 83,967	\$ 90,753	\$ 94,376
District convention	56,589	45,355	63,670
Midwinter convention	20,897	20,126	20,237
Building rent	19,838	19,503	19,313
Executive director expenses	11,754	11,259	13,478
Employee benefits	8,442	9,178	7,931
Payroll taxes	8,005	7,604	7,902
Raffles	7,986	6,684	-
Lieutenant governor expenses	6,829	2,224	5,983
Interest	5,135	6,132	5,867
Miscellaneous	5,076	1,434	826
International convention - trustees	4,547	(475)	6,625
District convention - lieutenant governor	4,242	3,108	2,897
Lieutenant education conference	3,788	3,347	3,410
Retirement contribution	3,500	7,500	3,500
Postage	3,103	1,291	7,503
Governor's expenses	2,902	3,624	7,806
Telephone and internet	2,894	2,702	2,949
Equipment rent	2,739	3,559	3,011
Governor elect expenses	2,695	2,104	1,804
Circle K administrator	1,987	2,027	1,481
Supplies and printing	1,843	5,605	2,279
International convention - secretary and treasurer	1,737	3,100	820
Insurance	1,534	1,840	1,971
Web page fees and maintenance	1,380	1,380	1,435
Keystone Kiwanian editor	1,000	2,000	2,500
Equipment maintenance	823	1,097	1,521
Awards	648	1,213	1,821
International convention - governor	400	1,500	600
Builders Club administrator	380	-	120
K-Kids administrator	355	-	438
Aktion Club administrator	209	403	578
Key leader	150	232	290
Trustee board meeting expense	100	557	312
Member and new club development	(476)	1,445	2,318
	<u>\$ 276,998</u>	<u>\$ 269,411</u>	<u>\$ 297,572</u>

To the Board of Trustees
Kiwanis International NTL HDQ K23 PA District
Harrisburg, Pennsylvania

This letter is to inform the Board of Trustees of Kiwanis International NTL HDQ K23 PA District (District) about significant matters related to the conduct of our audits as of and for the years ended September 30, 2017, 2016, 2015, 2014, and 2013, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

The Respective Responsibilities of the Auditor and Management

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated January 30, 2018. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the District's scope and timing of our audits and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Significant Accounting Practices, Including Policies, Estimates, and Disclosures

Following are our views about the qualitative aspects of the District's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

Significant Accounting Policies

- Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There have been no accounting policies initially selected and no changes in significant accounting policies or their application during 2013 to 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Practices, Including Policies, Estimates, and Disclosures (continued)

Significant Accounting Estimates

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.
 - The most sensitive accounting estimates affecting the financial statements are determining depreciation of fixed assets. Management believes, and we concur, that these estimates are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

- The disclosures in the financial statements are neutral, consistent, and clear. Certain District financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were District investment disclosures and the limited-scope audit exemption disclosures.

Audit Adjustments

Professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Audit adjustments are included as an attachment to this report.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the District's audited financial statements is to read the information and consider whether its content or manner of its presentation is materially inconsistent with the financial information covered by our auditor's report or whether it contains a material misstatement of fact. We read the District's Form 990 filing for consistency with information in the financial statements. We have provided our comments to management. We are not aware of other documents that contain the audited financial statements.

Internal Control Matters

We have issued a separate communication, dated July 21, 2018, regarding certain deficiencies in internal control that we identified during the planning or performance of our audit of the financial statements.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultation with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed or Subject to Correspondence with Management

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Difficulties Encountered in Performing the Audit

We have discussed with the audit committee the difficulties encountered during our audit including certain deficiencies related to accounting and internal controls that we identified during the planning or performance of our audit of the financial statements.

Management Representations

We have requested certain written representations from management that are included in the management representation letter dated July 21, 2018.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Kiwanis International NTL HDQ K23 PA District.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties.

July 21, 2018
York, Pennsylvania

To the Board of Trustees
Kiwanis International NTL HDQ K23 PA District
York, Pennsylvania

In planning and performing our audits of the financial statements of Kiwanis International NTL HDQ K23 PA District (District) as of and for the years ended September 30, 2017, 2016, 2015, 2014, and 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the District's internal control to be material weaknesses:

Oversight of the Financial Reporting Process

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements and footnote disclosures in the financial statements, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Management is able to review the statements for accuracy in relation to its internal records. However, the District does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with U.S. GAAP. As such, management requested us to prepare a draft of the financial statements, including the related footnote disclosures. The outsourcing of these services is not unusual in Districts of your size and is a result of management's cost benefit decision to rely on our accounting expertise rather than incurring this internal resource cost.

Lack of Segregation of Duties

We noted a lack of segregation of duties especially regarding the disbursement and receipt of cash. The Executive Director performs all accounting functions with very few compensating controls. A reliable system of internal control necessitates an adequate segregation of duties so that no one individual handles a transaction from its inception to its conclusion without oversight.

Internal controls are critical as a means to ensure complete and accurate financial reporting as well as to provide a measure of safety against theft or fraud. Given these constraints, compensating controls can be achieved from the active oversight from the Board of Trustees. We have made some recommendations below that can help with this process. We strongly suggest you consider these recommendations.

General Ledger Reconciliations

Numerous adjusting journal entries were required to reconcile account balances and convert the general ledger to the accrual basis of accounting. We strongly recommend that all balance sheet accounts be reconciled on a timely basis each month. If necessary, these functions can be outsourced. Without proper reconciliations, monthly reporting to the Board of Trustees will likely not be complete and accurate.

Financial Reporting to the Board of Trustees and Finance Committee

We strongly recommend that the Board of Trustees and Finance Committee receive robust monthly financial reporting. This reporting, at a minimum, should include a balance sheet, statement of revenues and expenses, and budget to actual analysis.

The current reporting is limited to a quarterly budget to actual report which does not include a balance sheet, statement of revenues and expenses, and reconciliation. These reports will provide critical information to the Board of Trustees and Finance Committee that will provide them with the tools needed to meet their fiduciary responsibilities.

We further recommend that the budget to actual report be prepared from the general ledger and include a reconciliation to net assets presented on the balance sheet. We were not able to reconcile the actual results reported to the general ledger in many cases.

Preparation of Form 990 for District Exempt from Income Tax

As of the date of this letter, the District is attempting to have its tax-exempt status reinstated. The District's failure to file the Form 990 tax returns in a timely manner resulted in the recent revocation. We strongly recommend that a process be established to insure that future filings are made on a timely basis. The preparation of the filings can be outsourced; however, the ultimate responsibility for filing should be clearly established and monitored by written policies. We also recommend that a review be performed of the recent 990 filings to determine if amended filings are required to reflect the adjusting entries made during the audit process.

Following are descriptions of other identified deficiencies in internal control that we determined did not constitute as significant deficiencies or material weaknesses:

Additional Comments and Observations

Board Governance

As fiduciaries, the Board of Trustees have a legal responsibility for the management and oversight of the District's financial matters including establishing a system of internal controls. In addition to the above, the following are additional recommendations:

1. We have noted that the District has suffered recurring losses from operations in recent years and has a growing deficit in net assets. It is of immediate importance that the Board of Trustees develop an action plan to improve the situation. The plan should include a review of the budget and develop a plan to increase revenues and or reduce expenses and review all current activities and programs of the District.
2. We strongly recommend that the monthly expense reports of the Executive Director be approved by the District Governor or other designated individual. Also, the format of the expense report should be reviewed. Expenses should be detailed by date, time, place, and purpose of the expense so that the expense can be reviewed efficiently. Travel meetings should include individuals or groups in the meeting and a basic description of the purpose. A signed Excel spreadsheet can be used to provide the detail needed. Manual writing is generally difficult to read.
3. We recommend that the District Governor or another designated individual obtain access to the online credit card transactions and review the charges and balances on a monthly basis.
4. We recommend that the District Governor or another designated individual obtain access to the online bank activity and review bank activity on a frequent basis. Since the Executive Director performs all accounting functions, it is important to have oversight over cash functions.
5. We recommend that the District Governor or another designated individual and the Finance Committee review the QuickBooks financial statements on a monthly basis. This review would include the balance sheet, revenues and expenses, and a comparison of budget to actual. The Finance Committee should report their review and recommendations to the Board of Trustees.

QuickBooks Bookkeeping Functions

1. Financial reports including the balance sheet, statement of revenues and expenses, and many other reports can be generated directly from QuickBooks. It is our strong recommendation that these reports be generated from QuickBooks and be distributed to the Board of Trustee and others deemed appropriate.
2. During our audit, we noted that cash was not reconciled to the bank statement since February 2017, which was the date of conversion to QuickBooks. A monthly bank reconciliation is a critical bookkeeping function. We have discussed the QuickBooks reconciliation feature with the Executive Director and strongly advise that the reconciliations be performed immediately.

Additional Comments and Observations (continued)

QuickBooks Bookkeeping Functions (continued)

3. We recommend that credit card charges be recorded in QuickBooks in the month the charge is incurred. A liability should be charged for the credit card balance. Payments against the credit card should be posted against this account. The balance should be reconciled to the monthly statement.
4. We recommend that consideration be given to training the Administrative Assistant in basic QuickBooks functions such as basic data entry. This will not only save the Executive Director time, but will also provide cross-training and some segregation of duties.
5. We recommend consideration of some outsourcing of accounting functions to either a knowledgeable volunteer or to a paid accountant. The outsourcing of these functions can be limited to reconciling accounts and preparing financial reports. Several hours per month may be enough to be very effective. Having someone with basic accounting knowledge will help improve the accuracy of financial reporting and keep the records up-to-date.
6. We recommend using the QuickBooks online feature. This feature provides online access to files. This not only allows designated users access to information remotely, it also provides a secure, backup function in the event of a disaster.
7. QuickBooks also has payroll and accounts payable features that are currently not utilized. These features may be helpful and should be considered to help improve accounting. We can help you implement these functions.
8. We recommend that better documentation be maintained of deposit details. We recommend using QuickBooks to document the details of each deposit, including source, date, amount, and general ledger account. This can be printed and attached to the deposit slip to maintain both physical and electronic documentation. Deposit slips should include details of the deposit including source and reasons for the deposit.

General Issues

1. During our audit, we noted that the bank account of the Aktion Club was closed and consolidated with the District checking account. This transaction should be approved by the Board of Trustees. We strongly recommend that the District review its policy regarding the transfer of funds between affiliates. We further recommend that the financial activities of these other entities be monitored including preparation of detailed financial reports and the oversight of an active and engaged board.
2. During our audit, we noted a deposit on February 2, 2017 totaling \$4,715 for credit card deposits collected on behalf of the Key Club. We noted that these deposits were not remitted back to the Key Club. A liability has been established to reflect this on the financial statements.

Additional Comments and Observations (continued)

General Issues (continued)

3. Upon conversion to QuickBooks on March 1, 2017, separate clearing accounts were established by the Executive Director to better track this type of clearing activity. We strongly recommend that these accounts be closely monitored to verify that activity is properly clearing and that funds are transferred as appropriate on a timely basis.
4. During our 2015 audit, we noted that the annual District Key Club cash contribution was not received for the fiscal year ending September 30, 2015. The budget included a revenue of \$9,000 for this line item.
5. During our audits of the four years ended September 30, 2016, we noted significant general ledger activity in miscellaneous expense account numbers 422 and 529. We noted that these accounts included numerous transactions including transactions with the Key Club that were not reconciled. Over these years, we noted a net outflow from these accounts, which likely represents support provided to the Key Club.

These outflows have been presented on the financial statements as support provided to affiliated clubs.

As described above, effective March 1, 2017 separate clearing accounts have been established to track activity from affiliated Districts. It will be important to monitor these balances.

6. We noted that certain bills were paid after the due date and incurred late charges. To the extent possible, we recommend that invoices are paid timely to minimize these charges.
7. We noted that payments designated as medical expenses prior to January 1, 2017 were paid directly to employees. These payments were not part of a group plan and did not go through payroll, thus they may have been subject to payroll taxes. The Board of Trustees should be aware of this exposure.

This communication is intended solely for the information and use of management, others within the District, and the Board of Trustees and is not intended to be, and should not be, used by anyone other than these specified parties.

April _____, 2018
York, Pennsylvania



Finance Committee Report to the Board
07.17.18

The Committee has actively pursued the oversight functions the Board has charged it to perform. Based upon the data available from reports through the QuickBooks Online program, we are attaching the following reports, all generated for the Fiscal Year through June 10, 2018:

Balance Sheet – total assets \$59,581.93

Profit & Loss – net income \$55,247.82; Total Current Liabilities \$79,245.74

Check Detail Report – so the Board can see the extent of information provided

Deposit Detail Report – Indicating the extent of information provided

General Ledgers – which must be cross-referenced to the incomplete data provided by other reports.

(Budget – None has been entered into the system so no comparisons can be made by QB.)

(Payables – For the most part, payables are not entered in advance or upon receipt; for instance, recurring items such as rent, leases, internet services, are not recorded through the current fiscal year.)

We are also including a copy of the recently Board-Approved By-Law amendment.

An update to the Action Matrix previously distributed. We also note that Michele March, having been granted full access to QB, has yet to be asked to do anything with the system. It seems the authorization to allow her access implicitly carried with it the expectation she would begin entering data and we recommend the Board specifically direct Kevin Thomas to get Michele up to speed and reduce his workload. RKL is willing to facilitate her education.

During the last Board Meeting held by conference call, some suggested it was the responsibility of the Committee to create a plan to resolve the deficits. This was not part of the authorizing directive; however, the Committee has carried it forward as a Matrix Item and is willing to work with the Fundraising Committee to create an actionable plan. We ask the rhetorical questions-

Have all Board Members sold Kiwanis Ka\$h tickets?

Have all Board Members sponsored new Members?

Have all Board Members polled the Membership for revenue ideas?

Have all Board Members stressed the importance of Ad and Sponsor revenues for the DCON?

We do suggest the following items for consideration-

Increase Membership

Reduce costs further

Increase revenues – by non-dues increases, special programs, clothing sales, raffles, Member recognition, and hopefully many more.

Respectfully submitted.

Paul L. Kasoff, Chair

Attachments

PROPOSED DISTRICT BYLAW AMENDMENT

(Submitted and unanimously approved by the District Board of Trustees)

Article V, Section 1 (add – does not currently exist in the bylaws)

k. Finance

Article V, Section 2 (add – does not currently exist in the bylaws)

d. Finance Committee. In accordance with Kiwanis International requirements, the District shall have a standing Finance Committee. The Finance Committee shall consist of the Governor-elect, one (1) Trustee, one (1) District Kiwanian in good standing who is not a current member of the Board, and the District Treasurer. The Governor will appoint the Chair, and may appoint additional members to this Committee, subject to Board approval. The Finance Committee shall be responsible for the oversight and reporting of the District's finances, prepare a budget of estimated income and expenditures for submission to the District board, receive and review the annual audit, periodically review any financial reports prepared by the treasurer, and perform those duties and responsibilities detailed in District Policy.

Version: 009 SZ Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Milestone Due Date	Proposed Actions	Notes	Status COMPLETE 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	5/4/2018	<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 completed. 	<p>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.</p> <p>5/2 - Board approved to allow READ access to all Kiwanis Family Bank, Credit Card and Investment Accounts as well as allow READ access to SLP Administrators to their respective BANK accounts.</p> <p>5/21 - P & J have access to bank accounts not credit card accounts yet.</p> <p>6/4 - Completed. Kevin needs to just reset American Express CC.</p>	COMPLETE	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	5/4/2018	<ol style="list-style-type: none"> Investigate cloud licensing cost for quickbooks for at a minimum 3 users. Purchase Product Obtain training if needed. Work to migrate on-premise quickbooks database to the cloud quickbook version. Provide additional user access to approved users. <p>Action 6/4: 1. Paul to run sample reports to illustrate his read issue with deposit and check breakdown.</p>	<p>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.</p> <p>5/2 - Board approved purchase of Quickbooks for \$300 for the year and to allow District governor (READ), Finance Committee Chair (READ) and Executive Director (FULL) and Admin Asst (FULL) access to online Quickbooks product.</p> <p>Paul to set up a call with RKL to get clarity on what access is advisable for users with READ access within quickbooks.</p>	COMPLETE - Issue the deposits are shown but Paul can't see details in Quickbooks.	7
BUSINESS PROCESS IMPROVEMENT Separate the duties and responsibilities of financial related functions from those of the Executive Director, and assign to another individual. [Page 1, ¶ 5]	2	Paul Judy Sarah	TBD	<ol style="list-style-type: none"> Contact RKL to get specific examples of separation of financial duties that they are recommending. 	<p>4/30 - Need to verify exact recommendation.</p> <p>5/2/18 - Remove "ALL" word.</p> <p>6/4 - Paul to follow up with RKL.</p>		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	6/4/2018	<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 	<p>Provide space to indicate General Ledger (GL) account #s</p> <p>4/30 - Kevin to give blank form.</p> <p>*COMPLETED REC'D 4/30 EMAIL*</p> <p>5/2 - No Board approval needed, this is a policy decision which will come from Gov Elect.</p> <p>6/4 - Kevin to use KI form.</p>	COMPLETE	5

Finance Committee Action Plan

FOR PA KWANIS MANAGEMENT REVIEW ONLY

Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Milestone Due Date	Proposed Actions	Notes	Status COMPLETE OFF TRACK	RKL Item #
Develop training and education for Trustees regarding their fiduciary duties. [Page 4, ¶ 7]	2	Phil Paul Sarah	5/15/2018	Would like to prepare a training by LTG / Trustee training June 8-9, 2018.	5/2 - Appropriate materials found on the National Council of Non Profits website. Phil downloaded and is assembling them for distribution to Trustees and officers, along with District-specific material 5/21 - Phil put session together for Trustees training related to Fiduciary responsibility.	COMPLETE	12
Review and change, as required, the policy of the Board Finance Committee, so that its role is clearly defined in light of these Audit Recommendations.	1	Sarah Paul Phil	6/23/2018	1. Create policy for Board Finance Committee defining roles 2. Submit draft to Board for approval 3. Phil to draft a Amendment to bylaws to put Finance Committee as a standing committees. Add policy as policy. Need Board approval.	5/21 - Phil to have draft by 5/27. 6/4 -Phil to work on Bylaw update. Then send out by 6/8 and board should meet. Survey going out on time. 7/17 - Policy was revised based on Trustee revision as discussed on 6/13/18 board meeting and will be discussed further on 7/21/2018.		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	1. Phil to consult with Jennifer Crowell, Chair for Laws and Regulations. 2. Draft an amendment (if any) by 5/18/18. 2. Goals: to have a proposed amendment 30 days before District Convention	5/21 - Phil has been in contact with Jen and she will provide additional info but there are few questions remain. Kevin recommends to reach out to Diana (KI Bylaw) 6/4 - dependent on RKL #17 7/17 - Bylaw amendment has been approved by board for presentation to House of Delegates at DCON.	COMPLETE	18
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, ¶ 3,4; Page 3, ¶ 6]	2	Paul Sarah Phil	TBD	1. Review reports from Quickbooks 2. deliverable is monthly reports?	4/30 - Pending quickbooks Online license / purchase approval by board and migration of data from desktop to online. 5/21- quickbooks purchased. Paul and Kevin to meet tomorrow to start. 6/4 - Paul to send quickbook sample reports for committee to review.		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. 5/2 - Also develop policy to ensure that, as required by the IRS, the entire Board reviews and approves the annual 990 filing 6/4 - Audit Committee has developed RFP to get pricing for CPAs for this FY.		3

Finance Committee Action Plan

FOR PA KIWANIS MANAGEMENT REVIEW ONLY

Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Milestone Due Date	Proposed Actions	Notes	Status COMPLETE OFF TRACK	RKL Item #
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. 5/21- quickbooks purchased. Paul and Kevin to meet tomorrow to start. 6/4 - Paul to send quickbook sample reports for committee to review.	COMPLETE	10
Review and modify, as required, policies and procedures regarding internal transactions with 51P accounts. [Page 4, ¶ 7, Page 5, ¶ 1]	3	Paul Kevin			4/30 - pending quickbook online access. 5/21- quickbooks purchased. Paul and Kevin to meet tomorrow to start.	COMPLETE	11
Develop policies and procedures regarding payment of invoices prior to their due dates, to eliminate late fees. [Page 5, ¶ 6]	2	Paul Kevin		1. Bills need to be entered in Quickbooks as received. *Completed 6/4 by Kevin*	4/30 - pending quickbook online access. 5/21- quickbooks purchased. Paul and Kevin to meet tomorrow to start.	COMPLETE	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 Varr re Ideas for fundraising for District. 4/30 - Discuss with board on other ideas to eliminate deficit within a timeframe. 6/4 - Discussion on Ideas: Ads at Convention; replacement for midwinter 7/17 - Kelly Schaup initial fundraiser ideas plus and donations to District submitted OID 422 acct; must reconcile first. 5/21 - Kevin sent info to RKL and RKL had question. Kevin said that he will respond to RKL by Wed 5/23. 6/4 - RKL requesting additional detail submitted on 5/28 week and on 6/4. Kevin to work on it by 6/5.	COMPLETE	4
Reconcile all outstanding cash transactions. [Page 3, ¶ 8]	1	Kevin Paul	6/8/2018	All related items.	Transaction belongs to Key Club 5/21 - Kevin sent info to RKL and RKL had question. 6/4 - RKL requesting additional detail submitted on 5/28 week and on 6/4. Kevin to work on it by 6/5.	COMPLETE	8
Resolve February 2, 2017 Transaction, as noted in report. [Page 4, ¶ 8]	1	Kevin Paul	6/8/2018		Kevin to reconcile Key Club acct by 5/21/18 week. 5/21 - Kevin sent info to RKL and RKL had question. 6/4 - RKL requesting additional detail submitted on 5/28 week and on 6/4. Kevin to work on it by 6/5.	COMPLETE	9
Resolve 2014 - 15 Key Club contribution issue. [Page 5, ¶ 2]	1	Kevin Paul	6/8/2018		Kevin to reconcile Key Club acct by 5/21/18 week. 5/21 - Kevin sent info to RKL and RKL had question. 6/4 - RKL requesting additional detail submitted on 5/28 week and on 6/4. Kevin to work on it by 6/5.	COMPLETE	13

Finance Committee Action Plan

FOR PA KIWANIS MANAGEMENT REVIEW ONLY

Recommendation & Reference(s)	Priority (1=High 2=Medium 3=Low)	Assigned To	Milestone Due Date	Proposed Actions	Notes	Status COMPLETE OFF TRACK	RKL Item #
Reconcile open issues in FY 2015 - 16 transactions in accounts 422 and 529. [Page 5, ¶ 3]	1	Kevin Paul	6/8/2018		5/21 - Kevin sent info to RKL and RKL had question. 6/4 - RKL requesting additional detail submitted on 5/28 week and on 6/4. Kevin to work on it by 6/5.	COMPLETE	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

Management Report

KIWANIS INTERNATIONAL NTL HDQ K23 PA DIST
For the period ended

Prepared on
July 10, 2018

For management use only

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Profit and Loss

	Total
INCOME	115,400.02
300 Dues	6,015.00
301 New member fees	5,440.00
302 Raffle Revenue	10,500.00
306 Key Club Budget Contribution	850.00
307 Circle Budget Contribution	6,000.00
308 - Foundation Budget Contributio	4,451.11
311 Misc revenue	11,949.00
315 MW Reg fees	269.00
316 MW Sponsored Youth	12,488.27
320 Key leader conference	657.25
321 MW Clothing Sales	2,810.00
323 MW Sponsorships	77.13
345 Interest income	12,315.00
350 Member registration fees	45.00
351 Guest registration fees	8,265.00
353 Convention Sponsorships	360.00
360 Friday dinner	180.00
364 Sunday breakfast	-447.29
366 Int'l supplies commissions	1,010.00
368 Program ads	683.52
379 Friday breakfast	1,240.00
380 Thursday reception	1,175.00
381 Awards luncheon	1,225.00
382 Foundation luncheon	2,916.41
383 Governor's banquet	2,795.00
384 Friday dinner - D/C	555.00
386 Sunday breakfast - D/C	1,518.19
390 Holiday Party	210,742.61
Total Income	210,742.61
GROSS PROFIT	
EXPENSES	64,408.50
400 Salaries & wages	710.14
408 Employee benefits	5,701.05
409 Payroll taxes	16,524.12
415 Accounting & legal	955.95
422 General expense	502.00
424 Insurance	2,118.78
430 Equipment leases	739.28
431 Equipment maintenance	1,747.40
435 Interest	13,845.49
437 Rent	

	Total
440 Telephone	2,922.48
442 Postage	484.96
443 Supplies & printing	605.69
470 Raffle Expense	217.76
531 Board Meeting Stipend	786.95
535 Governors' travel	5,091.79
536 Governors' int'l conention	700.00
539 Sec-treas travel	5,296.93
540 Sec-treas int'l convention	1,005.53
543 Lt Governors' travel	2,718.50
544 Incoming Lt Governors' expenses	872.80
545 - Lt. Governor Training	4,109.03
550 Circle K administrator	2,142.25
555 Key Leader	-815.00
558 Aktion Club administrator	231.04
565 Keystone Kiwanian editor	750.00
566 Keystone Kiwanian expenses	250.00
567 We page costs	1,190.34
572 Membership development	332.94
573 New Club building	408.81
600 MW Audio Visual	74.40
604 MW District Board and Lt. Govs.	1,429.17
606 MW Registration Material	100.00
607 MW Speaker	979.66
615 - MW Guests	841.78
617 MW Credit Card Fees	1,538.56
620 MW Rental Fees	837.00
621 MW Meeting Package	10,584.56
630 MW Misc Exp	1,198.32
650 - Holiday Party Expense	8.19
651 Governor elect Expense	325.00
66900 Reconciliation Discrepancies	198.96
704 Dist Board of Trustees	265.00
706 Registration material	133.52
713 Miscellaneous	539.16
755 Badges & other registration mat	141.00
780 Convention Credit Card fees	-145.00
782 Foundation luncheon D/C	-50.00
786 Sunday breakfast D/C	-60.00
Total Expenses	155,494.79
NET OPERATING INCOME	55,247.82
NET INCOME	\$55,247.82

Balance Sheet

Period Ending 31-12-2013

Total

ASSETS

Current Assets

Bank Accounts

101 Cash checking account	53,236.08
105 Cash saving account	560.05
Total Bank Accounts	53,796.13

Other Current Assets

115 Loan receivable - PA Circle K	1,750.00
118 Inventory in Office	864.80
125 Prepaid expenses	1,721.00
126 Prepaid rent	1,450.00
Total Other Current Assets	5,785.80

Total Current Assets

59,581.93

Fixed Assets

146 Furniture and equipment	34,368.79
147 Accumulated depreciation	-34,368.79
Total Fixed Assets	0.00

TOTAL ASSETS

\$59,581.93

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 Accounts Payable	11,268.40
Total Accounts Payable	11,268.40

Other Current Liabilities

200 Bank credit line	29,428.07
201 Current portion L/T debt	5,827.65
202 Credit Card Payable	14,664.21
203 Social Security Payable	0.03
204 FIT Payable	-15.38
205 PIT payable	437.26
206 LIT payable	322.21
208 Medicare Payable	-0.02
220 Accrued Salaries and Vacation	5,477.00
225 Loan payable - Key Club	4,715.00
226 Loan payable - PA Circle K	1,750.00
230 Due to Action Clubs	5,371.31
Total Other Current Liabilities	67,977.34

Total Current Liabilities

79,245.74

Long-Term Liabilities

800 Key Club Payments Received	-12.18
801 Circle K Payments Received	-109.26

	Total
802 Pennsylvania Kiwanis Foundation	175.00
804 Key Club American Express Pay	-17,209.78
805 Circle K AMEX Payment	-0.44
808 Centennial Club CC Payments	390.00
Total Long-Term Liabilities	-16,766.66
Total Liabilities	62,479.08
Equity	
275 Unrestricted net assets	-51,853.99
32000 *Unrestricted Net Assets	-6,290.98
Net Income	55,247.82
Total Equity	-2,897.15
TOTAL LIABILITIES AND EQUITY	\$59,581.93

KIWANIS INTERNATIONAL NTL HDQ K23 PA DIST

STATEMENT OF CASH FLOWS

October 1, 2017 - July 10, 2018

	TOTAL
OPERATING ACTIVITIES	
Net Income	55,247.82
Adjustments to reconcile Net Income to Net Cash provided by operations:	
20000 Accounts Payable	11,268.40
200 Bank credit line	-212.41
202 Credit Card Payable	-6,578.39
203 Social Security Payable	0.03
204 FIT Payable	-15.38
205 PIT payable	212.42
206 LIT payable	-16.37
208 Medicare Payable	-0.02
225 Loan payable - Key Club	0.00
230 Due to Action Clubs	-271.18
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	4,387.10
Net cash provided by operating activities	\$59,634.92
FINANCING ACTIVITIES	
800 Key Club Payments Received	167.82
801 Circle K Payments Received	-109.26
802 Pennsylvania Kiwanis Foundation	30.00
804 Key Club American Express Pay	-16,249.42
805 Circle K AMEX Payment	0.00
808 Centennial Club CC Payments	-90.00
Net cash provided by financing activities	\$ -16,250.86
NET CASH INCREASE FOR PERIOD	\$43,384.06
Cash at beginning of period	10,412.07
CASH AT END OF PERIOD	\$53,796.13

KIWANIS INTERNATIONAL NTL HDQ K23 PA DIST

BALANCE SHEET DETAIL

As of July 10, 2018

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
ASSETS									
101 Cash checking account									
									9,852.02
									8,238.96
							\$615.06	-615.06	7,154.60
10/01/2017	Check	1208	Kevin E. Thomas		-Split-		\$2,082.36	-2,082.36	6,788.41
10/01/2017	Check	1206	Kevin E. Thomas		-Split-		\$366.19	-366.19	6,738.41
10/01/2017	Check	1207	Michelle March	37.5hrs @ \$13.50/hr	-Split-		\$50.00	-50.00	6,738.41
10/06/2017	Check	1210	pennsylvania Kiwanis Foundation	802 Pennsylvania Kiwanis Foundation	497 Rent		\$1,524.53	-1,524.53	5,213.88
10/06/2017	Check	1209	Blue Mountain Properties	Mileage in January and TLC expenses	-Split-		\$307.38	-307.38	4,906.50
10/06/2017	Check	1212	Barbara Byers	440 Telephone			\$233.53	-233.53	4,672.97
10/06/2017	Check	1211	Comcast	acct 8993 11 058 0172095	230 Due to Action Clubs		\$89.05	-89.05	4,583.92
10/06/2017	Check	1219	Karen Sears	TLC Expenses	-Split-		\$1,023.32	-1,023.32	3,560.60
10/06/2017	Check	AWT	American Express	#19503817121172	443 Supplies & printing		\$8.97	-8.97	3,551.63
10/09/2017	Check	1215	Crystal Springs	Deposit		\$2,090.00		2,090.00	5,841.63
10/09/2017	Deposit			802 Pennsylvania Kiwanis Foundation	230 Due to Action Clubs		\$20.59	-20.59	5,821.04
10/09/2017	Check	1214	Era Aktion Club	Meals for Amy and Tim	-Split-		\$225.02	-225.02	5,846.06
10/12/2017	Deposit			Deposit			\$224.84	-224.84	5,621.22
10/16/2017	Check	AWT	Pennsylvania Department of Revenue	206 PIT payable					5,040.42
10/16/2017	Check	1216	Bella Events & Catering	Aktion club convention	230 Due to Action Clubs		\$580.80	-580.80	3,184.52
10/16/2017	Check	AWT	United States Treasury		-Split-		\$1,845.90	-1,845.90	1,112.16
10/16/2017	Check	1217	Kevin E. Thomas		-Split-		\$2,082.36	-2,082.36	1,157.16
10/16/2017	Deposit			Deposit	366 Int'l supplies commissions		\$46.00	46.00	435.87
10/16/2017	Check	1218	Michelle March	67.5hrs @ \$13.50/hr	-Split-		\$721.28	-721.28	1,855.87
10/19/2017	Deposit			Deposit		\$1,420.00		1,420.00	2,555.87
10/23/2017	Deposit			Deposit		\$700.00		700.00	2,555.87
10/30/2017	Check	AWT	PA Unemployment Bureau	409 Payroll taxes	-Split-		\$15.56	-15.56	2,540.31
10/30/2017	Check	AWT	Keystone Collections Group	206 LIT payable			\$355.64	-355.64	2,184.67
10/31/2017	Deposit			Deposit	-Split-		\$250.00	250.00	2,434.67
10/31/2017	Deposit			Interest			\$8.76	8.76	2,443.43
10/31/2017	Deposit			Deposit			\$250.00	250.00	2,693.43
10/31/2017	Deposit	DEP		Interest			\$1.45	1.45	2,694.88
10/31/2017	Journal Entry	26		To record opening balance adjustment needed for 10/31/17 bank reconciliation	-Split-		\$336.50	336.50	3,031.38
10/31/2017	Check			Service Charge			\$76.86	-76.86	2,954.72
10/31/2017	Check			Service Charge			\$68.20	-68.20	2,886.52
11/01/2017	Check	1219	Kevin E. Thomas		-Split-		\$2,082.36	-2,082.36	784.16
11/01/2017	Deposit			Deposit			\$120.00	120.00	904.16
11/01/2017	Check	1220	Michelle March	75 hrs @ \$13.50	-Split-		\$810.07	-810.07	84.09
11/02/2017	Deposit			Deposit			\$1,100.00	1,100.00	1,194.09
11/02/2017	Check	1221	Kevin E. Thomas		-Split-		\$989.16	-989.16	204.93
11/02/2017	Deposit			Deposit			\$5,000.00	5,000.00	6,204.93
11/02/2017	Check	1222	Pennsylvania Circle K	225 Loan payable - Key Club			\$1,100.00	-1,100.00	4,104.93
11/03/2017	Check	1223	Blue Mountain Properties	801 Circle K Payments Received			\$1,524.37	-1,524.37	2,580.56
11/03/2017	Check	AWT	American Express	497 Rent	-Split-		\$899.47	-899.47	1,881.09
11/03/2017	Deposit			Deposit			\$100.00	100.00	1,781.09
11/03/2017	Check	1234	John Mazurowski	Board Meeting Stipend			\$100.00	-100.00	1,681.09
11/03/2017	Check	1230	Robert Gilson	Lt. Governor stipend			\$445.00	-445.00	1,236.09
11/10/2017	Check	1226	michael Coolbaugh	Board Meeting Stipend	-Split-		\$365.00	-365.00	871.09
11/10/2017	Deposit			Deposit			\$200.00	200.00	1,071.09
11/10/2017	Check	1228	Judith A. Raub	Governor elect - Membership Pins			\$325.00	-325.00	746.09
11/10/2017	Check	1225	Comcast	acct 8993110580172095			\$233.77	-233.77	512.32
11/10/2017	Check	1233	Brett Cutright	440 Telephone			\$250.00	-250.00	262.32
11/10/2017	Check	1229	The Cincinnati Insurance Company	565 Keystone Kiwanian editor			\$95.00	-95.00	167.32
11/10/2017	Check	1236	John H. Grab	424 Insurance	-Split-		\$4,655.52	-4,655.52	-4,488.20
11/10/2017	Check	1235	Ben Otaifout	Convention Stipend			\$225.00	-225.00	-4,713.20
11/10/2017	Check	1231	De Lage Landen Financial Services	Acct 129954	-Split-		\$304.22	-304.22	-5,017.42
11/10/2017	Check	1227	Mimi Dow	Midwinter Stipend			\$150.00	-150.00	-5,167.42
11/10/2017	Check	1224	Barbara Byers	804 MW District Board and Lt. Govs.	-Split-		\$523.32	-523.32	-5,690.74
11/10/2017	Check	1237	Pennsylvania Circle K	550 Circle K administrator			\$106.00	-106.00	-5,796.74
11/10/2017	Check	1232	The Paul Revere Life Insurance Company	408 Employee benefits			\$278.51	-278.51	-6,075.25
11/11/2017	Check	1241	Pennsylvania Kiwanis	808 Centennial Club CC Payments			\$100.00	-100.00	-6,175.25
11/11/2017	Check	1239	Mid Penn Bank	Loan 500058649			\$256.88	-256.88	-6,431.93
11/11/2017	Check	1238	Crystal Springs	Acct 18503817121172			\$5.98	-5.98	-6,437.91
11/11/2017	Check	1240	Kiwanid Club of Centennial Internet	Credit card payments processed less \$100.00 for convention ad			\$1,100.00	-1,100.00	-7,537.91
11/14/2017	Check	1244	Dauphin County Treasurer	Small games			\$125.00	-125.00	-7,662.91
11/14/2017	Deposit			Deposit			\$12,127.77	12,127.77	4,464.86

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
11/15/2017	Check	1243	Michelle March	76 hours @ \$13.50/hour	-Split-		\$810.07	-810.07	3,864.79
11/15/2017	Check	AWT	United States Treasury		-Split-	\$1,768.44		-1,768.44	1,886.35
11/15/2017	Check	1242	Kevin E. Thomas		-Split-	\$2,082.36		-2,082.36	-196.01
11/15/2017	Check	AWT	Commonwealth of Pennsylvania		205 PIT payable	\$209.30		-209.30	-405.31
11/22/2017	Check	1245	pennsylvania Kiwanis Foundation		802 Pennsylvania Kiwanis Foundation	\$2,090.00		-2,090.00	-2,495.31
11/22/2017	Deposit			Deposit	-Split-	\$39,142.00		39,142.00	36,646.69
11/29/2017	Deposit			Deposit	-Split-	\$1,644.22		1,644.22	38,290.91
11/30/2017	Check			Service Charge	617 MW Credit Card Fees		\$154.36	-154.36	38,136.55
11/30/2017	Deposit			Interest	345 Interest Income	\$4.50		4.50	38,141.05
11/30/2017	Journal Entry	27		Balance Adjustment	-Split-	\$0.28		0.28	38,141.33
12/01/2017	Check	1248	Michelle March	52.5 hrs @ \$13.50 per hour	-Split-		\$543.74	-543.74	37,597.59
12/01/2017	Check	1247	Kevin E. Thomas		-Split-		\$287.89	-287.89	37,309.70
12/01/2017	Check	1248	Kevin E. Thomas		-Split-		\$2,082.36	-2,082.36	35,227.34
12/04/2017	Check	1257	Kathleen Dumer	Lt. Governor year end stipend	543 Lt Governors' travel	\$1,319.02		-1,319.02	33,908.32
12/04/2017	Check	1256	Amerus Life Insurance Company	D0108693H	408 Employee benefits	\$430.63		-430.63	33,477.69
12/04/2017	Check	1261	Michelle March	postage	442 Postage	\$14.05		-14.05	33,463.64
12/04/2017	Check	1260	American Express	Lt. Governor stipends	-Split-	\$964.64		-964.64	32,499.00
12/04/2017	Deposit			Deposit	-Split-	\$18,843.00		18,843.00	51,342.00
12/04/2017	Check	1262	De Lage Landen Financial Services	Account 129954	-Split-		\$320.36	-320.36	51,021.64
12/04/2017	Check	1258	Susan Gabriel	Lt. Governor Stipend Year end	543 Lt Governors' travel	\$124.32		-124.32	50,897.32
12/04/2017	Check	1255	Comcast	Account 8993 11 058 017 2095	440 Telephone	\$243.31		-243.31	50,654.01
12/04/2017	Check	1253	Barbara Byers	Aktion Club Convention	230 Due to Aktion Clubs	\$250.22		-250.22	50,403.79
12/04/2017	Check	1254	Kiwanis Foundation of Allentown	100th Anniversary - Thomas reservation	539 Sec-treas travel	\$60.00		-60.00	50,343.79
12/04/2017	Check	1251	The Cincinnati Insurance Company	Account # 1000157768	424 Insurance		\$25.00	-25.00	50,318.79
12/04/2017	Check	1246	RKL LLP	Invoice 263717	415 Accounting & legal	\$7,000.00		-7,000.00	43,318.79
12/04/2017	Check	1259	UPS Store #2204		415 Accounting & legal	\$24.12		-24.12	43,294.67
12/04/2017	Check	1250	Blue Mountain Properties	December	437 Rent	\$1,542.37		-1,542.37	41,752.30
12/04/2017	Check	1252	Karen Sears	Aktion Club Convention	230 Due to Aktion Clubs	\$430.23		-430.23	41,322.07
12/05/2017	Check	AWD	American Express		-Split-	\$23,711.00		-23,711.00	17,611.07
12/05/2017	Check	1263	Matthew J. Wise		572 Membership development	\$332.94		-332.94	17,278.13
12/07/2017	Deposit			Deposit	808 Centennial Club CC Payments	\$120.00		120.00	17,398.13
12/07/2017	Deposit			Deposit	-Split-	\$5,075.51		5,075.51	22,473.64
12/07/2017	Deposit			Deposit	-Split-	\$14,870.00		14,870.00	37,343.64
12/07/2017	Deposit			Deposit	808 Centennial Club CC Payments	\$240.00		240.00	37,583.64
12/14/2017	Deposit			Deposit	-Split-	\$15,345.00		15,345.00	52,928.64
12/14/2017	Deposit			Deposit	808 Centennial Club CC Payments	\$120.00		120.00	53,048.64
12/15/2017	Check	1272	The Cincinnati Insurance Company	#1000157768	424 Insurance		\$25.00	-25.00	53,023.64
12/15/2017	Check	1265	Michelle March	60 hours @ \$13.50	-Split-		\$632.52	-632.52	52,391.12
12/15/2017	Check	1266	Pennsylvania Key Club		225 Loan payable - Key Club	\$17,000.00		-17,000.00	35,391.12
12/15/2017	Check	1269	kiwanis International	D&O Insurance payment	424 Insurance	\$800.00		-800.00	34,591.12
12/15/2017	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable	\$227.95		-227.95	34,363.17
12/15/2017	Check	AWD	United States Treasury		-Split-	\$1,861.40		-1,861.40	32,501.77
12/15/2017	Check	1267	kiwanis Club of Collegeville		300 Dues	\$200.00		-200.00	32,301.77
12/15/2017	Check	1271	De Lage Landen Financial Services	Inv #57197785	-Split-	\$320.36		-320.36	31,981.41
12/15/2017	Check	1268	Brother's Brother	Aktion Club Donation	230 Due to Aktion Clubs	\$200.00		-200.00	31,781.41
12/15/2017	Check	1270	Crystal Springs	Acct #19503617121172	443 Supplies & printing	\$5.98		-5.98	31,775.43
12/15/2017	Check	1264	Kevin E. Thomas		-Split-	\$2,082.36		-2,082.36	29,693.07
12/21/2017	Deposit			Deposit	808 Centennial Club CC Payments	\$120.00		120.00	29,813.07
12/21/2017	Deposit			Deposit	-Split-	\$6,175.00		6,175.00	35,988.07
12/21/2017	Deposit			Deposit	-Split-	\$1,057.89		1,057.89	37,045.96
12/21/2017	Check	1274	Mid Penn Bank	#500058849	435 Interest		\$161.66	-161.66	36,884.30
12/21/2017	Deposit			Deposit	-Split-	\$734.00		734.00	37,618.30
12/21/2017	Check	1275	Eberly Designs		565 Keystone Kiwanian editor	\$250.00		-250.00	37,368.30
12/21/2017	Check	1273	Kiwanis Club of Centennial Internet	Credit Card Payments processed	808 Centennial Club CC Payments	\$1,270.00		-1,270.00	36,098.30
12/31/2017	Journal Entry	28		December statement adjustment	-Split-	\$50.00		-50.00	36,048.30
12/31/2017	Journal Entry	28		Balance Adjustment	-Split-	\$200.00		-200.00	35,848.30
01/03/2018	Check	1279	Blue Mountain Properties	January Lease Payment	437 Rent	\$1,542.37		-1,542.37	34,306.93
01/03/2018	Check	1277	Michelle March	90 hrs @ \$13.50/hr	-Split-		\$277.41	-277.41	34,028.52
01/03/2018	Check	1278	Kevin E. Thomas		540 Sec-treas Int'l convention	\$538.73		-538.73	33,489.79
01/03/2018	Check	1276	Kevin E. Thomas		-Split-	\$2,107.38		-2,107.38	31,382.43
01/04/2018	Check	1281	Dauphin County Treasurer	Small Games Special Permit	470 Raffle Expense	\$25.00		-25.00	31,357.43
01/04/2018	Check	1280	Comcast	acct 8993 11 058 0172095	440 Telephone	\$233.81		-233.81	31,123.62
01/04/2018	Check	AWD	American Express		-Split-	\$1,302.86		-1,302.86	29,820.76
01/05/2018	Deposit			Deposit	-Split-	\$571.31		571.31	30,392.27
01/05/2018	Deposit			Deposit	808 Centennial Club CC Payments	\$120.00		120.00	30,512.27
01/08/2018	Deposit			Deposit	-Split-	\$220.00		220.00	30,732.27
01/08/2018	Check	1282	United States Treasury		422 General expense	\$850.00		-850.00	29,882.27
01/10/2018	Check	1298	Jennifer Vane		573 New Club building	\$14.72		-14.72	29,867.55
01/10/2018	Check	1285	Pennsylvania Kiwanis		-Split-	\$128.69		-128.69	29,738.86
01/10/2018	Check	1289	Kate Faryo		573 New Club building	\$10.28		-10.28	29,728.58
01/10/2018	Check	1281	Bonnie MacDonald		573 New Club building	\$10.12		-10.12	29,718.46

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
01/10/2018	Check	1298	Dennis Pennington		573 New Club building		\$4.48	-4.48	28,719.98
01/10/2018	Check	1297	Lori Tomczak		573 New Club building		\$3.16	-3.16	28,716.82
01/10/2018	Check	1299	Sarah Zulusta		573 New Club building		\$5.20	-5.20	28,705.62
01/10/2018	Check	1302	Kathleen Dumer		573 New Club building		\$100.00	-100.00	28,605.62
01/10/2018	Check	1301	Judith A. Raub		573 New Club building		\$87.20	-87.20	28,518.42
01/10/2018	Check	1283	Crystal Springs	# 19503817121172	443 Supplies & printing		\$5.88	-5.88	28,512.44
01/10/2018	Check	1286	Cathy Szymanski	Lingiestown payment	-Split-	\$930.89		-930.89	28,581.55
01/10/2018	Check	1290	Meg Gutshall		573 New Club building		\$3.54	-3.54	28,577.91
01/10/2018	Check	1284	kiwanis Club of Mountoursville		539 Sec-treas travel		\$20.00	-20.00	28,557.91
01/10/2018	Check	1300	Stefanie Stamatopoulus		573 New Club building		\$52.00	-52.00	28,505.91
01/10/2018	Deposit			Deposit	-Split-	\$579.31		579.31	29,085.22
01/10/2018	Check	1295	Marta Shavelle		573 New Club building		\$11.56	-11.56	29,073.66
01/10/2018	Check	1294	Karen Sears		573 New Club building		\$5.20	-5.20	29,068.46
01/10/2018	Check	1296	Eilizabeth Smolinski		573 New Club building		\$2.84	-2.84	29,065.62
01/10/2018	Check	1292	Lillian Mateja		573 New Club building		\$3.00	-3.00	29,062.62
01/10/2018	Check	1287	kiwanis Club of Lingiestown		300 Dues		\$500.00	-500.00	28,462.62
01/10/2018	Check	1288	Jennifer Crowell		573 New Club building		\$14.52	-14.52	28,448.10
01/11/2018	Deposit			Deposit	-Split-	\$395.00		395.00	28,843.10
01/11/2018	Deposit			Deposit	-Split-	\$8,825.00		8,825.00	37,668.10
01/12/2018	Deposit			Deposit	-Split-	\$495.00		495.00	38,263.10
01/12/2018	Deposit			Deposit	-Split-	\$326.69		326.69	38,589.79
01/13/2018	Check	1304	Michelle March	60 hours @ \$13.50/hour	-Split-		\$632.52	-632.52	37,957.27
01/13/2018	Check	1307	Centennial e-Kiwanis payments		808 Centennial Club CC Payments		\$1,130.00	-1,130.00	36,827.27
01/13/2018	Check	AWD	United States Treasury		-Split-	\$1,733.94		-1,733.94	35,093.33
01/13/2018	Check	1305	De Lage Londen Financial Services		-Split-	\$304.22		-304.22	34,789.11
01/13/2018	Check	AWD	Pennsylvania Department of Revenue		200 Bank credit line		\$212.41	-212.41	34,576.70
01/13/2018	Check	1306	Higher Information Group		443 Supplies & printing		\$94.34	-94.34	34,482.36
01/13/2018	Check	1303	Kevin E. Thomas		-Split-	\$2,107.36		-2,107.36	32,375.00
01/16/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	32,450.44
01/19/2018	Deposit			Deposit	315 MW Reg fees	\$156.00		156.00	32,606.44
01/19/2018	Deposit			Deposit	-Split-	\$938.74		938.74	33,545.18
01/19/2018	Deposit			Deposit	390 Holiday Party	\$345.00		345.00	33,890.18
01/19/2018	Deposit			Deposit	315 MW Reg fees	\$150.88		150.88	34,041.06
01/19/2018	Deposit			Deposit	808 Centennial Club CC Payments	\$120.00		120.00	34,161.06
01/22/2018	Deposit			Deposit	315 MW Reg fees	\$226.32		226.32	34,387.38
01/24/2018	Deposit			Deposit	315 MW Reg fees	\$226.32		226.32	34,613.70
01/24/2018	Check	1308	Pennsylvania Kiwanis		617 MW Credit Card Fees		\$20.48	-20.48	34,593.22
01/24/2018	Deposit			Deposit	-Split-	\$30.00		30.00	34,623.22
01/24/2018	Check	1311	Quill.com		-Split-		\$776.22	-776.22	33,847.00
01/24/2018	Check	1310	John Mazurowski		531 Board Meeting Stipend		\$100.00	-100.00	33,747.00
01/24/2018	Check	1313	Mid Penn Bank	Loan # 500058649	485 Interest	\$125.34		-125.34	33,621.66
01/24/2018	Check	1312	Capital Business Systems	Acct HB0336; Inv 289463 & 289468	-Split-	\$616.58		-616.58	33,005.08
01/24/2018	Check	1309	Jennifer Vare	Raffle tickets	470 Raffle Expense		\$87.76	-87.76	32,917.32
01/24/2018	Deposit			Deposit	315 MW Reg fees	\$78.00		78.00	33,015.32
01/24/2018	Deposit			Deposit	315 MW Reg fees	\$156.00		156.00	33,171.32
01/25/2018	Deposit			Deposit	-Split-	\$1,099.98		1,099.98	34,271.30
01/25/2018	Deposit			Deposit	-Split-	\$7,785.00		7,785.00	42,056.30
01/25/2018	Deposit			Deposit	-Split-	\$270.00		270.00	42,326.30
01/28/2018	Check	AWD	American Express		-Split-		\$4,686.04	-4,686.04	37,640.26
01/28/2018	Check	AWD	Keystone Collections Group		206 LIT payable		\$398.58	-398.58	37,241.68
01/28/2018	Check	AWD	PA Unemployment Bureau		409 Payroll taxes		\$14.81	-14.81	37,226.87
01/28/2018	Check	1315	United States Treasury	2017 Form 940 Payment	409 Payroll taxes		\$84.00	-84.00	37,142.87
01/28/2018	Check	1314	United States Treasury	EIN #23-1480767 Fourth Quarter Form 941 2017	409 Payroll taxes		\$50.04	-50.04	37,092.83
01/29/2018	Deposit			Deposit	-Split-	\$178.00		178.00	37,270.83
01/30/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	37,346.27
01/30/2018	Deposit			Deposit	-Split-	\$370.00		370.00	37,716.27
01/31/2018	Deposit			Interest	345 Interest Income	\$10.26		10.26	37,726.53
01/31/2018	Check			Service Charge	617 MW Credit Card Fees		\$140.81	-140.81	37,585.72
01/31/2018	Deposit	Dep		Ignitia	311 Misc revenue	\$12.00		12.00	37,597.72
01/31/2018	Deposit			Deposit	315 MW Reg fees	\$302.06		302.06	37,900.78
02/01/2018	Deposit			Deposit	-Split-	\$300.00		300.00	38,200.78
02/01/2018	Check	1317	Kevin E. Thomas		-Split-		\$2,137.35	-2,137.35	36,063.43
02/01/2018	Check	1318	Michelle March	82.5 hrs @ \$13.50/hr	-Split-		\$998.85	-998.85	35,064.58
02/01/2018	Deposit			Deposit	353 Convention Sponsorships	\$500.00		500.00	35,564.58
02/01/2018	Deposit			Deposit	-Split-	\$178.00		178.00	35,742.58
02/01/2018	Check	1316	Kevin E. Thomas		-Split-		\$191.81	-191.81	35,550.77
02/02/2018	Deposit			Deposit	801 Circle K Payments Received	\$899.12		899.12	36,449.89
02/03/2018	Check	1325	Pennsylvania Circle K		801 Circle K Payments Received		\$968.82	-968.82	35,481.07
02/03/2018	Check	1329	Pennsylvania Key Club		800 Key Club Payments Received	\$65.00		-65.00	35,416.07
02/03/2018	Check	1324	kiwanis International	Key Leader Payment	320 Key leader conference	\$3,035.00		-3,035.00	32,381.07
02/03/2018	Check	1321	Comcast		440 Telephone	\$236.48		-236.48	32,144.59
02/03/2018	Check	1319	Pennsylvania Kiwanis		617 MW Credit Card Fees	\$25.85		-25.85	32,118.74
02/03/2018	Check	1320	Blue Mountain Properties	February Rent	437 Rent	\$1,542.37		-1,542.37	30,576.37
02/03/2018	Check	1322	Pennsylvania Circle K		801 Circle K Payments Received		\$85.00	-85.00	30,491.37
02/05/2018	Deposit			Deposit	-Split-	\$441.58		441.58	30,932.95

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
02/05/2018	Deposit			Deposit	-Split-	\$434.00		434.00	31,405.94
02/05/2018	Check	1327	Michelle March	Postage	442 Postage		\$6.70	-6.70	31,399.24
02/05/2018	Check	1326	Kiwanis Club of Harrisburg		539 Sec-treas travel		\$100.00	-100.00	31,299.24
02/07/2018	Deposit			Deposit	315 MW Reg fees	\$150.88		150.88	31,450.12
02/09/2018	Deposit			Deposit	-Split-	\$3,948.54		3,948.54	35,398.66
02/09/2018	Deposit			Deposit	315 MW Reg fees	\$151.88		151.88	35,550.24
02/12/2018	Deposit			Deposit	-Split-	\$3,463.00		3,463.00	39,013.24
02/12/2018	Deposit			Deposit	315 MW Reg fees	\$302.36		302.36	39,315.60
02/12/2018	Deposit			Deposit	801 Circle K Payments Received	\$581.70		581.70	39,897.30
02/12/2018	Deposit			Deposit	315 MW Reg fees	\$151.18		151.18	40,048.48
02/14/2018	Check	AWD	United States Treasury		-Split-		\$1,687.48	-1,687.48	38,361.00
02/14/2018	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable		\$203.08	-203.08	38,157.92
02/14/2018	Deposit			Deposit	315 MW Reg fees	\$528.38		528.38	38,686.30
02/15/2018	Deposit			Deposit	-Split-	\$788.00		788.00	39,474.30
02/15/2018	Deposit			Deposit	-Split-	\$8,950.00		8,950.00	48,424.30
02/15/2018	Deposit			Deposit	-Split-	\$1,014.00		1,014.00	49,438.30
02/15/2018	Check	1330	Pennsylvania Circle K		801 Circle K Payments Received		\$1,739.82	-1,739.82	47,708.48
02/15/2018	Deposit			Deposit	315 MW Reg fees	\$377.20		377.20	48,085.68
02/15/2018	Check	1332	Judith A. Raub		535 Governors' travel		\$314.00	-314.00	47,771.68
02/15/2018	Check	1331	Crystal Springs		Acct19503817121172		\$5.98	-5.98	47,765.70
02/15/2018	Check	1328	Kevin E. Thomas		443 Supplies & printing		\$2,137.36	-2,137.36	45,628.34
02/15/2018	Check	1333	De Lage Landen Financial Services		Acct 129954; Inv 58138054		\$304.22	-304.22	45,324.12
02/15/2018	Check	1329	Michelle March		-Split-		\$729.07	-729.07	44,605.05
02/15/2018	Check	1334	Pennsylvania Kiwanis		617 MW Credit Card Fees		\$59.94	-59.94	44,545.11
02/16/2018	Deposit			Deposit	801 Circle K Payments Received	\$464.88		464.88	45,009.99
02/16/2018	Check	1335	Kelly Shaup		550 Circle K administrator		\$141.84	-141.84	44,868.15
02/16/2018	Deposit			Deposit	315 MW Reg fees	\$78.00		78.00	44,946.15
02/16/2018	Deposit			Deposit	-Split-	\$475.26		475.26	45,421.41
02/16/2018	Deposit			Deposit	-Split-	\$1,221.87		1,221.87	46,643.28
02/20/2018	Deposit			Deposit	-Split-	\$884.08		884.08	47,527.36
02/21/2018	Deposit			Deposit	-Split-	\$1,103.66		1,103.66	48,631.02
02/22/2018	Deposit			Deposit	800 Key Club Payments Received	\$6,247.00		6,247.00	54,878.02
02/22/2018	Deposit			Deposit	800 Key Club Payments Received	\$14,436.00		14,436.00	69,314.02
02/22/2018	Deposit			Deposit	-Split-	\$1,349.94		1,349.94	70,663.96
02/23/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	70,739.40
02/23/2018	Check	1336	Karen Saxe Eppley		607 MW Speaker		\$350.00	-350.00	70,389.40
02/25/2018	Check	AWD	American Express		-Split-		\$871.33	-871.33	69,518.07
02/25/2018	Check	1338	Mtd Penn Bank		435 Interest		\$142.02	-142.02	69,376.05
02/25/2018	Check	1337	Pennsylvania Circle K		Acct 500058648		\$1,990.38	-1,990.38	67,385.67
02/26/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	67,461.11
02/27/2018	Deposit			Deposit	315 MW Reg fees	\$78.00		78.00	67,539.11
02/27/2018	Deposit			Deposit	315 MW Reg fees	\$301.76		301.76	67,840.87
02/28/2018	Check			Services Charge	617 MW Credit Card Fees		\$174.35	-174.35	67,666.52
02/28/2018	Deposit			Deposit	311 Misc revenue	\$12.00		12.00	67,678.52
02/28/2018	Deposit			Deposit	315 MW Reg fees	\$226.32		226.32	67,904.84
02/28/2018	Deposit			Deposit	Interest	\$11.34		11.34	67,916.18
02/28/2018	Journal Entry	30		Balance Adjustment	-Split-	\$0.76		0.76	67,916.94
03/01/2018	Check	1340	Kevin E. Thomas		-Split-		\$521.66	-521.66	67,395.28
03/01/2018	Check	1342	Kevin E. Thomas		-Split-		\$2,137.36	-2,137.36	65,257.92
03/01/2018	Deposit			Deposit	-Split-	\$356.00		356.00	65,613.92
03/01/2018	Check	1341	Michelle March		72 hours @ \$13.50/hour		\$782.25	-782.25	64,831.67
03/01/2018	Deposit			Deposit	-Split-	\$471.38		471.38	65,303.05
03/01/2018	Deposit			Deposit	-Split-	\$5,823.99		5,823.99	71,127.04
03/01/2018	Deposit			Deposit	-Split-	\$1,290.00		1,290.00	72,417.04
03/01/2018	Check	1339	Blue Mountain Properties		March Lease payment		\$1,542.97	-1,542.97	70,874.07
03/02/2018	Deposit			Deposit	437 Rent	\$183.00		183.00	71,057.07
03/06/2018	Deposit			Deposit	-Split-	\$377.20		377.20	71,434.27
03/07/2018	Deposit			Deposit	315 MW Reg fees	\$226.62		226.62	71,660.89
03/08/2018	Check	AWD	Credit Card Refund		800 Key Club Payments Received		\$40.00	-40.00	71,620.89
03/08/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	71,696.33
03/08/2018	Deposit			Deposit	-Split-	\$370.00		370.00	72,066.33
03/08/2018	Check	AWD	Credit Card Refund		800 Key Club Payments Received		\$335.00	-335.00	71,731.33
03/09/2018	Deposit			Deposit	-Split-	\$1,096.00		1,096.00	72,827.33
03/09/2018	Deposit			Deposit	800 Key Club Payments Received	\$946.00		946.00	73,773.33
03/12/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	73,848.77
03/12/2018	Check	1344	Cash		630 MW Misc Exp		\$300.00	-300.00	73,548.77
03/12/2018	Check	1343	Karen Saxe Eppley		607 MW Speaker		\$350.00	-350.00	73,198.77
03/14/2018	Deposit			Deposit	320 Key leader conference	\$145.35		145.35	73,344.12
03/14/2018	Deposit			Deposit	-Split-	\$8,077.00		8,077.00	81,421.12
03/15/2018	Check	1349	Michelle March		-Split-		\$817.76	-817.76	80,603.36
03/15/2018	Deposit			Deposit	315 MW Reg fees	\$150.88		150.88	80,754.24
03/15/2018	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable		\$227.74	-227.74	80,526.50
03/15/2018	Deposit			Deposit	-Split-	\$900.00		900.00	81,426.50
03/15/2018	Check	1348	Kevin E. Thomas		-Split-		\$2,137.36	-2,137.36	79,289.14
03/15/2018	Check	AWD	United States Treasury		-Split-		\$1,742.67	-1,742.67	77,546.47
03/16/2018	Deposit			Deposit	315 MW Reg fees	\$75.44		75.44	77,621.91
03/19/2018	Deposit			Deposit	321 MW Clothing Sales	\$474.00		474.00	78,095.91
03/21/2018	Deposit			Deposit	320 Key leader conference	\$121.07		121.07	78,216.98
03/21/2018	Deposit			Deposit	320 Key leader conference	\$145.35		145.35	78,362.33
03/21/2018	Check	1354	De Lage Landen Financial		Inv 58480973		\$304.22	-304.22	78,058.11

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
				Services					
03/21/2018	Check	1347	Pennsylvania Circle K		550 Circle K administrator		\$600.00	-600.00	77,534.49
03/21/2018	Check	1352	Centennial e-Kwanis		608 Centennial Club CC Payments		\$120.00	-120.00	77,414.49
03/21/2018	Check	1345	Comcast	Acct 8993 11 056 0172095	440 Telephone		\$236.48	-236.48	77,178.01
03/21/2018	Check	1358	Pennsylvania Circle K		801 Circle K Payments Received		\$169.62	-169.62	77,008.39
03/21/2018	Check	1355	Pennsylvania Key Club		230 Due to Action Clubs		\$232.00	-232.00	76,776.39
03/21/2018	Check	1353	Eberly Designs		565 Keystone Kwanian editor		\$250.00	-250.00	76,526.39
03/21/2018	Check	1350	Crystal Springs	Acct # 19503817121172	443 Supplies & printing		\$8.97	-8.97	76,517.42
03/21/2018	Check	1357	Pennsylvania Kiwanis		617 MW Credit Card Fees		\$114.60	-114.60	76,402.82
03/21/2018	Check	1356	Mid Penn Bank		436 Interest		\$126.79	-126.79	76,276.03
03/21/2018	Check	1351	RKL LLP		415 Accounting & legal		\$7,000.00	-7,000.00	69,276.03
03/21/2018	Check	1346	pennsylvania Kiwanis Foundation		802 Pennsylvania Kiwanis Foundation		\$300.00	-300.00	68,976.03
03/22/2018	Deposit			Deposit	800 Key Club Payments Received	\$10,745.00		10,745.00	79,721.03
03/22/2018	Deposit			Deposit	-Split-	\$1,573.70		1,573.70	81,294.73
03/26/2018	Deposit			Deposit	-Split-	\$644.00		644.00	81,938.73
03/27/2018	Deposit			Deposit	320 Key leader conference	\$629.65		629.65	82,568.38
03/28/2018	Deposit			Deposit	320 Key leader conference	\$145.35		145.35	82,713.73
03/30/2018	Deposit			Deposit	-Split-	\$407.20		407.20	83,120.93
03/30/2018	Deposit			Deposit	320 Key leader conference	\$145.35		145.35	83,266.28
03/30/2018	Deposit			Deposit	-Split-	\$8,263.00		8,263.00	91,529.28
03/30/2018	Deposit			Deposit	-Split-	\$1,986.00		1,986.00	93,515.28
03/30/2018	Deposit			Deposit	308 - Foundation Budget Contributions	\$6,000.00		6,000.00	99,515.28
03/31/2018	Deposit			Interest	345 Interest income	\$19.13		19.13	99,534.41
03/31/2018	Check			Service Charge	617 MW Credit Card Fees		\$890.26	-890.26	98,644.15
04/02/2018	Deposit			Deposit	321 MW Clothing Sales	\$36.00		36.00	98,680.15
04/03/2018	Check	1360	Kevin E. Thomas		-Split-		\$2,137.36	-2,137.36	96,542.79
04/03/2018	Check	1369	pennsylvania Kiwanis Foundation		802 Pennsylvania Kiwanis Foundation		\$543.00	-543.00	95,999.79
04/03/2018	Check	1368	Judith A. Raub	Midwinter Super Power	535 Governors' travel		\$306.00	-306.00	95,693.79
04/03/2018	Check	1363	Kevin E. Thomas		-Split-		\$774.36	-774.36	94,919.43
04/03/2018	Check	1362	Michelle March		-Split-		\$103.50	-103.50	94,815.93
04/03/2018	Check	1359	Kathy Shaup		550 Circle K administrator		\$49.36	-49.36	94,766.57
04/03/2018	Check	1371	Blue Mountain Properties	April Lease Payment	437 Rent		\$1,542.37	-1,542.37	93,224.20
04/03/2018	Check	1368	Comcast	#8993 11 058 0172095	440 Telephone		\$236.48	-236.48	92,987.72
04/03/2018	Check	1365	Kathleen Durner		604 MW District Board and Lt. Govs.		\$150.00	-150.00	92,837.72
04/03/2018	Check	1364	UPS Store #2204		442 Postage		\$35.10	-35.10	92,802.62
04/03/2018	Check	1361	Michelle March	87 hours @ \$13.50/hr	-Split-		\$959.80	-959.80	91,842.82
04/03/2018	Check	1370	John Mezrowski	Midwinter Stipend	604 MW District Board and Lt. Govs.		\$92.73	-92.73	91,750.09
04/03/2018	Check	1367	Emily Reed	Midwinter Stipend	604 MW District Board and Lt. Govs.		\$143.22	-143.22	91,606.87
04/03/2018	Check	AWD	American Express		-Split-		\$1,974.08	-1,974.08	89,632.79
04/04/2018	Deposit			Deposit	320 Key leader conference	\$436.05		436.05	90,068.84
04/05/2018	Deposit			Deposit	-Split-	\$12,443.05		12,443.05	102,511.89
04/05/2018	Deposit			Deposit	-Split-	\$125.00		125.00	102,636.89
04/09/2018	Deposit			Deposit	-Split-	\$285.00		285.00	102,921.89
04/10/2018	Deposit			Deposit	801 Circle K Payments Received	\$85.00		85.00	103,006.89
04/12/2018	Deposit			Deposit	-Split-	\$1,855.00		1,855.00	104,861.89
04/13/2018	Deposit			Deposit	311 Misc revenue	\$12.00		12.00	104,873.89
04/15/2018	Check	1378	De Lage Landen Financial Services	Inv 58848231; Acct 128954	-Split-		\$304.22	-304.22	104,569.67
04/15/2018	Check	1382	Pennsylvania Key Club		-Split-		\$43,805.00	-43,805.00	60,764.67
04/15/2018	Check	1380	Pennsylvania Circle K		801 Circle K Payments Received		\$85.00	-85.00	60,879.67
04/15/2018	Check	AWD	United States Treasury		-Split-		\$1,729.84	-1,729.84	59,149.83
04/15/2018	Check	1374	Crystal Springs	Acct 19503817121172	443 Supplies & printing		\$26.91	-26.91	59,122.92
04/15/2018	Check	1376	Matthew J. Wise		604 MW District Board and Lt. Govs.		\$150.00	-150.00	58,972.92
04/15/2018	Check	1379	Penny Myers		604 MW District Board and Lt. Govs.		\$143.22	-143.22	58,829.70
04/15/2018	Check	1381	pennsylvania Kiwanis Foundation		802 Pennsylvania Kiwanis Foundation		\$240.00	-240.00	58,589.70
04/15/2018	Check	1377	Don Ulrich		604 MW District Board and Lt. Govs.		\$150.00	-150.00	58,439.70
04/15/2018	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable		\$226.70	-226.70	58,213.00
04/15/2018	Check	1373	Michelle March	60 hours @ \$13.50/hr	-Split-		\$640.21	-640.21	57,572.79
04/15/2018	Check	1372	Kevin E. Thomas		-Split-		\$2,107.36	-2,107.36	55,465.43
04/15/2018	Check	1375	Young Chang		604 MW District Board and Lt. Govs.		\$150.00	-150.00	55,315.43
04/18/2018	Deposit			Deposit	320 Key leader conference	\$145.35		145.35	55,460.78
04/19/2018	Deposit			Deposit	-Split-	\$967.00		967.00	56,427.78
04/19/2018	Deposit			Deposit	-Split-	\$1,255.38		1,255.38	57,683.16
04/20/2018	Check	1383	The Penn State Conference Center & Hotel		-Split-		\$14,574.39	-14,574.39	43,108.77
04/27/2018	Check	1384	Kelly Shaup	GATC	550 Circle K administrator		\$180.42	-180.42	42,928.35
04/27/2018	Deposit			Deposit	-Split-	\$800.00		800.00	43,728.35
04/30/2018	Check			Service Charge	617 MW Credit Card Fees		\$1,118.08	-1,118.08	42,610.27
04/30/2018	Deposit			Interest	345 Interest income	\$21.69		21.69	42,631.96
04/30/2018	Deposit			Deposit	302 Raffle Revenue	\$80.00		80.00	42,711.96
05/01/2018	Check	1385	Kevin E. Thomas		-Split-		\$2,107.36	-2,107.36	40,604.60

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
05/01/2018	Check	AWD	PA Unemployment Bureau		408 Payroll taxes		\$505.40	-505.40	40,119.20
05/01/2018	Check	1386	Michelle March	67.5 hours @ \$13.50/hour	-Split-	\$728.89		-728.89	39,390.22
05/01/2018	Check	AWD	Keystone Collections Group		206 LIT payable		\$352.68	-352.68	39,037.54
05/03/2018	Check	1388	Blue Mountain Properties		437 Rent		\$1,542.37	-1,542.37	37,495.17
05/03/2018	Check	1392	Pennsylvania Kwanis		617 MW Credit Card Fees		\$5.12	-5.12	37,490.05
05/03/2018	Check	1390	Mid Penn Bank		435 Interest		\$140.37	-140.37	37,349.68
05/03/2018	Check	1383	Christopher Niles	Refund	320 Key leader conference		\$150.00	-150.00	37,199.68
05/03/2018	Check	1389	Kelly Shaup		650 Circle K administrator		\$250.00	-250.00	36,949.68
05/03/2018	Deposit			Deposit	-Split-	\$5,035.00		5,035.00	41,984.68
05/03/2018	Check	1387	Michelle March		442 Postage		\$2.26	-2.26	41,982.42
05/03/2018	Check	1391	Heidi McKenrick		230 Due to Action Clubs		\$150.00	-150.00	41,832.42
05/04/2018	Check	AWD	American Express		-Split-	\$20,206.79		-20,206.79	21,625.83
05/04/2018	Check	1395	Capital Business Systems	Invoice 293350	431 Equipment maintenance		\$24.48	-24.48	21,601.15
05/04/2018	Check	1394	michael Coolbaugh	midwinter stipend	604 MW District Board and Lt. Govs.		\$150.00	-150.00	21,451.15
05/04/2018	Deposit			Deposit	-Split-	\$280.00		280.00	21,731.15
05/04/2018	Check	1396	Comcast	#8993 11 068 0172095	440 Telephone		\$246.26	-246.26	21,484.89
05/04/2018	Check	1397	J P Harris Associates LLC		408 Payroll taxes		\$104.00	-104.00	21,380.89
05/07/2018	Deposit			Deposit	-Split-	\$18,352.55		18,352.55	39,733.44
05/10/2018	Deposit			Deposit	-Split-	\$805.12		805.12	40,538.56
05/12/2018	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable		\$226.70	-226.70	40,311.86
05/12/2018	Check	1401	Kevin E. Thomas		-Split-	\$2,107.36		-2,107.36	38,204.50
05/12/2018	Check	1400	Quill.com	acct C6032099	-Split-	\$385.05		-385.05	37,819.45
05/12/2018	Check	AWD	United States Treasury		-Split-	\$1,759.84		-1,759.84	36,059.61
05/12/2018	Check	1402	Michelle March	60 hours @ \$13.50/hr	-Split-	\$640.21		-640.21	35,419.40
05/12/2018	Check	1398	UPS Store #2204		-Split-	\$22.32		-22.32	35,397.08
05/12/2018	Check	1399	De Lage Landen Financial Services	Inv 59079269; acct 129954	-Split-	\$304.22		-304.22	35,092.86
05/14/2018	Deposit			Deposit	-Split-	\$386.00		386.00	35,478.86
05/21/2018	Deposit			Deposit	-Split-	\$617.18		617.18	36,096.04
05/21/2018	Check	1404	Tiffany Calabro		604 MW District Board and LL Govs.		\$150.00	-150.00	35,946.04
05/21/2018	Deposit			Deposit	-Split-	\$205.00		205.00	36,151.04
06/21/2018	Check	1403	Michelle March		442 Postage		\$71.00	-71.00	36,080.04
05/22/2018	Deposit			Deposit	-Split-	\$93.00		93.00	36,173.04
05/23/2018	Deposit			Deposit	-Split-	\$1,945.00		1,945.00	38,118.04
05/25/2018	Deposit			Deposit	-Split-	\$474.88		474.88	38,592.92
05/29/2018	Deposit			Deposit	-Split-	\$877.23		877.23	39,470.15
05/29/2018	Deposit			Deposit	-Split-	\$235.00		235.00	39,705.15
05/30/2018	Deposit			Deposit	-Split-	\$260.00		260.00	39,965.15
05/31/2018	Deposit			Deposit	-Split-	\$1,810.00		1,810.00	41,775.15
05/31/2018	Deposit			Deposit	-Split-	\$581.39		581.39	42,456.54
05/31/2018	Deposit			Deposit	-Split-	\$25.00		25.00	42,481.54
06/01/2018	Check	1407	Comcast		440 Telephone		\$236.26	-236.26	42,245.28
06/01/2018	Deposit			Deposit	-Split-	\$295.85		295.85	42,541.13
06/01/2018	Check	1408	Mid Penn Bank		435 Interest		\$143.66	-143.66	42,397.47
06/01/2018	Check	1405	Michelle March		-Split-	\$917.78		-917.78	41,579.71
06/01/2018	Check	1406	Kevin E. Thomas		-Split-	\$2,107.36		-2,107.36	39,472.35
06/04/2018	Check	1408	Blue Mountain Properties		437 Rent		\$1,542.37	-1,542.37	37,929.98
06/04/2018	Deposit			Deposit	-Split-	\$838.40		838.40	38,768.38
06/05/2018	Deposit			Deposit	-Split-	\$530.00		530.00	39,298.38
06/05/2018	Check	AWD	American Express		-Split-	\$1,357.58		-1,357.58	37,940.80
06/06/2018	Deposit			Deposit	-Split-	\$744.47		744.47	38,685.27
06/06/2018	Deposit			Deposit	-Split-	\$15.00		15.00	38,700.27
06/06/2018	Deposit			Deposit	-Split-	\$106.51		106.51	38,806.78
06/06/2018	Deposit			Deposit	-Split-	\$2,876.74		2,876.74	41,683.52
06/07/2018	Deposit			Deposit	-Split-	\$372.93		372.93	42,056.45
06/08/2018	Deposit			Deposit	-Split-	\$825.38		825.38	42,881.83
06/11/2018	Deposit			Deposit	-Split-	\$594.32		594.32	43,476.15
06/13/2018	Deposit			Deposit	-Split-	\$421.47		421.47	43,897.62
06/15/2018	Check	1411	Michelle March		-Split-	\$728.98		-728.98	43,168.64
06/15/2018	Deposit			Deposit	-Split-	\$433.00		433.00	43,601.64
06/15/2018	Check	AWD	Pennsylvania Department of Revenue		205 PIT payable		\$218.62	-218.62	43,383.02
06/15/2018	Deposit			Deposit	-Split-	\$2,831.15		2,831.15	46,214.17
06/15/2018	Check	AWD	United States Treasury		-Split-	\$1,749.56		-1,749.56	44,464.61
06/15/2018	Check	1410	Kevin E. Thomas		-Split-	\$2,107.36		-2,107.36	42,357.25
06/18/2018	Check	1414	Patrick Hughes		230 Due to Action Clubs		\$350.00	-350.00	41,807.25
06/18/2018	Deposit			Deposit	-Split-	\$400.00		400.00	42,207.25
06/18/2018	Check	1416	Amy Murphy		230 Due to Action Clubs		\$350.00	-350.00	41,857.25
06/18/2018	Check	1423	Crystal Springs		443 Supplies & printing		\$5.98	-5.98	41,851.27
06/18/2018	Check	1412	RK.LLP		415 Accounting & legal		\$2,500.00	-2,500.00	39,351.27
06/18/2018	Check	1413	UPS Store #2204		442 Postage		\$49.36	-49.36	39,301.91
06/18/2018	Check	1417	Heidi McKenrick		230 Due to Action Clubs		\$150.00	-150.00	39,151.91
06/18/2018	Check	1418	Darlene Anderson		230 Due to Action Clubs		\$150.00	-150.00	39,001.91
06/18/2018	Check	1415	Tim Driscoll		230 Due to Action Clubs		\$350.00	-350.00	38,651.91
06/18/2018	Check	1418	Karen Sears		230 Due to Action Clubs		\$150.00	-150.00	38,501.91
06/18/2018	Check	1420	Centennial e-Kwanis		808 Centennial Club CC Payments		\$760.00	-760.00	37,721.91
06/18/2018	Check	1421	Mid Penn Bank		435 Interest		\$156.22	-156.22	37,565.69

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
06/18/2018	Check	1422	De Lage Landen Financial Services		-Split-		\$304.22	-304.22	37,261.47
06/18/2018	Deposit			stripe transfer	-Split-	\$521.19		521.19	37,782.66
06/20/2018	Deposit				-Split-	\$509.17		509.17	38,291.83
06/21/2018	Deposit				-Split-	\$164.56		164.56	38,456.39
06/22/2018	Deposit				-Split-	\$6,512.77		6,512.77	44,969.16
06/22/2018	Deposit				-Split-	\$480.00		480.00	45,449.16
06/25/2018	Check	1425	Eberly Designs	566 Keystone Kharlan expenses			\$250.00	-250.00	45,199.16
06/25/2018	Expense		Stripe Refund for Mary Waltz	320 Key leader conference			\$165.00	-165.00	45,034.16
06/25/2018	Check	1424	Comcast	440 Telephone			\$236.26	-236.26	44,797.90
06/27/2018	Deposit				-Split-	\$179.33		179.33	44,977.23
06/28/2018	Deposit				-Split-	\$460.00		460.00	45,437.23
06/28/2018	Deposit			379 Friday breakfast		\$14.26		14.26	45,451.49
06/28/2018	Deposit				-Split-	\$375.00		375.00	45,826.49
06/28/2018	Deposit			350 Member registration fees		\$20.00		20.00	45,846.49
07/02/2018	Deposit				-Split-	\$14.26		14.26	45,860.75
07/02/2018	Deposit			379 Friday breakfast		\$139.04		139.04	45,999.79
07/03/2018	Deposit				-Split-	\$978.29		978.29	46,978.08
07/05/2018	Deposit				-Split-	\$5,483.00		5,483.00	52,461.08
07/05/2018	Deposit				-Split-	\$775.00		775.00	53,236.08
07/05/2018	Deposit				-Split-			\$43,384.06	
Total for 101 Cash checking account									
105 Cash saving account									560.05
Beginning Balance									
Total for 105 Cash saving account									
115 Loan receivable - PA Circle K									1,750.00
Beginning Balance									
Total for 115 Loan receivable - PA Circle K									
118 Inventory in Office									864.80
Beginning Balance									
Total for 118 Inventory in Office									
125 Prepaid expenses									1,721.00
Beginning Balance									
Total for 125 Prepaid expenses									
126 Prepaid rent									1,450.00
Beginning Balance									
Total for 126 Prepaid rent									
146 Furniture and equipment									34,368.79
Beginning Balance									
Total for 146 Furniture and equipment									
147 Accumulated depreciation									-34,368.79
Beginning Balance									
Total for 147 Accumulated depreciation									
								\$43,384.06	\$59,581.83
TOTAL ASSETS									
LIABILITIES AND EQUITY									
Liabilities									
20000 Accounts Payable									
06/15/2018	Bill		American Express	202 Credit Card Payable		\$6,578.39		6,578.39	6,578.39
06/15/2018	Bill		Bucknell University	545 - Lt. Governor Training		\$4,690.01		4,690.01	11,268.40
								\$11,268.40	
Total for 20000 Accounts Payable									
200 Bank credit line									
Beginning Balance									29,640.48
01/13/2018	Check	AWD	Pennsylvania Department of Revenue	101 Cash checking account		\$212.41		-212.41	29,428.07
								\$ -212.41	
Total for 200 Bank credit line									
201 Current portion L/T debt									
Beginning Balance									5,827.65
Total for 201 Current portion L/T debt									
202 Credit Card Payable									
Beginning Balance									21,242.60
06/15/2018	Bill		American Express	American Express Statement Closing Date	20000 Accounts Payable	\$6,578.39		-6,578.39	14,664.21
								\$ -6,578.39	
Total for 202 Credit Card Payable									
203 Social Security Payable									
10/01/2017	Check	1207	Michelle March	SS withholding	101 Cash checking account		\$31.39	31.39	31.39
10/01/2017	Check	1206	Kevin E. Thomas	SS	101 Cash checking account		\$167.40	167.40	198.79
10/16/2017	Check	1217	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	366.19
10/16/2017	Check	1218	Michelle March	Social Security	101 Cash checking account		\$56.50	56.50	422.69
10/16/2017	Check	AWT	United States Treasury	Social Security Payable	101 Cash checking account	\$454.07		-454.07	-31.38
11/01/2017	Check	1220	Michelle March	SS Withholding	101 Cash checking account		\$62.78	62.78	31.40
11/01/2017	Check	1219	Kevin E. Thomas	SS Withholding	101 Cash checking account		\$167.40	167.40	188.80
11/16/2017	Check	1243	Michelle March	Social Security	101 Cash checking account		\$82.78	82.78	261.58
11/16/2017	Check	1242	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	428.98
11/16/2017	Check	AWT	United States Treasury		101 Cash checking account	\$422.68		-422.68	6.30
12/01/2017	Check	1246	Kevin E. Thomas	SS withholding	101 Cash checking account		\$167.40	167.40	173.70
12/01/2017	Check	1248	Michelle March	Social Security	101 Cash checking account		\$43.94	43.94	217.64
12/15/2017	Check	AWD	United States Treasury		101 Cash checking account	\$460.35		-460.35	-242.71
12/15/2017	Check	1264	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	-75.31
12/15/2017	Check	1265	Michelle March	Social Security	101 Cash checking account		\$50.22	50.22	-25.09
12/15/2017	Check	1265	Michelle March	Social Security	101 Cash checking account		\$167.40	167.40	142.31
01/03/2018	Check	1276	Kevin E. Thomas	Social Security	101 Cash checking account		\$25.11	25.11	167.42
01/03/2018	Check	1277	Michelle March	Social Security	101 Cash checking account				

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
01/13/2018	Check	1304	Michelle March	SS Withholding	101 Cash checking account		\$50.22	50.22	217.64
01/13/2018	Check	1303	Kevin E. Thomas	SS Withholding	101 Cash checking account		\$167.40	167.40	385.04
01/13/2018	Check	AWD	United States Treasury		101 Cash checking account	\$428.96		-428.96	-43.92
02/01/2018	Check	1317	Kevin E. Thomas	SS Withholding	101 Cash checking account		\$167.40	167.40	123.49
02/01/2018	Check	1318	Michelle March	SS withholding	101 Cash checking account		\$69.05	69.05	192.53
02/14/2018	Check	AWD	United States Treasury		101 Cash checking account	\$410.13		-410.13	-217.60
02/15/2018	Check	1328	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	-50.20
02/15/2018	Check	1329	Michelle March	SS Withholding	101 Cash checking account		\$56.08	56.08	6.88
03/01/2018	Check	1341	Michelle March	SS	101 Cash checking account		\$60.26	60.26	66.14
03/01/2018	Check	1342	Kevin E. Thomas	SS	101 Cash checking account		\$167.40	167.40	233.54
03/15/2018	Check	1348	Kevin E. Thomas	SS withholding	101 Cash checking account		\$167.40	167.40	400.94
03/15/2018	Check	AWD	United States Treasury	Social Security Withholding	101 Cash checking account	\$459.93		-459.93	-68.99
03/15/2018	Check	1349	Michelle March	SS Withholding	101 Cash checking account		\$62.78	62.78	3.79
04/03/2018	Check	1360	Kevin E. Thomas	SS	101 Cash checking account		\$167.40	167.40	171.19
04/03/2018	Check	1361	Michelle March	Social Security	101 Cash checking account		\$72.82	72.82	244.01
04/15/2018	Check	1372	Kevin E. Thomas	SS Withholding	101 Cash checking account		\$157.40	167.40	411.41
04/15/2018	Check	AWD	United States Treasury	SS Withholding	101 Cash checking account	\$457.84		-457.84	-46.43
04/15/2018	Check	1373	Michelle March	SS	101 Cash checking account		\$50.22	50.22	3.79
05/01/2018	Check	1385	Kevin E. Thomas	SS	101 Cash checking account		\$167.40	167.40	171.19
05/01/2018	Check	1386	Michelle March	SS	101 Cash checking account		\$56.50	56.50	227.69
05/12/2018	Check	1401	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	395.09
05/12/2018	Check	AWD	United States Treasury		101 Cash checking account	\$457.84		-457.84	-62.75
05/12/2018	Check	1402	Michelle March	social security	101 Cash checking account		\$50.22	50.22	-12.53
06/01/2018	Check	1405	Kevin E. Thomas	SS	101 Cash checking account		\$167.40	167.40	154.87
06/01/2018	Check	1405	Michelle March	SS	101 Cash checking account		\$62.78	62.78	217.65
06/15/2018	Check	AWD	United States Treasury	Payroll Withholding	101 Cash checking account	\$441.52		-441.52	-223.87
06/15/2018	Check	1410	Kevin E. Thomas	Social Security	101 Cash checking account		\$167.40	167.40	-56.47
06/15/2018	Check	1411	Michelle March	Social Security	101 Cash checking account		\$56.50	56.50	0.03
Total for 203 Social Security Payable									
204 FIT Payable									
10/01/2017	Check	1207	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	77.69
10/01/2017	Check	1206	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	362.69
10/16/2017	Check	1217	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	647.69
10/16/2017	Check	AWT	United States Treasury	FIT Payable	101 Cash checking account	\$725.38		-725.38	-77.69
10/16/2017	Check	1218	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	0.00
11/01/2017	Check	1219	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	285.00
11/01/2017	Check	1220	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	362.69
11/15/2017	Check	1242	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	647.69
11/15/2017	Check	1243	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	725.38
11/15/2017	Check	AWT	United States Treasury		101 Cash checking account	\$725.38		-725.38	0.00
12/01/2017	Check	1248	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	77.69
12/01/2017	Check	1246	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	362.69
12/15/2017	Check	1265	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	440.38
12/15/2017	Check	AWD	United States Treasury		101 Cash checking account	\$725.38		-725.38	-286.00
12/15/2017	Check	1264	Kevin E. Thomas	FIT	101 Cash checking account		\$285.00	285.00	0.00
01/03/2018	Check	1264	Kevin E. Thomas	FIT	101 Cash checking account		\$77.69	77.69	77.69
01/03/2018	Check	1277	Michelle March	FIT	101 Cash checking account		\$280.00	280.00	337.69
01/13/2018	Check	1276	Kevin E. Thomas	FIT	101 Cash checking account		\$675.38	-675.38	-337.69
01/13/2018	Check	AWD	United States Treasury		101 Cash checking account				-260.00
01/13/2018	Check	1304	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	0.00
01/13/2018	Check	1303	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	0.00
02/01/2018	Check	1317	Kevin E. Thomas	FIT	101 Cash checking account		\$230.00	230.00	230.00
02/01/2018	Check	1318	Michelle March	FIT	101 Cash checking account		\$77.69	77.69	307.69
02/14/2018	Check	AWD	United States Treasury		101 Cash checking account	\$675.38		-675.38	-367.69
02/15/2018	Check	1325	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	-297.69
02/15/2018	Check	1328	Kevin E. Thomas	FIT	101 Cash checking account		\$230.00	230.00	-67.69
03/01/2018	Check	1341	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	2.31
03/01/2018	Check	1342	Kevin E. Thomas	FIT	101 Cash checking account		\$230.00	230.00	232.31
03/15/2018	Check	1349	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	302.31
03/15/2018	Check	1348	Kevin E. Thomas	FIT	101 Cash checking account		\$230.00	230.00	532.31
03/15/2018	Check	AWD	United States Treasury	FIT Withholding	101 Cash checking account	\$607.69		-607.69	-75.38
04/03/2018	Check	1361	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	-5.38
04/03/2018	Check	1360	Kevin E. Thomas	FIT	101 Cash checking account		\$230.00	230.00	224.62
04/15/2018	Check	AWD	United States Treasury		101 Cash checking account	\$600.00		-600.00	-375.38
04/15/2018	Check	1372	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	-115.38
04/15/2018	Check	1373	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	-45.38
05/01/2018	Check	1386	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	24.62
05/01/2018	Check	1385	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	284.62
05/12/2018	Check	1402	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	354.62
05/12/2018	Check	1401	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	614.62
05/12/2018	Check	AWD	United States Treasury		101 Cash checking account	\$630.00		-630.00	-15.38
06/01/2018	Check	1405	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	54.62
06/01/2018	Check	1406	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	314.62
06/15/2018	Check	1410	Kevin E. Thomas	FIT	101 Cash checking account		\$260.00	260.00	574.62
06/15/2018	Check	1411	Michelle March	FIT	101 Cash checking account		\$70.00	70.00	644.62
06/15/2018	Check	AWD	United States Treasury		101 Cash checking account	\$660.00		-660.00	-15.38
Total for 204 FIT Payable									
205 PIT payable									
Beginning Balance									
10/01/2017	Check	1207	Michelle March	SIT	101 Cash checking account		\$15.54	15.54	240.38
10/01/2017	Check	1206	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	323.27
10/16/2017	Check	1217	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	406.16
10/16/2017	Check	AWT	Pennsylvania Department of		101 Cash checking account	\$224.84		-224.84	181.32

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
				Revenue					
10/16/2017	Check	1218	Michelle March	SIT	101 Cash checking account		\$27.98	27.98	209.30
11/01/2017	Check	1220	Michelle March	SIT	101 Cash checking account		\$31.08	31.08	240.38
11/01/2017	Check	1219	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	323.27
11/15/2017	Check	1242	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	406.16
11/15/2017	Check	AWT	Commonwealth of Pennsylvania		101 Cash checking account	\$209.30		-209.30	196.86
11/15/2017	Check	1243	Michelle March	SIT	101 Cash checking account		\$31.08	31.06	227.94
12/01/2017	Check	1246	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	310.83
12/01/2017	Check	1248	Michelle March	SIT	101 Cash checking account		\$21.76	21.76	392.59
12/15/2017	Check	1265	Michelle March	SIT	101 Cash checking account		\$24.87	24.87	357.46
12/15/2017	Check	1264	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	440.35
12/15/2017	Check	AWD	Pennsylvania Department of Revenue		101 Cash checking account	\$227.95		-227.95	212.40
01/03/2018	Check	1276	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	295.29
01/03/2018	Check	1277	Michelle March	SIT	101 Cash checking account		\$12.43	12.43	307.72
01/13/2018	Check	1304	Michelle March	SIT	101 Cash checking account		\$24.87	24.87	332.59
01/13/2018	Check	1303	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	415.48
02/01/2018	Check	1317	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	498.37
02/01/2018	Check	1318	Michelle March	SIT	101 Cash checking account		\$34.19	34.19	532.56
02/14/2018	Check	AWD	Pennsylvania Department of Revenue		101 Cash checking account	\$209.08		-209.08	323.48
02/15/2018	Check	1329	Michelle March	SIT	101 Cash checking account		\$27.77	27.77	357.25
02/15/2018	Check	1326	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	440.14
03/01/2018	Check	1342	Kevin E. Thomas	PIT	101 Cash checking account		\$82.89	82.89	523.03
03/01/2018	Check	1341	Michelle March	SIT	101 Cash checking account		\$29.84	29.84	552.87
03/15/2018	Check	1349	Michelle March	SIT	101 Cash checking account		\$31.08	31.08	589.95
03/15/2018	Check	1348	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	666.84
03/15/2018	Check	AWD	Pennsylvania Department of Revenue		101 Cash checking account	\$227.74		-227.74	439.10
04/03/2018	Check	1361	Michelle March	SIT	101 Cash checking account		\$36.06	36.06	475.16
04/03/2018	Check	1360	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	558.05
04/15/2018	Check	1372	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	640.94
04/15/2018	Check	AWD	Pennsylvania Department of Revenue		101 Cash checking account	\$226.70		-226.70	414.24
04/15/2018	Check	1373	Michelle March	SIT	101 Cash checking account		\$24.87	24.87	439.11
05/01/2018	Check	1386	Michelle March	SIT	101 Cash checking account		\$27.98	27.98	467.09
05/01/2018	Check	1385	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	549.98
05/12/2018	Check	1401	Kevin E. Thomas	SIT	101 Cash checking account		\$82.89	82.89	632.87
05/12/2018	Check	AWD	Pennsylvania Department of Revenue		101 Cash checking account	\$226.70		-226.70	406.17
05/12/2018	Check	1402	Michelle March	SIT	101 Cash checking account		\$24.87	24.87	431.04
06/01/2018	Check	1406	Kevin E. Thomas	PIT	101 Cash checking account		\$82.89	82.89	513.93
06/01/2018	Check	1405	Michelle March	SIT	101 Cash checking account		\$31.08	31.08	545.01
06/15/2018	Check	1410	Kevin E. Thomas	PIT	101 Cash checking account		\$82.89	82.89	627.90
06/15/2018	Check	1411	Michelle March	PIT	101 Cash checking account		\$27.98	27.98	655.88
06/15/2018	Check	AWD	Pennsylvania Department of Revenue	State withholding	101 Cash checking account	\$218.62		-218.62	437.26
								\$212.42	
Total for 205 PPT payable									
205 LIT payable									
Beginning Balance									
10/01/2017	Check	1206	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	381.78
10/01/2017	Check	1207	Michelle March	LIT	101 Cash checking account		\$8.10	8.10	389.88
10/16/2017	Check	1218	Michelle March	LIT	101 Cash checking account		\$14.58	14.58	404.46
10/16/2017	Check	1217	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	447.66
10/30/2017	Check	AWT	Keystone Collections Group		101 Cash checking account	\$355.64		-355.64	92.02
11/01/2017	Check	1220	Michelle March	LIT	101 Cash checking account		\$16.20	16.20	108.22
11/01/2017	Check	1219	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	151.42
11/15/2017	Check	1243	Michelle March	LIT	101 Cash checking account		\$16.20	16.20	167.62
11/15/2017	Check	1242	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	210.82
12/01/2017	Check	1248	Michelle March	LIT	101 Cash checking account		\$11.34	11.34	222.16
12/01/2017	Check	1246	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	265.36
12/15/2017	Check	1264	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	308.56
12/15/2017	Check	1265	Michelle March	LIT	101 Cash checking account		\$12.96	12.96	321.52
01/03/2018	Check	1277	Michelle March	LIT	101 Cash checking account		\$6.48	6.48	328.00
01/03/2018	Check	1276	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	371.20
01/13/2018	Check	1304	Michelle March	LIT	101 Cash checking account		\$12.96	12.96	384.16
01/13/2018	Check	1303	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	427.36
01/28/2018	Check	AWD	Keystone Collections Group		101 Cash checking account	\$338.58		-338.58	88.78
02/01/2018	Check	1318	Michelle March	LIT	101 Cash checking account		\$17.82	17.82	106.60
02/01/2018	Check	1317	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	149.80
02/15/2018	Check	1328	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	193.00
02/15/2018	Check	1329	Michelle March	LIT	101 Cash checking account		\$14.47	14.47	207.47
03/01/2018	Check	1342	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	250.67
03/01/2018	Check	1341	Michelle March	LIT	101 Cash checking account		\$15.55	15.55	266.22
03/15/2018	Check	1348	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	309.42
03/15/2018	Check	1349	Michelle March	LIT	101 Cash checking account		\$16.20	16.20	325.62
04/03/2018	Check	1360	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	368.82
04/03/2018	Check	1361	Michelle March	LIT	101 Cash checking account		\$18.79	18.79	387.61
04/15/2018	Check	1373	Michelle March	LIT	101 Cash checking account		\$12.96	12.96	400.57
04/15/2018	Check	1372	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	443.77
05/01/2018	Check	1386	Michelle March	LIT	101 Cash checking account		\$14.58	14.58	458.35
05/01/2018	Check	1385	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	501.55
05/01/2018	Check	AWD	Keystone Collections Group		101 Cash checking account	\$352.68		-352.68	148.87

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
									192.07
05/12/2018	Check	1401	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	205.03
05/12/2018	Check	1402	Michelle March	LIT	101 Cash checking account		\$12.96	12.96	221.23
06/01/2018	Check	1405	Michelle March	LIT	101 Cash checking account		\$16.20	16.20	264.43
06/01/2018	Check	1406	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	279.01
06/15/2018	Check	1411	Michelle March	LIT	101 Cash checking account		\$14.58	14.58	322.21
06/15/2018	Check	1410	Kevin E. Thomas	LIT	101 Cash checking account		\$43.20	43.20	
								\$ -16.87	
Total for 206 LIT payable									
208 Medicare Payable									
10/01/2017	Check	1206	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	39.15
10/01/2017	Check	1207	Michelle March	Medicare	101 Cash checking account		\$7.34	7.34	46.49
10/16/2017	Check	1218	Michelle March	Medicare	101 Cash checking account		\$13.21	13.21	59.70
10/16/2017	Check	1217	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	98.85
10/16/2017	Check	AWT	United States Treasury	Medicare Payable	101 Cash checking account	\$106.19		-106.19	-7.34
11/01/2017	Check	1219	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	31.81
11/01/2017	Check	1220	Michelle March	Medicare	101 Cash checking account		\$14.68	14.68	46.49
11/15/2017	Check	1243	Michelle March	Medicare	101 Cash checking account		\$14.68	14.68	61.17
11/15/2017	Check	AWT	United States Treasury	Medicare	101 Cash checking account		\$88.85	-88.85	-37.68
11/15/2017	Check	1242	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	1.47
12/01/2017	Check	1248	Michelle March	Medicare	101 Cash checking account		\$10.28	10.28	11.75
12/01/2017	Check	1246	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	50.90
12/15/2017	Check	1265	Michelle March	Medicare	101 Cash checking account		\$11.74	11.74	62.64
12/15/2017	Check	AWD	United States Treasury	Medicare	101 Cash checking account	\$107.66		-107.66	-45.02
12/15/2017	Check	1264	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	-5.87
12/15/2017	Check	1276	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	35.28
01/03/2018	Check	1277	Michelle March	Medicare	101 Cash checking account		\$5.88	5.88	39.15
01/03/2018	Check	1277	Michelle March	Medicare	101 Cash checking account		\$39.15	39.15	78.31
01/13/2018	Check	1303	Kevin E. Thomas	Medicare	101 Cash checking account		\$11.74	11.74	90.05
01/13/2018	Check	1304	Michelle March	Medicare	101 Cash checking account		\$100.32	-100.32	-10.27
01/13/2018	Check	AWD	United States Treasury	Medicare	101 Cash checking account		\$39.15	39.15	29.88
02/01/2018	Check	1317	Kevin E. Thomas	Medicare	101 Cash checking account		\$16.15	16.15	45.03
02/01/2018	Check	1318	Michelle March	Medicare	101 Cash checking account		\$95.92	-95.92	-50.89
02/14/2018	Check	AWD	United States Treasury	Medicare	101 Cash checking account		\$13.11	13.11	-37.78
02/15/2018	Check	1329	Michelle March	Medicare	101 Cash checking account		\$39.15	39.15	1.37
02/15/2018	Check	1328	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	40.62
03/01/2018	Check	1342	Kevin E. Thomas	Medicare	101 Cash checking account		\$14.10	14.10	54.62
03/01/2018	Check	1341	Michelle March	Medicare	101 Cash checking account		\$39.15	39.15	93.77
03/15/2018	Check	1348	Kevin E. Thomas	Medicare	101 Cash checking account		\$14.68	14.68	106.45
03/15/2018	Check	1349	Michelle March	Medicare	101 Cash checking account		\$107.58	-107.58	0.89
03/15/2018	Check	AWD	United States Treasury	Medicare Withholding	101 Cash checking account		\$39.15	39.15	40.04
04/03/2018	Check	1360	Kevin E. Thomas	Medicare	101 Cash checking account		\$17.03	17.03	57.07
04/03/2018	Check	1361	Michelle March	Medicare	101 Cash checking account		\$107.08	-107.08	-60.01
04/15/2018	Check	AWD	United States Treasury	Medicare	101 Cash checking account		\$39.15	39.15	-10.86
04/15/2018	Check	1372	Kevin E. Thomas	Medicare	101 Cash checking account		\$11.74	11.74	0.88
04/15/2018	Check	1373	Michelle March	Medicare	101 Cash checking account		\$39.15	39.15	40.03
05/01/2018	Check	1385	Kevin E. Thomas	Medicare	101 Cash checking account		\$13.21	13.21	53.24
05/01/2018	Check	1386	Michelle March	Medicare	101 Cash checking account		\$11.74	11.74	64.98
05/12/2018	Check	1402	Michelle March	Medicare	101 Cash checking account		\$39.15	39.15	104.13
05/12/2018	Check	AWD	United States Treasury	Medicare	101 Cash checking account	\$107.06		-107.06	-2.95
05/12/2018	Check	1405	Michelle March	Medicare	101 Cash checking account		\$14.68	14.68	11.73
06/01/2018	Check	1406	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	50.88
06/01/2018	Check	1410	Kevin E. Thomas	Medicare	101 Cash checking account		\$39.15	39.15	90.03
06/15/2018	Check	AWD	United States Treasury	Medicare	101 Cash checking account	\$108.26		-108.26	-13.23
06/15/2018	Check	1411	Michelle March	Medicare	101 Cash checking account		\$13.21	13.21	-0.02
06/15/2018	Check							\$ -0.02	
Total for 208 Medicare Payable									
220 Accrued Salaries and Vacation									
Beginning Balance									
Total for 220 Accrued Salaries and Vacation									
225 Loan payable - Key Club									
Beginning Balance									
11/02/2017	Deposit				101 Cash checking account		\$5,000.00	5,000.00	9,715.00
11/14/2017	Deposit				101 Cash checking account		\$12,000.00	12,000.00	21,715.00
12/15/2017	Check	1268	Pennsylvania Key Club		101 Cash checking account	\$17,000.00		-17,000.00	4,715.00
Total for 225 Loan payable - Key Club									
226 Loan payable - PA Circle K									
Beginning Balance									
Total for 226 Loan payable - PA Circle K									
230 Due to Action Clubs									
Beginning Balance									
10/06/2017	Check	1212	Barbara Byers		101 Cash checking account	\$76.34		-76.34	5,566.15
10/06/2017	Check	AWT	American Express		101 Cash checking account	\$713.17		-713.17	4,852.98
10/06/2017	Check	1213	Karen Sears		101 Cash checking account	\$89.05		-89.05	4,763.93
10/09/2017	Check	1214	Effe Aktion Club		101 Cash checking account	\$20.59		-20.59	4,743.34
10/18/2017	Check	1216	Balla Events & Catering	Aktion club Convention	101 Cash checking account	\$580.80		-580.80	4,162.54
11/03/2017	Check	AWT	American Express	domain renewal	101 Cash checking account	\$20.17		-20.17	4,142.37
12/04/2017	Check	1253	Barbara Byers	Aktion Club Convention	101 Cash checking account	\$250.22		-250.22	3,892.15
12/04/2017	Check	1252	Karen Sears	Aktion Club Convention Fees	101 Cash checking account	\$430.23		-430.23	3,461.92
12/05/2017	Check	AWD	American Express	Aktion Club Charges	101 Cash checking account	\$103.61		-103.61	3,358.31
12/15/2017	Check	1268	Brother's Brother	Aktion club Donation	101 Cash checking account	\$200.00		-200.00	3,158.31
12/21/2017	Deposit				101 Cash checking account		\$210.00	210.00	3,368.31
03/21/2018	Check	1355	Pennsylvania Key Club	Aktion club members at Key Club Convention	101 Cash checking account	\$232.00		-232.00	3,136.31
05/03/2018	Check	1391	Heidi McKenrick		101 Cash checking account	\$150.00		-150.00	2,986.31

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
06/07/2018	Deposit			Foundation check	101 Cash checking account		\$1,500.00	1,500.00	4,486.31
06/18/2018	Check	1415	Tim Driscoll	Aktion Club TLC	101 Cash checking account	\$350.00		-350.00	4,136.31
06/18/2018	Check	1418	Karen Sears	Aktion Club TLC	101 Cash checking account	\$150.00		-150.00	3,986.31
06/18/2018	Check	1419	Darlene Anderson	Aktion Club TLC	101 Cash checking account	\$150.00		-150.00	3,836.31
06/18/2018	Check	1417	Heidi McKeirick	Aktion Club TLC	101 Cash checking account	\$150.00		-150.00	3,686.31
06/18/2018	Check	1416	Amy Murphy	Aktion Club TLC	101 Cash checking account	\$350.00		-350.00	3,336.31
06/18/2018	Check	1414	Patrick Hughes	Aktion Club TLC	101 Cash checking account	\$350.00		-350.00	2,986.31
07/05/2018	Deposit			Foundation Grant	101 Cash checking account		\$2,000.00	2,000.00	4,986.31
07/05/2018	Deposit			credit card closing - Conv reg	101 Cash checking account		\$385.00	385.00	5,371.31
Total for 230 Due to Aktion Clubs								\$ -271.18	
600 Key Club Payments Received									
Beginning Balance									
11/03/2017	Check	AWT	American Express	Key Club Fees	101 Cash checking account	\$30.00		-30.00	-210.00
01/25/2018	Deposit				101 Cash checking account		\$85.00	85.00	-125.00
02/03/2018	Check	1323	Pennsylvania Key Club	Key Club Ad CC Payment	101 Cash checking account	\$85.00		-85.00	-210.00
02/12/2018	Deposit			KC convention	101 Cash checking account		\$2,307.00	3,307.00	3,097.00
02/22/2018	Deposit			cc Closing - KC Convention	101 Cash checking account		\$14,436.00	14,436.00	17,533.00
02/22/2018	Deposit			KC Conv Reg CC fees	101 Cash checking account		\$6,247.00	6,247.00	23,780.00
03/02/2018	Deposit				101 Cash checking account		\$85.00	85.00	23,865.00
03/08/2018	Deposit				101 Cash checking account		\$170.00	170.00	24,035.00
03/08/2018	Check	AWD	Credit Card Refund		101 Cash checking account	\$335.00		-335.00	23,700.00
03/08/2018	Check	AWD	Credit Card Refund		101 Cash checking account	\$40.00		-40.00	23,660.00
03/09/2018	Deposit			cc Closing	101 Cash checking account		\$946.00	946.00	24,606.00
03/14/2018	Deposit			cc closing	101 Cash checking account		\$7,999.00	7,999.00	32,605.00
03/22/2018	Deposit			CC Closing	101 Cash checking account		\$10,745.00	10,745.00	43,350.00
04/05/2018	Deposit				101 Cash checking account		\$85.00	85.00	43,435.00
04/09/2018	Deposit			CC Payment	101 Cash checking account		\$85.00	85.00	43,520.00
04/15/2018	Check	1382	Pennsylvania Key Club	CC Payments	101 Cash checking account	\$43,520.00		-43,520.00	0.00
05/12/2018	Check	1398	UPS Store #2204	Key Club shipping	101 Cash checking account	\$12.18		-12.18	-12.18
Total for 600 Key Club Payments Received								\$167.82	
801 Circle K Payments Received									
11/02/2017	Deposit			Paypal, Circle K Interpack	101 Cash checking account		\$1,100.00	1,100.00	1,100.00
11/02/2017	Check	1222	Pennsylvania Circle K		101 Cash checking account	\$1,100.00		-1,100.00	0.00
01/26/2018	Deposit				101 Cash checking account		\$85.00	85.00	85.00
02/02/2018	Deposit			Paypal Transfer	101 Cash checking account		\$699.12	699.12	784.12
02/03/2018	Check	1325	Pennsylvania Circle K		101 Cash checking account	\$868.82		-868.82	-84.70
02/03/2018	Check	1322	Pennsylvania Circle K	Circle Ad CC processing	101 Cash checking account	\$85.00		-85.00	-169.70
02/12/2018	Deposit			Circle K Paypal	101 Cash checking account		\$581.70	581.70	412.00
02/15/2018	Check	1330	Pennsylvania Circle K	CK Paypal payments	101 Cash checking account	\$1,739.82		-1,739.82	-1,327.82
02/15/2018	Deposit			Cc Closing	101 Cash checking account		\$720.00	720.00	-607.82
02/16/2018	Deposit			Circle K Paypal	101 Cash checking account		\$464.88	464.88	-142.94
02/16/2018	Deposit			Stripe	101 Cash checking account		\$33.68	33.68	-109.26
02/20/2018	Deposit				101 Cash checking account		\$598.62	698.62	589.56
02/21/2018	Deposit				101 Cash checking account		\$582.30	582.30	1,171.86
02/22/2018	Deposit			Circle K Convention/Stripe	101 Cash checking account		\$349.26	349.26	1,521.12
02/25/2018	Check	1337	Pennsylvania Circle K	CK Conv Reg fees	101 Cash checking account	\$1,630.38		-1,630.38	-109.26
03/01/2018	Deposit			Stripe	101 Cash checking account		\$169.62	169.62	60.36
03/21/2018	Check	1358	Pennsylvania Circle K		101 Cash checking account	\$169.62		-169.62	-109.26
04/10/2018	Deposit				101 Cash checking account		\$85.00	85.00	-24.26
04/15/2018	Check	1380	Pennsylvania Circle K	Ad payment	101 Cash checking account	\$85.00		-85.00	-109.26
Total for 801 Circle K Payments Received								\$ -109.26	
802 Pennsylvania Kiwanis Foundation									
Beginning Balance									
10/06/2017	Check	1210	pennsylvania Kiwanis Foundation	Credit Card Collected	101 Cash checking account	\$50.00		-50.00	95.00
10/09/2017	Deposit			Foundation rose sale credit cards	101 Cash checking account		\$2,090.00	2,090.00	2,185.00
11/22/2017	Check	1245	pennsylvania Kiwanis Foundation	Foundation Rose Sale CC payments	101 Cash checking account	\$2,090.00		-2,090.00	95.00
03/01/2018	Deposit			CC Closing	101 Cash checking account		\$200.00	200.00	295.00
03/09/2018	Deposit				101 Cash checking account		\$100.00	100.00	395.00
03/21/2018	Check	1346	pennsylvania Kiwanis Foundation	Foundation Credit Card Fees	101 Cash checking account	\$300.00		-300.00	95.00
03/28/2018	Deposit			foundation baskets	101 Cash checking account		\$543.00	543.00	638.00
04/03/2018	Check	1369	pennsylvania Kiwanis Foundation		101 Cash checking account	\$543.00		-543.00	95.00
04/05/2018	Deposit				101 Cash checking account		\$40.00	40.00	135.00
04/09/2018	Deposit				101 Cash checking account		\$200.00	200.00	335.00
04/15/2018	Check	1381	pennsylvania Kiwanis Foundation	Credit Cards	101 Cash checking account	\$240.00		-240.00	95.00
05/22/2018	Deposit				101 Cash checking account		\$40.00	40.00	135.00
06/22/2018	Deposit			Credit Card Closing Ann Moffitt payment	101 Cash checking account		\$40.00	40.00	175.00
Total for 802 Pennsylvania Kiwanis Foundation								\$30.00	
804 Key Club American Express Pay									
Beginning Balance									
12/05/2017	Check	AWD	American Express	Key Club Charges	101 Cash checking account	\$20,844.81		-20,844.81	-21,804.97
12/07/2017	Deposit			Due from Key Club of AMEX payments	101 Cash checking account		\$4,595.19	4,595.19	-17,209.78
01/04/2018	Check	AWD	American Express	KC Amex charges	101 Cash checking account	\$481.31		-481.31	-17,691.09
01/05/2018	Deposit				101 Cash checking account		\$481.31	481.31	-17,209.78
01/28/2018	Check	AWD	American Express		101 Cash checking account	\$3,468.69		-3,468.69	-20,678.47
02/09/2018	Deposit				101 Cash checking account		\$3,468.69	3,468.69	-17,209.78
02/25/2018	Check	AWD	American Express		101 Cash checking account	\$30.00		-30.00	-17,239.78
03/09/2018	Deposit				101 Cash checking account		\$30.00	30.00	-17,209.78
04/03/2018	Check	AWD	American Express		101 Cash checking account	\$560.85		-560.85	-17,770.63
04/05/2018	Deposit				101 Cash checking account		\$560.85	560.85	-17,209.78

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	DEBIT	CREDIT	AMOUNT	BALANCE
05/04/2018	Check	AWD	American Express		101 Cash checking account	\$4,486.10		-4,486.10	-21,705.88
05/07/2018	Deposit				101 Cash checking account		\$4,486.10	4,486.10	-17,209.78
06/05/2018	Check	AWD	American Express	Web Page Fee	101 Cash checking account	\$30.00		-30.00	-17,239.78
06/22/2018	Deposit			Web	101 Cash checking account		\$30.00	30.00	-17,209.78
Total for 804 Key Club American Express Pay								\$ -16,249.42	
805 Circle K AMEX Payment									
Beginning Balance									
12/05/2017	Check	AWD	American Express	CK Charges	101 Cash checking account	\$462.32		-462.32	-462.76
12/07/2017	Deposit			Dues from Circle K for AMEX payments	101 Cash checking account		\$462.32	462.32	-0.44
02/25/2018	Check	AWD	American Express		101 Cash checking account	\$458.99		-458.99	-458.43
03/01/2018	Deposit				101 Cash checking account		\$458.99	458.99	-0.44
04/03/2018	Check	AWD	American Express		101 Cash checking account	\$175.77		-175.77	-176.21
04/05/2018	Deposit				101 Cash checking account		\$175.77	175.77	-0.44
05/04/2018	Check	AWD	American Express		101 Cash checking account	\$13,856.45		-13,856.45	-13,856.69
05/07/2018	Deposit				101 Cash checking account		\$13,856.45	13,856.45	-0.44
06/05/2018	Check	AWD	American Express	Circle K Training	101 Cash checking account	\$689.74		-689.74	-690.18
06/22/2018	Deposit			Circle K DOT	101 Cash checking account		\$689.74	689.74	-0.44
Total for 805 Circle K AMEX Payment								\$0.00	
808 Centennial Club CC Payments									
Beginning Balance									
10/26/2017	Deposit			CC closing	101 Cash checking account		\$600.00	600.00	1,080.00
11/01/2017	Deposit				101 Cash checking account		\$120.00	120.00	1,200.00
11/11/2017	Check	1240	Kiwanis Club of Centennial Internet	Credit Card payments less \$100.00 for conv ad	101 Cash checking account	\$1,100.00		-1,100.00	100.00
11/11/2017	Check	1241	Pennsylvania Kiwanis	Convention Ad Payment	101 Cash checking account	\$100.00		-100.00	0.00
12/07/2017	Deposit			Centennial Credit Card Payment	101 Cash checking account		\$120.00	120.00	120.00
12/07/2017	Deposit			Centennial Cc Payments	101 Cash checking account		\$240.00	240.00	360.00
12/14/2017	Deposit			CC Closing - Centennial	101 Cash checking account		\$120.00	120.00	480.00
12/21/2017	Check	1273	Kiwanis Club of Centennial Internet	Centennial payments	101 Cash checking account	\$1,270.00		-1,270.00	-790.00
12/21/2017	Deposit			Credit Card Closing	101 Cash checking account		\$120.00	120.00	-670.00
12/21/2017	Deposit			CC Closing	101 Cash checking account		\$670.00	670.00	0.00
01/05/2018	Deposit				101 Cash checking account		\$120.00	120.00	120.00
01/08/2018	Deposit			Credit Card Closing	101 Cash checking account		\$120.00	120.00	240.00
01/11/2018	Deposit			Credit Card Closing	101 Cash checking account		\$395.00	395.00	635.00
01/12/2018	Deposit			Credit Card Fees	101 Cash checking account		\$495.00	495.00	1,130.00
01/19/2018	Check	1307	Centennial a-Kiwanis payments		101 Cash checking account	\$1,130.00		-1,130.00	0.00
01/22/2018	Deposit			CC Closing	101 Cash checking account		\$120.00	120.00	120.00
03/21/2018	Check	1352	Centennial a-Kiwanis		101 Cash checking account	\$120.00		-120.00	0.00
05/30/2018	Deposit			CC Closing	101 Cash checking account		\$260.00	260.00	260.00
06/05/2018	Deposit				101 Cash checking account		\$120.00	120.00	380.00
06/18/2018	Check	1420	Centennial a-Kiwanis	Centennial E Kiwanis Payments	101 Cash checking account	\$780.00		-780.00	-400.00
06/18/2018	Deposit			Centennial Credit Card Payments	101 Cash checking account		\$400.00	400.00	0.00
07/05/2018	Deposit				101 Cash checking account		\$390.00	390.00	390.00
Total for 808 Centennial Club CC Payments								\$ -90.00	
Total Liabilities								\$ -11,663.76	\$62,478.08
Equity									
275 Unrestricted net assets									
Beginning Balance									
Total for 275 Unrestricted net assets									-51,853.99
Retained Earnings								\$ -6,290.98	\$ -6,290.98
Net Income								\$55,247.82	\$55,247.82
Total Equity								\$46,956.84	\$ -2,897.15
Total Liabilities and Equity								\$37,093.08	\$59,581.93

**2017-18 Budget Report
30-Jun-18**

<u>ACCT DESCRIPTION</u>	<u>2017-18 Approved Budget</u>	<u>2017-18 Actual Recs/Exps</u>	
District Dues	\$ 124,000.00	\$ 115,400.00	93%
Prorated New member dues	\$ 7,800.00	\$ 6,015.00	77%
Interest	\$ 130.00	\$ 98.37	76%
Key Club Contribution for Services	\$ 10,500.00	\$ 10,500.00	100%
Foundation Contribution for services	\$ 6,000.00	\$ 6,000.00	100%
Miscellaneous	\$ 2,000.00	\$ 3,123.11	156%
Power Up Fundraising program	\$ 110.00	\$ 49.00	45%
Circle-K Contribution for services	\$ 850.00	\$ 850.00	100%
Midwinter Conference	\$ 15,000.00	\$ 15,685.25	105%
District Convention	\$ 55,000.00	\$ 29,301.05	53%
Holiday Party	\$ 1,450.00	\$ 1,518.19	105%
District Raffle	\$ 14,000.00	\$ 5,440.00	39%
Shirts	\$ 200.00	\$ -	0%
Total Revenue	\$ 237,040.00	\$ 193,979.97	82%
Salaries	\$ 83,000.00	\$ 64,408.50	78%
Payroll Taxes	\$ 8,300.00	\$ 5,701.05	69%
Member & New Club Development	\$ 1,500.00	\$ 741.85	49%
Building Lease	\$ 18,700.00	\$ 13,845.49	74%
Employee Benefits	\$ 1,110.00	\$ 710.24	64%
Postage	\$ 500.00	\$ 484.96	97%
Telephone and Internet	\$ 3,100.00	\$ 2,922.48	94%
Insurance	\$ 1,700.00	\$ 1,723.00	101%
Supplies & Printing	\$ 1,500.00	\$ 605.69	40%
Equipment Maintain.	\$ 900.00	\$ 739.28	82%
Equipment	\$ 3,100.00	\$ 2,118.78	68%
Dist. Conv. - 2017-18 Lt. Govs	\$ 2,800.00	\$ 872.80	31%
Governor's Expenses*	\$ 3,000.00	\$ 1,136.27	38%
Int. Conv. - Governor*	\$ 700.00	\$ -	0%
Exec Dir/Sec/Treas Expenses*	\$ 5,500.00	\$ 5,296.93	96%
Sec/Treas - Int. Conv.	\$ 700.00	\$ 808.91	116%
Lt. Governor Expense	\$ 3,500.00	\$ 2,718.50	78%
Trustees Board Meeting Expense	\$ 1,100.00	\$ 786.95	72%
Int. Conv -Trustee/Lt. Governor****	\$ 1,000.00	\$ -	0%
Gov.-elect Expenses	\$ 1,500.00	\$ -	0%
Gov-elect	\$ 700.00	\$ -	0%
Awards	\$ 600.00	\$ -	0%
Keystone Kiwanian Editor	\$ 1,000.00	\$ 1,000.00	100%
Circle K Administrator	\$ 1,800.00	\$ 2,142.25	119%
Aktion Club Administrator	\$ 625.00	\$ 231.04	37%
Builders Club Admin.	\$ 525.00	\$ -	0%
K-Kids Admin	\$ 525.00	\$ -	0%
Key Leader	\$ 525.00	\$ 85.00	16%
Lt. Gov. Education Conference	\$ 4,400.00	\$ -	0%
Interest Expense	\$ 2,100.00	\$ 1,747.40	83%
Web Page Fees/Maintenance	\$ 700.00	\$ 1,190.34	170%
Audit	\$ 7,000.00	\$ 16,524.12	236%
Midwinter	\$ 15,000.00	\$ 16,385.13	109%
District Convention	\$ 49,000.00	\$ 535.16	1%
Holiday Party	\$ 225.00	\$ 8.19	4%
Raffle	\$ 7,000.00	\$ 217.76	3%
Contingent	\$ 500.00	\$ 105.00	21%
TOTAL EXPENSES	\$ 235,436.00	\$ 145,793.07	62%
Excess/Deficit	\$ 1,605.00	\$ 48,186.90	
*Includes Salary for Executive Director and Administrative Secretary			
****\$475.00 stipend per person			

ACCOUNT	PA KOPPOUS FAMILY ACCOUNT BALANCES - 6/30/18																	
	Amount 6/30/2014	Amount 8/31/2014	Amount 12/31/2014	Amount 3/31/2015	Amount 6/30/2015	Amount 9/30/2015	Amount 12/31/2015	Amount 3/31/2016	Amount 6/30/2016	Amount 9/30/2016	Amount 12/31/2016	Amount 3/31/2017	Amount 6/30/2017	Amount 9/30/2017	Amount 12/31/2017	Amount 3/31/2018	Amount 6/30/2018	AVERAGE
Kwanza Checking	\$ 38,405.00	\$ 20,653.54	\$ 57,376.52	\$ 67,891.00	\$ 19,136.43	\$ 11,653.82	\$ 94,639.13	\$ 90,494.38	\$ 40,807.25	\$ 55,292.51	\$ 60,834.38	\$ 106,833.84	\$ 57,096.71	\$ 54,275.18	\$ 36,445.30	\$ 99,362.16	\$ 47,778.18	\$ 66,399.89
Kwanza Reserve	\$ 53,695.00	\$ 59,952.67	\$ 52,207.22	\$ 52,631.00	\$ 61,865.12	\$ 25,064.89	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 559.18	\$ 17,451.81
Key Club Checking	\$ 18,608.00	\$ 4,885.82	\$ 29,237.46	\$ 132,446.00	\$ 15,864.28	\$ 453.73	\$ 26,976.38	\$ 153,170.13	\$ 32,438.00	\$ 2,573.80	\$ 36,668.77	\$ 120,041.00	\$ 47,227.62	\$ 12,736.88	\$ 51,663.56	\$ 148,019.77	\$ 19,309.15	\$ 49,913.81
Key Club Reserve	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 31,269.00	\$ 43,769.00	\$ 43,769.00	\$ 43,769.00	\$ 43,769.00	\$ 43,769.00	\$ 43,769.00	\$ 30,750.94
Circle-K Checking	\$ 1,823.00	\$ 1,481.99	\$ 6,855.14	\$ 6,853.00	\$ 1,772.76	\$ 507.86	\$ 5,721.13	\$ 8,540.43	\$ 3,883.33	\$ 1,274.55	\$ 4,004.60	\$ 9,769.08	\$ 1,842.78	\$ 41.88	\$ 4,869.19	\$ 18,180.62	\$ 2,373.52	\$ 4,644.02
Circle-K Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allison Club	\$ 3,287.60	\$ 3,003.53	\$ 3,905.59	\$ 3,905.53	\$ 3,205.23	\$ 4,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42	\$ 3,263.42
Foundation Checking	\$ 45,145.00	\$ 14,980.00	\$ 38,000.00	\$ 46,485.00	\$ 19,354.50	\$ 16,824.85	\$ 21,858.82	\$ 36,338.77	\$ 10,682.45	\$ 46,237.60	\$ 50,318.00	\$ 31,115.78	\$ 20,408.48	\$ 22,338.86	\$ 39,445.36	\$ 47,151.38	\$ 54,444.41	\$ 20,780.61
Foundation Investments	\$ 516,337.00	\$ 809,481.00	\$ 822,841.49	\$ 838,781.00	\$ 895,688.57	\$ 782,071.62	\$ 761,994.18	\$ 769,512.73	\$ 778,855.23	\$ 788,732.00	\$ 818,118.95	\$ 853,781.24	\$ 688,917.65	\$ 851,771.15	\$ 908,758.33	\$ 848,907.00	\$ 854,283.00	\$ 824,102.31
	\$ 994,800.00	\$ 944,198.95	\$ 1,014,477.36	\$ 1,210,830.53	\$ 977,050.84	\$ 851,469.18	\$ 918,261.32	\$ 1,048,108.04	\$ 805,130.84	\$ 835,504.70	\$ 1,013,482.11	\$ 1,172,386.07	\$ 1,048,841.45	\$ 1,004,309.65	\$ 1,051,448.73	\$ 1,199,698.32	\$ 1,019,250.96	\$ 1,022,168.18

Date: 7/16/2018

To: PA Kiwanis Board of Trustees

Re: PA K-Family Pin

The proposal is to have a Pennsylvania K-family Pin to help create some additional revenue across the PA Kiwanis Family. We haven't had a particular pin that hasn't crossed over the various branches in some time. The idea is to create a pin that can be sold to all Kiwanis and K-family members within the district.

Currently our vendors for pins and awards can do custom orders. Trophies Plus (Award vendor) has a 1" pin for \$1.00 each for a batch of 3000+ (\$1.35 for 1000-1999; \$1.20 for 2000-2999). AYM Depot (Governor Pins) has 1" custom pins (soft enamel) \$1.59 each for a batch 2500-4999 (\$1.62 for 1000-2499).

The idea would be to sell the pin at \$6.00 over the cost with \$1.00 going to each K-family organization. Pin design could be requested by the membership or by the various leadership of all branches.

Date: 7/16/2018
To: PA Kiwanis Board of Trustees
Re: Reserve Fundraising Campaign

Idea:

Start a campaign to have a plaque and pin for Kiwanis members to purchase to place funds into our reserve and eliminate the current debt. Much like the awards the current membership know from the Kiwanis Children's Fund, there could be an award available to Kiwanis members to help the district.

With the membership slowly sinking and the results of the audit showing debt that needs to be resolved, it is important to have something to help raise funds to assist us out of this situation. Creating a way for the membership to assist and be recognized would be beneficial to remedy the situation.

Hardware:

New Diamond Series Plaque for quantities of 100+ (have an initial set up of \$15.00) can cost \$12.70 (7"x9"), or \$8.30 (5"x7"). At lower quantities, the 7"x9" would be \$14.65 (quantities of 12-49) or \$13.80 (50-99). The 5"x7" has \$10.25 (12-49) and \$9.40 (50-99).

1" Color Enamel pins can be designed \$1.80 for 300-499 (\$2.40 for 200-299; \$3.00 for 100-199).

How:

We could have a tiered donation (suggested amounts: \$250, \$500, \$1000) or a single award (suggested \$500).

With having up to \$20.00 from each award needed to cover the costs of pins and plaques, the rest can go towards eliminating the debt and refunding the reserve. Having an award at \$500, it would take approximately 37 awards to remove the debt. With a goal to get 100 donors, it will serve to eliminate the debt and replenish the reserves.

District Board
Finance Committee Policy

Updated: July 17, 2018

PURPOSE

The District Board Finance Committee (hereinafter referred to as the "Committee") of the District Board of Pennsylvania Kiwanis District (hereinafter referred to as the "District") shall: (i) maintain oversight responsibility of the District's Finances, (ii) review the financial objectives, financial policies, financial structure and financing requirements of the District and its service leadership programs and make such reports and recommendations to the District Board for approval or advisement, and (iii) to the extent delegated to it by the District Board pursuant to this Policy or exercise the powers and authority as approved only by the District Board with respect to such matters.

COMMITTEE STRUCTURE

1. The Committee is a permanent standing committee of the District Board.
2. The members shall include the Governor-elect, at least one (1) Trustee, at least one (1) District member in active standing who is neither an officer nor Trustee, and the District Treasurer. The Governor shall be a member ex officio. The members and Chair of the Committee shall be selected by the Governor, subject to approval by the District Board. The members of the Committee shall serve until their successors are appointed and qualified to serve on the Committee.
3. The Chair shall be responsible for leadership of the Committee, including overseeing the agenda, presiding over the meetings and reporting to the District Board. If the Chair is unable to attend a Committee meeting, prior to such meeting the Chair shall designate an acting chair for such meeting. If the Chair is not present at a meeting, and if an acting chair has not been designated pursuant to the foregoing sentence, the members of the Committee in attendance may designate an acting chair for such meeting.

COMMITTEE MEETINGS

1. The Committee shall meet at a minimum four (4) times each fiscal year and can hold additional meetings from time to time as may be called by its Chair or requested by the District Governor or District Board.
2. The Committee shall report to the District Board at every scheduled quarterly meeting, and at other such times as either the District Board requests or the Committee determines is necessary for the District Board to receive information that is material to the District's finances. The committee report will always be part of the Quarterly District Board packet.
3. The Committee may invite to its meetings any member of District Board and such other persons as it deems appropriate to carry out its responsibilities.

DUTIES AND RESPONSIBILITIES

In addition to any other responsibilities which may be assigned from time to time by the District Board, the Committee is responsible for the following matters:

1. The District will control its finances through an established budget system, and financial matters will be conducted on sound, conservative principles. The annual goal is a balanced budget with ample cash reserves. The Committee shall develop an operating

**District Board
Finance Committee Policy**

Updated: July 17, 2018

- budget for each fiscal year and submit the budget to the District Board for approval, at least three months before the beginning of the upcoming fiscal year.
2. The Committee shall oversee the District's and its Service Leadership Programs ("Circle K", "Key Club", "Builders Club", "K Kids" and "Aktion Club") overall financial policies and objectives and shall recommend an annual operating budget submitted to the District Board for approval.
 3. Oversight Authorizations:
 - a. **Bank and Credit Card Accounts** - The Chair of the Committee, District Governor and District Treasurer, shall have **signature authority** on all District bank and credit card accounts. The District Board may authorize others as requested by the Committee.
 - b. **On-line Access to Bank and Credit Card Accounts** - The Committee shall ensure that the District Governor and Committee Chair have the necessary authorizations to view all bank and credit card accounts on-line, using adequate secured computer-based application approved by the District Board for this purpose.
 - c. **Investment Accounts** – The committee should obtain written monthly reports from our Investment Advisor.
 4. Reporting:
 - a. At each District Board meeting the Committee, shall provide a quarterly report of the District's finances, including, but not limited to:
 - a. Current year operating budget versus actual numbers;
 - b. Most recent balance sheet;
 - c. Past's month's detailed cash flow including entry of checks written with date, payee, amount and reason; and
 - d. An explanation of spending, per major line item, when a greater than a 5% or a \$500 variance (whichever is greater), occurs in the current year operating budget versus actual. The financial reports shall be provided to the District Board members at least ten (10) days prior to the Quarterly District Board meeting.
 - b. The Committee in conjunction with the Audit Committee shall ensure that the annual IRS Form 990 is prepared and recommended to the District Board for execution and filing as required by law.
 5. The Committee will review and propose the overall investment strategy for the District that will be adopted by the District Board and monitors the performance of the portfolio based on market conditions and can recommend changes.
 6. The Committee shall work with the Audit Committee, as requested, to ensure that any audit, either internal or external, is performed as required by the District bylaws.
 7. The Committee shall annually review and assess the adequacy of this Policy and recommend any proposed changes to the District Board for approval.

DISTRICT FINANCE COMMITTEE

PURPOSE

The District Finance Committee (hereinafter referred to as the "Committee") of the District Board of Pennsylvania Kiwanis District (hereinafter referred to as the "District") shall: (i) maintain oversight responsibility of the District's Finances, (ii) review the financial objectives, financial policies, financial structure and financing requirements of the District and its service leadership programs and make such reports and recommendations to the District Board for approval or advisement, and (iii) to the extent delegated to it by the District Board pursuant to this Policy or exercise the powers and authority as approved only by the District Board with respect to such matters.

COMMITTEE STRUCTURE

1. The Committee is a permanent standing committee of the District Board.
2. The members shall include the Governor-elect, at least one (1) Trustee, at least one (1) District member in active standing who is neither an officer nor Trustee, and the District Treasurer. The Governor shall be a member ex officio. The members and Chair of the Committee shall be selected by the Governor, subject to approval by the District Board. The members of the Committee shall serve until their successors are appointed and qualified to serve on the Committee.
3. The Chair shall be responsible for leadership of the Committee, including overseeing the agenda, presiding over the meetings and reporting to the District Board. If the Chair is unable to attend a Committee meeting, prior to such meeting the Chair shall designate an acting chair for such meeting. If the Chair is not present at a meeting, and if an acting chair has not been designated pursuant to the foregoing sentence, the members of the Committee in attendance may designate an acting chair for such meeting.
4. The Chair of the committee must have a solid business background, especially in accounting and in financial matters. He or she must be able to correctly produce financial reports independent of the District Treasurer, should the need or request arise. They must be able to look critically at the reports and financial condition of the District. This does not preclude the chair to be a member of the District Board.

COMMITTEE MEETINGS

1. The Committee shall meet at a minimum four (4) times each fiscal year and can hold additional meetings from time to time as may be called by its Chair or requested by the District Governor or District Board.
2. The Committee shall report to the District Board at every scheduled quarterly meeting, and at other such times as either the District Board requests or the Committee determines is necessary for the District Board to receive information that is material to the District's finances. The committee report will always be part of the Quarterly District Board packet.
3. The Committee may invite to its meetings any member of District Board and such other persons as it deems appropriate to carry out its responsibilities.

DUTIES AND RESPONSIBILITIES

In addition to any other responsibilities which may be assigned from time to time by the District Board, the Committee is responsible for the following matters:

1. The District will control its finances through an established budget system, and financial matters will be conducted on sound, conservative principles. The annual goal is a balanced budget with ample cash reserves. The Committee shall develop an operating budget for each fiscal year and submit the budget to the District Board for approval, at least three months before the beginning of the upcoming fiscal year.
2. The Committee shall oversee the District's overall financial policies and objectives and shall recommend an annual operating budget to the District Board for approval.
 - a. The Committee shall also offer guidance and review of budgets developed by the District's Service Leadership Programs ("Circle K", "Key Club", "Builders Club", "K Kids" and "Aktion Club") prior to their submission to the District Board for approval.

3. Oversight Authorizations:
 - a. **Bank and Credit Card Accounts** - The Chair of the Committee, District Governor and District Treasurer, shall have **signature authority** on all District bank and credit card accounts. The District Board may authorize others as requested by the Committee.
 - b. **On-line Access to Bank and Credit Card Accounts** - The Committee shall ensure that the District Governor and Committee Chair have the necessary authorizations to view all bank and credit card accounts on-line, using adequate secured computer-based application approved by the District Board for this purpose.
 - c. **Investment Accounts** – The committee should obtain written monthly reports from our Investment Advisor.
4. Reporting:
 - a. At each District Board meeting the Committee, shall provide a quarterly report of the District's finances, including, but not limited to:
 - a. Current year operating budget versus actual numbers;
 - b. Most recent balance sheet;
 - c. Past's month's detailed cash flow including entry of checks written with date, payee, amount and reason; and
 - d. An explanation of spending, per major line item, when a greater than a 5% or a \$500 variance (whichever is greater), occurs in the current year operating budget versus actual. The financial reports shall be provided to the District Board members at least ten (10) days prior to the Quarterly District Board meeting.
 - b. The Committee in conjunction with the Audit Committee shall ensure that the annual IRS Form 990 is prepared and recommended to the District Board for execution and filing as required by law.
5. The Committee with approval from the District Board, will seek advice and guidance from a District Board approved investment professional when recommending changes to our investment portfolio.
6. The Committee shall work with the Audit Committee, as requested, to ensure that any audit, either internal or external, is performed as required by the District bylaws.
7. The Committee shall annually review and assess the adequacy of this Policy and recommend any proposed changes to the District Board for approval.

Kiwanis

Pennsylvania District

2793 Old Post Road, STE 12
Harrisburg, PA 17110-3683

www.pa.kiwanis.org

May 22, 2018

Dear Kevin and Judy,

It is with mixed emotions that I submit my letter of resignation, effective October 1, 2018, as Trustee for Region 1. We feel that now is the time to get closer to our families and grandchildren. It was not an easy decision to make, especially since we have grown close to our Kiwanis family, the many friends that we have made in the Bradford area, and throughout Pennsylvania. The memories and friends that we made while living in Pennsylvania are treasured gifts.

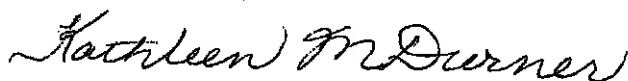
Being Lieutenant Governor and Trustee guided me to experience a different side of Kiwanis. I was able to interact with a variety of Kiwanis Clubs from very small, but an integral part of their community to larger Clubs with an equivalent impact on their communities. Each club has made a significant contribution to their community. I have watched many Clubs struggle with the death of members; changes in leadership; and overcoming Club and community obstacles. Yet, with each challenge, most Clubs grew stronger and more unified. I am proud to have witnessed or been a part of their challenges and successes.

On the leadership level, I was humbled to realize how much I needed to learn about Kiwanis. It is an ongoing process. I have also learned that my voice matters when it comes to standing up for what I believe to be right and just. Lastly, I learned that it is difficult to wear two hats. I am still looking for a Lieutenant Governor for Division 2. That has been my greatest challenge.

On a positive note, I would like to recommend Mr. Roger Janes, a former Lt. Governor and Past President of the Meadville Kiwanis Club, to replace me as Trustee for Region 1. Roger has a business mind, common sense, exceptional interpersonal skills, in-depth Kiwanis experience and an appropriate sense of humor. I am confident that he will accept the position, as we have spoken on several occasions regarding the assumption of this responsibility.

Thank you for the opportunity to serve Region 1, Divisions 1 and 2, and the Pennsylvania District of Kiwanis.

Yours in Service,



Kathleen M. Durner, Trustee, Region 1



2020 Midwinter? Spring Regionals?

Committee to come up with ideas or a plan to replace or improve:
Jen Vare, Ben Osterhout, & Matt Wise

Knowing that Midwinter has started to cost money and is dropping in attendance we thought it might be a good idea to come up with something new and unique:

1) A Kiwanis Gala for the Kids (in April)

- basket raffles
- kid artwork auctions
- a specific program
- dinner
- dancing
- Awards in 4-5 categories (for example)
 - Club Signature Service
 - Outstanding Child who performs service
 - A community organization &/or Business
 - A Current Kiwanis Member going above & beyond
 - In memory of an outstanding Kiwanis member(s) who are deceased

Great way to bring everyone together to fundraise AND socialize

- One reason people like to come to midwinter is to see their friends
- AND feel like what they do is meaningful

Without the need for so many days/nights and rooms, etc. costs could be very cheap
Brainstorm Places:

- Penn Stater (are people not attending because it is the same location each year?)
- Comparable hotels to Penn Stater?
- Think of "Unique" "Wedding" type venues:
 - Famous Hotels
 - Barns
 - Wineries
 - Breweries
 - Museums

Day of Gala

- Brainstorm ways to get people to travel a distance
 - District Board Meeting?
 - A District service project (but then need place to change for gala)
 - An open forum room with different moderators throughout the day-NO AGENDA (but then need place to change for gala) For Example:
 - 1 PM talk about fundraisers
 - 2 PM talk about SLPs
 - 3 PM talk about service projects

2)MidYear/Spring “Regional” Meetings:

- Incorporate items that people who attend Mid Year Conventions and not DCONs would typically see or hear
- Could combine some regions together where it makes sense or call them North, South, Middle, East, West, etc & let people register for the one that they want to go to
- A full day event with same agenda & workshops repeated at each
 - CLE
 - Financial
 - Membership
 - Service
- If done before the Gala we could sell tickets for some of the Bigger Baskets/Raffle items and 50/50
- This will take a level of commitment from the Governor to coordinate with committee chairs & speakers (the Governors of SLPs could send a rep from that part of state to deliver the same message, the Committee chairs could send a committee member from that part of state to deliver the same message)

PA DISTRICT 2017 -2018 CONVENTION COMMITTEE EPORT

SUBMITTED BY Keith Smith, Committee Chair

July 18, 2018

As of July 18, 2018, the 2017 -2018 PA District Convention Committee will have met eleven (11) times with our last scheduled meeting next Wednesday July 25, 2018.

The convention committee is wrapping up a few loose ends but to date have completed all items as required/requested/proposed with the exception of the scheduling of the Friday afternoon forum which we are working on finalizing this forum in the next week or so as on of our presenters "back out".

Convention item recap:

- We are advertising for people to work the registration tables for Thursday afternoon, Friday and Saturday and will know where we stand at our next meeting.
- We have received sign in "Gift Bags" from Giant Eagle and have numerous trinkets/items to be put into the bags. We are planning on "stuffing" the bags at our convention committee Thank You picnic which is the Thursday night before the convention starts and then we will take the bags to the Doubletree Thursday morning.
- We have exceeded our "Bridge Sponsorship" goal and are just awaiting our final misc. sponsors. We are putting together our sponsor ship banner(s) for display at the convention which we will need reimbursed for.
- We are set for Thursday's night "Reception Dinner" at the West End overlook and will advise next week of the bus times.
- The Friday morning Early Learning Summit has been finalized with various speakers from both the public and private sector. The Early Learning Summit committee along with some of the speakers are publicly soliciting the event.
- Gateway Clipper boat has been secured for our Friday night dinner/cruise. We are finalizing the bus times and will again, report the final times end of next week.
- Sunday morning Farewell Breakfast has been finalized and we has Al Condeluci a local speaker to discuss "Building Social Capital" which is how to get along with ALL people and why it is so important to do so.
- I believe all other misc. items are complete and all we need now is member participation

It has been a great experience this time as committee chair as our final committee members where able to complete their tasks and it wasn't up to a couple people to everything as it was last time the convention was in Pittsburgh.

Looking forward to seeing everyone in Pittsburgh August 9 – 12, 2018

Respectfully yours,

Keith E. Smith, 2107 – 2018 PA District Committee Chair

Kiwanis

Pennsylvania District

July 21, 2018

Key Leader Committee Report to District Board

Since the last board meeting, we held a very successful Key Leader program at Camp Conrad Weiser. We had 72 students in attendance representing 24 different schools - include students from a charter school and two home-schooled students!

Rising Senior Kaylee Moore of Reynolds Jr/Sr High School has been appointed by Key Club Governor Maggie Karpinski to serve as the 2019 Key Leader Ambassador. Kaylee has attended two Key Leader programs and served as a student facilitator at our most recent event. We are looking forward to working with Kaylee on promoting Key Leader.

District Chair Stef Stamatopoulos attended the Key Leader training program hosted by Kiwanis International in Las Vegas in June.

We have started planning for 2019.

The date has been selected for **Key Leader at Camp Conrad Weiser: April 26-28, 2019.**

At this time, the Committee does not intend to offer a second Key Leader event during 2019.

A donor has stepped forward to provide the financial guarantee for our 2019 camps to eliminate any financial liability for the District.

We will continue to promote this program through Kiwanis and Key Club. This promotion will include a presence at our upcoming Kiwanis District Convention.

Respectfully submitted,

Key Leader Team

Key Leader Payments, Expenses and Financial Results

7/18/2018

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Fee</u>	<u>Date</u>	<u>Check</u>	<u>Comments</u>
William	Walters	\$ 300.00	\$ 9.30			
Sharon	Webb	\$ 150.00	\$ 4.65	2/16/2018		
Sharon	Webb	\$ 150.00	\$ 4.65	2/16/2018		
Christopher	Niles	\$ 150.00	\$ 4.65	2/20/2018		
Kiwanis Club of Freeport		\$ 300.00		3/7/2018	Yes	
Kiwanis Children's Fund		\$ 3,973.00		3/1/2018		
Katherine	Hewitt	\$ 150.00	\$ 4.65	3/14/2018		
Kiwanis Club of Freeport		\$ 300.00		3/15/2018	Yes	
Carl & Miriam	Kanaskie	\$ 25.00		3/19/2018	Yes	
Jody & Jeffrey	Furflow	\$ 25.00		3/20/2018	Yes	
Mary	Weltz	\$ 150.00	\$ 4.65	3/20/2018		
Megan	Brundage	\$ 125.00	\$ 3.93	3/21/2018		
Allan & Misty	Pashkow	\$ 150.00		3/25/2018	Yes	
Barbara	Downey	\$ 100.00	\$ 3.20	3/28/2018		
Kaitlyn	Downey	\$ 150.00	\$ 4.65	3/28/2018		
Mary Ann	O'Brien	\$ 100.00	\$ 3.20	3/28/2018		
Naomi	Brown	\$ 150.00	\$ 4.65	3/28/2018		
Vivian	McCarty	\$ 150.00	\$ 4.65	3/28/2018		
Francis	Rixey	\$ 150.00	\$ 4.65	3/29/2018		
Katherine	Hewitt	\$ 50.00		3/29/2018	Yes	Vidda Jimenez
Katherine	Hewitt	\$ 50.00		3/29/2018	Yes	Vidda Jimenez
Katherine	Hewitt	\$ 50.00		3/29/2018	Yes	Vidda Jimenez
Rose	Quinones	\$ 50.00		3/29/2018	Yes	Nelson Mieleles
Rosy D.	Valerio De Estrella	\$ 50.00		3/29/2018	Yes	Heather Estrella
Katherine	Randal	\$ 150.00	\$ 4.65	3/30/2018		
Tina	Hazard	\$ 150.00	\$ 4.65	4/4/2018		
	White	\$ 150.00	\$ 4.65	4/4/2018		
	White	\$ 150.00	\$ 4.65	4/4/2018		
Daniel & Lisa	Dunkle	\$ 150.00		4/9/2018	Yes	For Kayda Hensley
Hanover Jr./Sr. High School		\$ 150.00		4/9/2018	Yes	For Seth Strouse
Hanover Jr./Sr. High School		\$ 150.00		4/9/2018	Yes	For Ariel Mitkowski
Kiwanis Club of Erie		\$ 600.00		4/11/2018		
Christopher	White	\$ 150.00	\$ 4.65	4/16/2018		
Pennridge High School		\$ 450.00		4/30/2018	Yes	
Bradford High School		\$ 450.00		4/30/2018	Yes	

Anonymous		\$ 900.00		Seed money
Kiwanis Club of Elizabethtown		\$ 550.00	5/9/2018	Duncan, Minnich, Motter, Haas
East Stroudsburg High School		\$ 425.00	6/15/2018	Yes
Kiwanis Club of Titusville		\$ 450.00	6/15/2018	Yes
Larry & Pamela	Assalita	\$ 150.00	6/15/2018	Yes
Amit	Mehta	\$ 150.00	6/15/2018	Yes
Pennsylvania Kiwanis Foundation		\$ 5,400.00	6/20/2018	

Totals \$ 17,723.00 \$ 84.73

Net Total Registration (Registration less fees)

\$ 17,638.27

Expenses

Kiwanis International	\$ 3,035.00
Refunds	\$ 315.00
South Mountain YMCA*	\$ 9,085.00

Total Expenses

\$ 12,435.00

Excess/(Deficit) Revenues vs Expenses

\$ 5,203.27

* Bill not yet received/paid

From: Kevin Thomas <ketkiwanis@aol.com>

To: adamdeveney <adamdeveney@verizon.net>

Subject: Notes and information from last evening's presentation

Date: Fri, Jun 22, 2018 5:44 pm

Attachments: Just the Facts Kiwanis International.pdf (1325K), Call to Action—KiwanisELIC July 2014.doc (1358K), Guide pictures 070317.jpg (386K), Laundromat Reading Brain Charging Station Flyer.docx (841K)

Adam:

Good to visit with you last night and attend the meeting. Enjoyed it!

Per your request, here is some of the information from my presentation last evening.

--- Kiwanis has already eradicated one disease from the planet, specifically Iodine Deficiency Disorders and we continue to monitor the work we accomplished to make sure that the disease makes no come back.

--- Our second world project, Eliminate - The eradication of Neonatal Tetanus - continues to progress. When we began the project in 2011, there were 59 countries at risk for the disease. It has been eradicated in 44 of those countries. The 15 remaining will be some of the most challenging as they include such places as Congo, Yemen and Sudan. To date \$110,000,000 has been collected or pledged; 110,000,000 was our goal. \$78,660,913 has been collected with \$31,339,087 still outstanding in pledges to be collected. In Pennsylvania, our goal was \$1,254,834; \$1,165,435 has been collected. The Kiwanis Club of Phoenixville has donated \$11,025.78 or \$202.03 per member. That makes it the top giving club in Division 22.

-- I shared some facts and figures on Kiwanis in general. They are in the attached file.

-- I spoke about our work with Early Childhood Development. Attached is our Call to Action.

-- We continue to do conduct education seminars on Early Childhood Development. We have one coming at the District Convention in Pittsburgh on Friday, August 10, 2018 starting at 8:00am.

-- Last year for the clubs that reported, 800 Kiwanians read to over 22,000 children all across Pennsylvania.

-- We continue to do advocacy work to promote legislation and programs which benefit the youngest children and their families.

-- Clubs across Pennsylvania partner with Daycare facilities to help those facilities improve, their staffs to achieve higher education and to help with access affordability issues for families of children in those facilities.

-- We continues to support home visitation programs such as the Nurse Family Partnership to help them meet the needs of the children and families they serve.

-- Since August 2011, we have distributed over 236,000 of our Early Learning Guides. Pictures of the guides are attached.

-- We are just beginning to initiate Laundromat Reading corners. More information is being developed but for now see the attached flyer. The South Philadelphia Club in Division 22 has set up 4 of them to date.

Let me know if you need more information.

Kevin E. Thomas, District Executive Director
Pennsylvania District Kiwanis International
2793 Old Post Road, Suite 12
Harrisburg PA 17110-3683
P: 717-540-9300
F: 717-540-1018
E-mail: Kevin@pakiwanis.org
www.pakiwanis.org

1 Attached Images

From: Kevin Thomas <ketkiwanis@aol.com>
To: marhal <marhal@pakeys.org>
Subject: Re: Notes and information from last evening's presentation
Date: Mon, Jun 25, 2018 11:28 am

Mary:

Thanks for this outreach and opportunity!

This year Kiwanis, with funding provided by the Pennsylvania Kiwanis Foundation, purchased 3,400 of the 2018 PA One Book, My Cousin Momo. 1,800 went to the attendees of the Home Visitation and Family Support Conference so that they can provide them to the families they serve. 300 went to Family Design Resource to provide to families adopting foster children. The balance went to Head Start programs in south central Pennsylvania.

As to the early guides, we try to target them, through our local Kiwanis Clubs and Kiwanis members, to at risk families and children as much as possible. They go to school districts for Kindergarten enrollment, to home visitation providers, Head Start programs and child care providers throughout Pennsylvania. Here are two examples of how they are being utilized by the organizations to whom we have provided them.

When school starts in late August, all the Head Start Families in the Philadelphia school system will receive a copy of the Kindergarten Here I Come guide. Each month parents and children will be given an at home assignment using the guide and they will, also, be utilized monthly in the classroom. The same thing is occurring in the Bethlehem School District with guides we have provided.

The Lehigh-Northampton Nurse Family Partnership takes a copy of the Everyday I Learn Through Play guides, which Kiwanis has provided, to all families, mothers and children they serve and remind families to utilize them with each visit. They tell us they find them to be an invaluable resource.

The guides are printed through funds provided by the Pennsylvania Kiwanis Foundation and are provided free of charge unless we have to ship them. Again through our Kiwanis network, we can usually avoid shipping the guides.

Let me know if you need more information or have questions.

Kevin E. Thomas, District Executive Director
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-----Original Message-----

From: Mary Hall <marhal@pakeys.org>
To: Kevin Thomas <ketkiwanis@aol.com>
Sent: Mon, Jun 25, 2018 7:47 am
Subject: RE: Notes and information from last evening's presentation

Thank you, Kevin.

I would like to promote this in two of our newsletters. The first would be the PA Early Ed News and would share the outreach efforts of Kiwanis. The second would be the Community Connection that would also share the efforts, but would make a heavy promotion on community members reaching out to the local Kiwanis club. Do you have additional details—like how many PA One Books were distributed (even "more than XYZ" would be good), as well as the early learning materials? Can you share how these were distributed to families? Any other details you can provide would also be helpful.

Thank you and thank you to the Kiwanis members.

Mary

From: Kevin Thomas [<mailto:ketkiwanis@aol.com>]
Sent: Friday, June 22, 2018 5:49 PM