

**PENNSYLVANIA DISTRICT BOARD OF TRUSTEES MEETING  
BOARD MEETING MINUTES  
February 21, 2022**

The fourth meeting of the 2021-22 Pennsylvania District Board of Trustees was held on February 21, 2022. Governor Sarah Zulueta presided. The meeting was held virtually via Zoom.

The following board members were present; Sarah Zulueta, Mike Coolbaugh, Tom Bowes, Barb Byers, Penny Meyers, Tiffany Callaio, Lillian Mataja and Kevin Thomas. Unable to be present were Don Smith, Miranda Burton and Ryan Hartman.

Guests included Counselling International Trustee Dan Leikvold, Lt. Governor Jim Janosik, and Past Governor and Audit committee member Bob Raub.

The minutes from the Board meeting of January 15, 2022, were considered for approval. (P1-P3) One correction was offered to the minutes on page 1. The paragraph in question read:

"A proposed policy on the use of the District Credit Card by Service Leadership Program Administrators was considered. See P84. The policy was reviewed and will be added to the District Policy Code."

Revised the paragraph will read or reads:

"A proposed policy on the use of the District Credit Card by Service Leadership Program Administrators was considered. See P84. The policy was reviewed and approved. This will be added to the District Policy Code."

The January 15<sup>th</sup> minutes were approved with the revision outlined above and no additional corrections. See P1-P3 for the revised minutes.

A draft copy of the 2020-21 Audited Financial Statement was considered. See P4-P23. After review and comment, the board approved the Financial Statements as submitted.

A draft copy of the District's Form 990 for the year ending September 30, 2021, was reviewed and considered; see P24-P49. It was reported that there are some exchanges taking place on how question 35a on page 4 should be answered. After review and consideration, the board approved Form 990 with the resolution on question 35a being determined by the tax professionals at Brown, Schultz, Sheridan & Fritz, Audit Committee Chair Jim Hanna and Executive Director Kevin Thomas.

Discussion took place on the internal control documents. See P50-P51.

Consideration was given to revising the Covid practices for Service Leadership Program events. See P52-P53. After discussion, the proposed revisions were approved and will be transmitted to the SLP administrators.

Revisions to the District Expense Policy were considered. See P54-P55. After discussion, the board approved the revised expense policy which will be added to the District Policy Code.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Kevin E. Thomas". The signature is written in a cursive, flowing style.

Kevin E. Thomas  
Executive Director/Secretary/Treasurer

**PENNSYLVANIA DISTRICT BOARD OF TRUSTEES MEETING**  
**BOARD MEETING MINUTES**  
**January 15, 2022**

The third meeting of the 2021-22 Pennsylvania District Board of Trustees was held on January 15, 2022. Governor Sarah Zulueta presided. The meeting was held virtually via Zoom.

All board members were present. Ex-officio board members Foundation President Jeff Rose and Circle K Governor Dawson Alexander were present.

Guests included Counselling International Trustee Dan Leikvold, Lt. Governors Cal Morse, Shawn Smith, Conrad Schlesinger and Jim Janosik, Human and Spiritual Aims Chair Wayne Meyer, Membership Growth Chair Matt Wise, Risk Management Chair Samantha Mahaffey, and Past Governor & Public Relations Chair Jen Vare.

Human and Spiritual Aims Chair Rev. Wayne Meyer provided opening thoughts and an invocation.

The minutes from the Board meeting of October 9, 2022, were considered for approval. (P1-P3). They were approved as presented.

The consent agenda was considered; see P4-P60. All items in the consent agenda were approved except for the JEDI, Public Relations and Key Club Administrator's report, which were deferred by request until the action portion of the agenda.

Governor Zulueta welcomed Counselling International Trustee Dan Leikvold to the meeting. Mr. Leikvold provided some comments with a focus on matters facing Kiwanis International. He reported that the District is above average across Kiwanis International in membership growth to date. He reported the District is in good standing with Kiwanis International.

Circle K Governor Dawson Alexander provided remarks and updates on the activity of the Circle K District Board.

Membership Chair Matt Wise provided remarks. The District Membership Report and numbers are P61-P65. There was focus on membership challenge "Leader Lead"; see P61. It was reported that Division 13N Lt. Governor Emily Reed has already achieved her goal.

The Audit committee report was considered; the Audit committee report is P66-P69. Executive Director/Secretary/Treasurer Kevin Thomas reported that auditors have completed their field work and have not alerted him to any significant concerns that have not previously been brought to the board's attention.

The District Finance Committee report was reviewed and approved by the District Board. See P70-P72.

The Financial reports for the District were reviewed. The information is P73-P83. Note that for the purposes of these minutes some transaction information has been redacted because of its sensitive nature.

A proposed policy on the use of the District Credit Card by Service Leadership Program Administrators was considered. See P84. The policy was reviewed and approved. This will be added to the District Policy Code.

An invoice approval process policy was reviewed. See P 72. The policy was approved by the board and will be added to the District Policy Code.

At the October 9<sup>th</sup> meeting, it was reported to the board that District may be eligible for the Advance Payment of Employer Credit Due to Covid-19. Since the last meeting, Form 7200 was submitted to the IRS to claim the credit. The claim was denied. Executive Director will pursue and explore the reasons for denial and prepare to file a claim for the fourth quarter.

Kiwanis unclaimed property was discussed. It was reported that we have heard nothing more about our claim, which was filed on May 1<sup>st</sup>.

A report was provided on the 2022 Holiday Party/Spring Fling. See P87-P89. Chair Jen Vare asked board approval to promote some of the basket fundraisers online in advance of the event. The board approved doing so on a soft sell basis.

The Kiwanis Kash raffle was discussed. The official kickoff of the raffle will be at the Midyear conference.

The Kiwanis Night at the Phillies was considered. See P90. The board approved the report. It was decided that Earl Wolf will be provided a Kiwanis Hero in Service Award. An appropriate time will be found to present it to him.

The District considered a licensing agreement from Aladan Media Group to offer Pennsylvania Kiwanis branded merchandise on an e-commerce site. See P91. The Board approved the agreement.

The items pulled from the consent agenda were considered. The first report considered was the JEDI report; see specifically P6-P7. The proposal outlining the purpose and function of the committee was reviewed and approved by the board.

The Public Relations Committee report was considered; see P 16. Points a and b under item 1 were considered. The board took no action on item a after extensive discussion. The board, also, took no action on item b but the idea of continuing with the same Facebook page will be shared with the 2023 Convention Chair.

The Key Club Administrator's report was considered, specifically the concern or request to reduce the Key Club financial contribution to the District operations; see P31, point 2. In relation to that request, the Finance Committee recommended and the board approved lowering the 2021-22 from \$12,500 to \$10,000 effective immediately. Additional reductions will be considered later in the year and as circumstances permit.

The report on District redivisioning was considered. See P92-P93.

2022-23 District Officers were reviewed. See P94. It was reported at the meeting that Wayne Meyer of the Kiwanis Club of Sheraden has agreed to serve as Lt. Governor of Division 5.

The 2022-23 Club officer guidebook was discussed. Based on requests last year for hard copies, an order has been placed with Kiwanis that reflects that request plus 50 extra books since the book has been extensively revised. Clubs will be surveyed to determine the number of hard copies, if any, a club wishes to have. All clubs will get an electronic copy. The hard copies will be distributed based on the survey. Discussion may need to be had on how to pay for the postage based on the number of guides to be sent.

The District Midyear Conference was reviewed. See P95-P98.

The 2022 District Convention was discussed. The Board discussed the committee request to conduct a cutest pet contest as a fundraiser for the convention. While taking no action, the Board was supportive of the contest.

The 2024 joint District Convention with the New Jersey District was discussed. Some initial discussions have occurred, each District has appointed a committee to further consider and develop a possible convention and a date will be established for a meeting of the two committees.

The 2022 Circle K and Key Club Conventions were discussed. At the October 9<sup>th</sup> meeting, the board discussed economic/financial concerns related to hotel contracts, the economic impact of Covid-19 and the effects of Covid policy on school/college operations. It was reported that for Circle K a contract and location (The Penn Stater) has been found that has minimum contract numbers which should be easily achievable. For Key Club, it was reported the contract with the Penn Stater has been renegotiated to lower contract minimums by 50%. Executive Director Kevin Thomas reported that at present the economic/financial concerns discussed in October have been considerably reduced.

A Covid policy for SLP conventions was discussed; see P99. After consideration, the Board adopted the proposed policy. The policy will be transmitted to SLP administrators.

Policies were discussed regarding members not residing in Pennsylvania holding offices in the Pennsylvania District or seeking an office on the Kiwanis International Board as a Pennsylvania candidate. See P100-P102. After some review,

consideration of the policies was tabled until the next Board meeting so that input could be sought from Kiwanis International.

The need for revisions to the District Expense reimbursement policy as it relates to the reporting requirement were considered. Revisions will be developed and considered for the next Board meeting.

Revisions to the District Board meeting procedures were considered. See P103-P106. After consideration, the Board approved the revisions to the Board Meeting Procedures.

A proposal was considered for Microsoft Upgrades to Pennsylvania District Technology. See P107-P108. The proposal was accepted and approved.

Proposed report forms for the Governor, Service Leadership Programs and Executive Director were considered. See P109-P118. The proposed reports were approved.

Information was shared on the Kiwanis Amplify program.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Kevin E. Thomas". The signature is written in a cursive, flowing style.

Kevin E. Thomas  
Executive Director/Secretary/Treasurer

**KIWANIS INTERNATIONAL  
NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL  
H23 PA DISTRICT**

**YEAR ENDED  
SEPTEMBER 30, 2021**

***KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT***

YEAR ENDED SEPTEMBER 30, 2021

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## Independent Auditor's Report

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

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of the Kiwanis International NTL HDQ K23 PA District and Key Club International H23 PA District (collectively, the Organization), which comprise the consolidated statement of financial position as of September 30, 2021 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated financial statements.

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

### Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We draw attention to Note 3, which describes the change in basis of accounting for Key Club from cash basis to accrual basis. Our opinion is not modified with respect to that matter.

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statement of financial position as of September 30, 2021 and the consolidating statement of activities for the year then ended on pages 15 through 18 are presented for the purpose of additional analysis of the consolidated financial statements rather than to present the financial position and results of operations of the individual organizations and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Camp Hill, Pennsylvania  
\_\_\_\_\_, 2022



**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2021**

**ASSETS**

**Current assets:**

**Cash and cash equivalents:**

Cash in bank	\$ 20,686
Money market fund	577

**Total cash and cash equivalents** **21,263**

Inventory	1,207
Prepaid expenses	2,706

**Total current assets** **25,176**

**Security deposit** **2,250**

**Total assets** **\$ 27,426**

**LIABILITIES AND NET ASSETS**

**Liabilities, all current:**

Accounts payable	\$ 3,409
Credit card payable	891
Accrued expenses	12,939
Deferred revenue	3,915
Paycheck Protection Program loan	13,815

**Total liabilities, all current** **34,969**

**Net assets (deficit):**

Without donor restrictions	(11,788)
With donor restrictions	4,245

**Total net assets (deficit)** **(7,543)**

**Total liabilities and net assets** **\$ 27,426**

See notes to consolidated financial statements.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

CONSOLIDATED STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2021

	Without donor restrictions	With donor restrictions	Total
<b>Revenues:</b>			
Dues	\$ 144,533		\$ 144,533
Conventions and events	41,674		41,674
Revenue for services provided to related parties	11,000		11,000
District raffle	13,606		13,606
Other revenue	6,517	\$ 200	6,717
Contributions	2,500		2,500
Paycheck Protection Program loan forgiveness	13,962		13,962
Interest income	111		111
Net assets released from restriction	564	(564)	
<b>Total revenues</b>	<b>234,467</b>	<b>(364)</b>	<b>234,103</b>
<b>Expenses:</b>			
Program:			
PA District	116,608		116,608
Circle K	4,802		4,802
Key Club	63,875		63,875
<b>Total program</b>	<b>185,285</b>		<b>185,285</b>
Management and general	51,738		51,738
Fundraising	7,481		7,481
<b>Total expenses</b>	<b>244,504</b>		<b>244,504</b>
Change in net assets	(10,037)	(364)	(10,401)
<b>Net assets:</b>			
Beginning of the year, restated	(1,751)	4,609	2,858
<b>End of the year</b>	<b>\$ (11,788)</b>	<b>\$ 4,245</b>	<b>\$ (7,543)</b>

See notes to consolidated financial statements.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED SEPTEMBER 30, 2021**

	PA District	Circle K	Key Club	Total program	Management and general	Fundraising	Total
Salaries and wages	\$ 37,982	\$ 3,219		\$ 41,201	\$ 23,176		\$ 64,377
Annual convention	47,444		\$ 9,653	57,097			57,097
Midwinter convention	79			79			79
Building rent	8,850	750		9,600	5,400		15,000
Professional fees			26,000	26,000	14,372		40,372
District raffles						\$ 7,481	7,481
Payroll taxes	3,939	334		4,273	2,404		6,677
Executive director expenses	1,060	90		1,150	646		1,796
Lieutenant governor's training	2,108			2,108			2,108
Equipment lease	956	81		1,037	583		1,620
Telephone and internet	1,650	140		1,790	1,007		2,797
Interest					328		328
Membership growth and development	1,329			1,329			1,329
Other events	2,625		148	2,773			2,773
Insurance					2,145		2,145
Lieutenant governor expenses	311			311			311
Supplies and printing	184	16	1,056	1,256	112		1,368
Keystone Kiwanian editor	750			750			750
Governor-elect international convention	1,583			1,583			1,583
Awards	1,422		98	1,520			1,520
Equipment maintenance	251	21		272	153		425
Governor's travel	1,586		1,089	2,675			2,675
Employee benefits	419	36		455	255		710
Executive director international convention	700			700			700
Web page fees and maintenance			580	580	221		801
Postage	435	37	154	626	265		891
Trustee board meeting expense			24,884	24,884	5		24,889
Miscellaneous expense	7	1		8	4		12
Information technology	907	77	213	1,197	553		1,750
Moving expense					109		109
Builders Club administrator	31			31			31
	<u>\$ 116,608</u>	<u>\$ 4,802</u>	<u>\$ 63,875</u>	<u>\$ 185,285</u>	<u>\$ 51,738</u>	<u>\$ 7,481</u>	<u>\$ 244,504</u>

See notes to consolidated financial statements.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

**CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2021**

**Cash flows from operating activities:**

Changes in net assets	\$ (10,401)
Adjustments:	
Paycheck Protection Program loan forgiveness	(13,962)
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	6,078
Inventory	(916)
Prepaid expenses	(2,265)
Security deposit	(800)
Increase (decrease) in liabilities:	
Accounts payable	(10,072)
Credit card payable	(2,515)
Accrued expenses	(2,476)
Deferred revenue	(1,935)

**Net cash used in operating activities**

**(39,264)**

**Cash flows from financing activities:**

Net repayments on line of credit	(9,475)
Proceeds from Paycheck Protection Program loan	13,815

**Net cash provided by financing activities**

**4,340**

**Decrease in cash**

**(34,924)**

**Cash and cash equivalents:**

Beginning of year	56,187
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**End of year**

**\$ 21,263**

Supplementary cash flows information, interest paid

\$ 328

**Noncash financing activity:**

During the year ended September 30, 2021, the Organization received forgiveness of its first Paycheck Protection Program (PPP) loan balance of \$13,962.

See notes to consolidated financial statements.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021

1. Nature of activities and summary of significant accounting policies:

*Nature of the Organization:*

The Kiwanis International NTL HDQ K23 PA District (the 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. The District also supports Circle K clubs throughout Pennsylvania. Circle K clubs are organized on college or university campuses and blend community service and leadership training with the opportunity to meet other college students around the world.

The Key Club International H23 PA District (the Club) is a student-led nonprofit corporation organized under the laws of the Commonwealth of Pennsylvania for the purpose of opportunities to provide service, build character and develop leadership.

*Principles of consolidation:*

The consolidated financial statements include the District and the Club (collectively, the Organization). The Club is consolidated since the District has the ability to appoint the oversight committee of the Club and has the ultimate responsibility for the Club. All significant inter-entity balances and transactions have been eliminated in consolidation.

*Basis of presentation:*

The Organization follows the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that are restricted for a specified purpose or passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.



**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021

1. Nature of activities and summary of significant accounting policies (continued):

*Accounts receivable:*

Accounts receivable are stated at outstanding balances reduced by any amounts charged off and any allowance for doubtful accounts. The Organization periodically reviews the receivables and charges off balances that are deemed uncollectible. The allowance for doubtful accounts is calculated based on historical experience and management's evaluation of outstanding receivables at the end of each year. Management has determined that an allowance for doubtful accounts is not necessary at September 30, 2021.

*Inventory:*

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

*Property and equipment:*

The Organization capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment is recorded at cost. Depreciation expense is calculated using the straight-line method over the estimated useful lives of the respective assets. The Organization's property and equipment, with a cost of \$8,592, were fully depreciated as of September 30, 2021.

*Revenue recognition:*

The Organization generates revenue from membership dues, an annual raffle, an annual convention and other events, contributions and administrative fees.

The Organization determines revenue recognition through the following steps for exchange transactions:

- Identification of the contract, or contracts, with the customer
- Identification of the performance obligations in the contract
- Determination of the transaction price
- Allocation of the transaction price to the performance obligations in the contract
- Recognition of revenue when, or as, the Organization satisfies a performance obligation

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021

1. Nature of activities and summary of significant accounting policies (continued):

Revenue recognition:

The Organization offers membership to local chapters and student groups in Pennsylvania. Membership dues are a flat rate per year and provide membership for the period of October 1<sup>st</sup> to September 30<sup>th</sup>. Benefits of membership include access to programs and events throughout the year, subscription to a magazine during the membership period and discounts to many products and services. Members can participate as much or as little as they would like. Membership dues are recorded as revenue when received.

The Organization holds an annual raffle, convention and various other events throughout the year. Members and non-members pay a registration fee to attend the events or pay for a raffle ticket. Sponsorships are also offered and includes admission to the event for a certain number of individuals and acknowledgement in either printed, digital or verbal format at the event. When the raffle, convention and events are held, revenue is recognized, as this is when the Organization has fulfilled its performance obligation to the registrants, ticket holders and sponsors.

The Organization occasionally receives contributions. Contributions are considered nonexchange transactions and are recognized when received or pledged, barring any conditions placed on the contributions. Contributions are recorded as net assets with donor restriction or net assets without donor restrictions, depending on the existence of donor restrictions. Support that is restricted by the donor is reported as an increase in donor restricted net assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Kiwanis performs bookkeeping and administrative services for Key Club and the Pennsylvania Kiwanis Foundation (Foundation). Key Club and the Foundation pay agreed upon fees once per fiscal year. For ease and convenience, Kiwanis bills the entities annually and recognizes the revenue once per fiscal year. While the services are performed monthly, the total revenue at the end of the year will be the same regardless of whether it was recognized monthly or annually.

Contributed services:

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

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021

1. Nature of activities and summary of significant accounting policies (continued):

*Functional allocation of expenses:*

The costs of providing program and supporting services have been summarized on a functional basis. Accordingly, certain costs have been allocated based on management's estimate of staff time spent on the various programs and supporting services. Costs directly related to a program or supporting service are charged directly to that program or supporting service.

*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 consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Recently issued accounting standards:*

FASB ASU 2016-02, *Leases*, will require lessees to recognize assets and liabilities on the statements of financial position for the rights and obligations created by all leases with terms of more than 12 months. Disclosures will also be required by lessees to meet the objective of enabling users of the consolidated financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. FASB ASU 2020-05 delayed the original effective date of the standard. The standard is now effective for reporting periods beginning after December 15, 2021 and interim reporting periods within annual reporting periods beginning after December 15, 2022. Management has not yet determined the impact of this update on the Organization's consolidated financial statements.

2. Adoption of new accounting pronouncement:

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers Accounting Standard Codification (ASC-606)*, which amends previous guidance. The core principle of ASC 606 is that any entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Additionally, the guidance requires improved disclosures to help users of financial statements better understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

Effective October 1, 2020, the Organization adopted ASU 2014-09. There was no quantitative impact on the Organization's financial statements as a result of the adoption.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021

3. **Change in accounting principle:**

Key Club changed its basis of accounting from cash basis to accrual basis during the year ended September 30, 2021. The Club believes this is a more accurate reflection of its activity and operations. Net assets at October 1, 2020 have been restated as follows:

Key Club net assets without donor restrictions, October 1, 2020, as originally stated	\$ 31,658
Adjustments due to change from cash basis to accrual basis:	
Accounts payable	(3,972)
Due to Kiwanis	<u>(19,217)</u>
Key Club net assets without donor restrictions, October 1, 2020, as restated	<u>\$ 8,469</u>

4. **Liquidity and availability of financial assets:**

Financial assets available for general expenditures, that is, without donor restrictions or other designations limiting their use, within one year of the statement of financial position, comprise the following as of September 30, 2021:

Financial assets:	
Cash in bank	\$ 20,686
Money market fund	<u>577</u>
Total financial assets	21,263
Net assets with donor restrictions	<u>(4,245)</u>
Total financial assets available within one year	<u>\$ 17,018</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. The Organization's primary sources of cash flow are from dues, an annual convention and various events. To manage unanticipated liquidity needs, the Organization maintains a \$40,000 line of credit with a bank that can be drawn upon as needed. The available balance to be drawn on the line of credit at September 30, 2021 was \$40,000.



**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

**5. Concentration of credit risk:**

The Organization maintains its cash accounts with three financial institutions. As of September 30, 2021, the Organization did not have any uninsured cash balances.

**6. Line of credit:**

The Organization has an authorized \$40,000 line of credit with Mid Penn Bank. Interest is payable monthly at the bank's prime rate (4.50% as of September 30, 2021). Borrowings under the line of credit are collateralized by all assets of the Organization. The line of credit is subject to an annual review by the bank. There was no outstanding balance at September 30, 2021.

**7. Paycheck Protection Program loan:**

The Paycheck Protection Program (PPP) was established under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) on March 27, 2020, and was designed to provide cash-flow assistance to small businesses including certain not-for-profit organizations. This program provides relief as a result of the Coronavirus pandemic with loan funds to pay up to 24 weeks of payroll costs, including fringe benefits, rent and utilities commencing on the date of loan origination. The PPP is a loan program that is guaranteed in its entirety through the Small Business Administration (SBA) and offers a maturity of two years and an interest rate of one percent (1%). The principal amount of the loan may be partially or fully forgiven if the loan funds are utilized in a manner consistent with the allowable use of loan proceeds.

In April 2020, the Organization received funding totaling \$13,962. On May 5, 2021, the Organization received notice of PPP loan forgiveness and recognized loan forgiveness revenue in the statement of activities.

Under draw two of the PPP, the Organization applied for and received loan proceeds totaling \$13,815 in February 2021. The loan is included as a liability at September 30, 2021 and is subject to the same terms as above. The Organization expects the loan to be forgiven in the fiscal year ending September 30, 2022.

**8. Leases:**

The Organization occupied office space under a lease which expired on September 30, 2021. The lease required payments of \$1,250 per month. The Organization entered into a lease during the year ended September 30, 2021, which begins on October 1, 2021 and expires on September 30, 2024. The lease requires monthly payments of \$800 in the first year. Monthly payments increase 3% each of the subsequent years.

The Organization entered into a copier lease during the year ended September 30, 2020. The lease requires payments of \$135 per month and expires in December 2025.



**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

**8. Leases (continued):**

Future minimum lease payments are as follows:

2022	\$ 11,220
2023	11,508
2024	11,805
2025	405
	<hr/>
	\$ 34,938

Total rental expenses amounted to \$16,620 for the year ended September 30, 2021.

**9. Net assets with donor restrictions:**

The Organization's net assets with donor restrictions are restricted for the following purposes as of September 30, 2021:

Key Leader Program	\$ 3,323
Member support initiative	922
	<hr/>
	\$ 4,245

**10. Tax status:**

Kiwanis has been recognized as a tax-exempt organization under the provisions of the Internal Revenue Code (IRC) Section 501(c)(4). Key Club applied for and received tax-exempt status from the Internal Revenue Service (IRS) under IRC Section 501(c)(4), which was in good standing through March 31, 2013. Subsequent to that year end, Key Club cannot determine if Form 990s were filed. Key Club filed Form 990s for the years ended March 31, 2018, 2019 and 2020, and thus, is requesting confirmation from the IRS as to their tax-exempt status and will seek reinstatement if necessary.

***KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT***

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

**11. Impact of COVID-19 pandemic on consolidated financial statements:**

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern" and characterized COVID-19 as a pandemic. The U.S. government has also implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The spread of this virus caused business disruption to many industries, due to state government-imposed shutdowns of businesses and other results of the illness, such as cancellation of large group events. While the Organization expects this matter may negatively impact its results, the extent of the impact of COVID-19 on the Organization's operations is highly uncertain and cannot be predicted.

During the year ended September 30, 2021, Kiwanis was able to hold its convention but Key Club was not, which negatively impacted Key Club's revenue and expenses. Membership dues also declined, particularly for Key Club, as many schools could not operate club activities during the modified school schedule.

**12. Subsequent events:**

The Organization has evaluated subsequent events through           , 2022, the date which the consolidated financial statements were available to be issued.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
YEAR ENDED SEPTEMBER 30, 2021  
(See independent auditor's report)

	Kiwanis	Key Club	Eliminations	Total
<b>ASSETS</b>				
<b>Current assets:</b>				
<b>Cash and cash equivalents:</b>				
Cash in bank	\$ 17,955	\$ 2,731		\$ 20,686
Money market fund	577			577
<b>Total cash and cash equivalents</b>	<b>18,532</b>	<b>2,731</b>		<b>21,263</b>
Due from Kiwanis		606	\$ (606)	-
Due from Key Club	28,018		(28,018)	-
Inventory	1,207			1,207
Prepaid expenses	2,706			2,706
<b>Total current assets</b>	<b>50,463</b>	<b>3,337</b>	<b>(28,624)</b>	<b>25,176</b>
<b>Security deposit</b>	<b>2,250</b>			<b>2,250</b>
<b>Total assets</b>	<b>\$ 52,713</b>	<b>\$ 3,337</b>	<b>\$ (28,624)</b>	<b>\$ 27,426</b>
<b>LIABILITIES AND NET ASSETS (DEFICIT)</b>				
<b>Liabilities, all current:</b>				
Accounts payable	\$ 3,409			\$ 3,409
Credit card payable	891			891
Accrued expenses	12,939			12,939
Deferred revenue	3,915			3,915
Paycheck Protection Program loan	13,815			13,815
Due to Key Club	606		\$ (606)	-
Due to Kiwanis		\$ 28,018	(28,018)	-
<b>Total liabilities, all current</b>	<b>35,575</b>	<b>28,018</b>	<b>(28,624)</b>	<b>34,969</b>
<b>Net assets (deficit):</b>				
Without donor restrictions	12,893	(24,681)		(11,788)
With donor restrictions	4,245			4,245
<b>Total net assets (deficit)</b>	<b>17,138</b>	<b>(24,681)</b>		<b>(7,543)</b>
<b>Total liabilities and net assets</b>	<b>\$ 52,713</b>	<b>\$ 3,337</b>	<b>\$ (28,624)</b>	<b>\$ 27,426</b>

See notes to consolidated financial statements.

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

CONSOLIDATING STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2021

(See independent auditor's report)

	Kiwanis		Key Club		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	Consolidated
<b>Revenues:</b>					
Dues	\$ 109,311	\$ 200	\$ 109,311	\$ 35,222	\$ 144,533
Conventions and events	41,008		41,008	666	41,674
Revenue for services provided to related parties	23,500		23,500		11,000
District raffle	13,606		13,606		13,606
Other revenue	1,767		1,967	4,750	6,717
Contributions				2,500	2,500
Paycheck Protection Program loan forgiveness	13,962		13,962		13,962
Interest income	24		24	87	111
Net assets released from restriction	564	(564)			-
<b>Total revenues</b>	<b>203,742</b>	<b>(364)</b>	<b>203,378</b>	<b>43,225</b>	<b>234,103</b>
<b>Expenses:</b>					
Salaries and wages	64,377		64,377		64,377
Annual convention	47,444		47,444	9,653	57,097
Midwinter convention	79		79		79
Building rent	15,000		15,000		15,000
Professional fees	14,372		14,372	26,000	40,372
District raffle	7,481		7,481		7,481
Payroll taxes	6,677		6,677		6,677

(continued)

**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

CONSOLIDATING STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2021  
(See independent auditor's report)

	Kiwanis		Key Club		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	Eliminations
					Consolidated
<b>Expenses (continued):</b>					
Executive director expenses	\$ 1,796	\$	1,796		\$ 1,796
Lieutenant governor's training	2,108		2,108		2,108
Equipment lease	1,620		1,620		1,620
Telephone and internet	2,797		2,797		2,797
Interest	328		328		328
Membership growth and development	1,329		1,329		1,329
Other events	2,625		2,625	\$ 148	2,773
Insurance	2,145		2,145		2,145
Lieutenant governor expenses	311		311		311
Supplies and printing	312		312	1,056	1,368
Keystone Kiwanian editor	750		750		750
Governor-elect international convention	1,583		1,583		1,583
Awards	1,422		1,422	98	1,520
Equipment maintenance	425		425		425
Governor's travel	1,586		1,586	1,089	2,675
Employee benefits	710		710		710
Executive director international convention	700		700		700
Web page fees and maintenance	221		221	580	801
Postage	737		737	154	891
Trustee board meeting expense	5		5	24,884	24,889

(continued)



**KIWANIS INTERNATIONAL NTL HDQ K23 PA DISTRICT  
AND KEY CLUB INTERNATIONAL H23 PA DISTRICT**

CONSOLIDATING STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2021  
(See independent auditor's report)

	Kiwanis		Key Club		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	Eliminations
<b>Expenses (continued):</b>					
Kiwanis District administrative fees	\$ 1,537	\$ 1,537		\$ 12,500	\$ (12,500)
Information technology	109	109		213	
Moving expense	12	12			
Miscellaneous expense	31	31			
Builders Club administrator					
<b>Total expenses</b>	<b>180,629</b>	<b>180,629</b>	<b>180,629</b>	<b>76,375</b>	<b>(12,500)</b>
Change in net assets	23,113	\$ (364)	22,749	(33,150)	(10,401)
<b>Net assets:</b>					
Beginning of the year, restated	(10,220)	4,609	(5,611)	8,469	
<b>End of the year</b>	<b>\$ 12,893</b>	<b>\$ 4,245</b>	<b>\$ 17,138</b>	<b>\$ (24,681)</b>	<b>\$ -</b>
					<b>\$ (7,543)</b>

See notes to consolidated financial statements.



**BROWN SCHULTZ SHERIDAN & FRITZ**  
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

A Professional Corporation

**Filing Instructions**

**Kiwanis International Pennsylvania  
District**

**Exempt Organization Tax Return**

**Taxable Year Ended September 30, 2021**

**Date Due:** February 15, 2022

**Remittance:** None is required. Your Form 990 for the tax year ended September 30, 2021 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

Brown Schultz Sheridan & Fritz  
210 Grandview Ave  
Camp Hill, PA 17011-1706

**Other:** Initial and date the copies of the IRS e-file Signature Authorization and the Form 990. Retain them for your records. If previously signed and returned no further action is required for Form 8879-EO.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

Form **990**Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**  
 Open to Public  
 Inspection
A For the 2020 calendar year, or tax year beginning **10/01/20**, and ending **09/30/21**

B Check if applicable:

☒ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending

C Name of organization

KIWANIS INTERNATIONAL PENNSYLVANIA  
DISTRICT

Doing business as

K23 PENNSYLVANIA DISTRICT

Number and street (or P.O. box if mail is not delivered to street address)

125 N ENOLA DRIVE; SUITE 206

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

ENOLA

PA 17025

D Employer identification number

23-1480767

E Telephone number

717-540-9300

G Gross receipts

203,378

F Name and address of principal officer:

KEVIN THOMAS  
125 N ENOLA DRIVE  
ENOLA PA 17025H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:

☐ 501(c)(3)☒ 501(c)

( 4 )

(insert no.)

4947(a)(1) or

527

J Website:

WWW.PAKIWANIS.ORG

H(c) Group exemption number ▶

K Form of organization:

☒ Corporation☐ Trust☐ Association☐ Other ▶

L Year of formation: 1950

M State of legal domicile: PA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: KIWANIS EMPOWERS COMMUNITIES TO IMPROVE THE WORLD BY MAKING DIFFERENCES IN THE LIVES OF CHILDREN.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	3000
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,286	15,748
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	166,885	174,000
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	175	24
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,797	6,125
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	175,143	195,897
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)	77,167	71,764
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	12,932	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	51,442	101,384
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	141,541	173,148
	19 Revenue less expenses. Subtract line 18 from line 12	33,602	22,749
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	52,006	52,713
	22 Net assets or fund balances. Subtract line 21 from line 20	57,617	35,575

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	KEVIN THOMAS		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	JOHN W BONAWITZ		JOHN W BONAWITZ	02/05/22
	Firm's name ▶ BROWN SCHULTZ SHERIDAN & FRITZ		Check <input type="checkbox"/> if PTIN	P00033505
	Firm's address ▶ 210 GRANDVIEW AVE CAMP HILL, PA 17011-1706		Firm's EIN ▶ 25-1644159	Phone no. 717-761-7171

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2020)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**KIWANIS EMPOWERS COMMUNITIES TO IMPROVE THE WORLD BY MAKING A DIFFERENCE IN THE LIVES OF CHILDREN.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ **70,275** including grants of\$ ) (Revenue \$ **109,492** )**VARIOUS DISTRICT ACTIVITIES PROMOTING KIWANIS OBJECTIVES, PROVIDE AND ENCOURAGE COMMUNITY SERVICE AT THE LOCAL LEVEL.****4b** (Code: ) (Expenses \$ **49,806** including grants of\$ ) (Revenue \$ **41,008** )**MEMBERSHIP CONVENTIONS HELD TO UPDATE MEMBERS ON VARIOUS LOCAL AND WORLDWIDE PROJECTS. TRAINING PROVIDED TO MEMBERS FOR A BENEFIT OF SERVICE & BETTERMENT TO LOCAL COMMUNITIES.****4c** (Code: ) (Expenses \$ **1,329** including grants of\$ ) (Revenue \$ **23,500** )**VARIOUS SERVICE LEADERSHIP PROGRAMS FOR YOUTH AND ADULTS WITH DISABILITIES, THROUGH SERVICE TO OTHERS.****4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$ ) (Revenue \$ )

**4e** Total program service expenses **121,410**



**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		<b>X</b>
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	<b>X</b>	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<b>X</b>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<b>X</b>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<b>X</b>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<b>X</b>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<b>X</b>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		<b>X</b>
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		<b>X</b>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		<b>X</b>
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		<b>X</b>
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		<b>X</b>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		<b>X</b>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	0	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<b>X</b>

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

	Yes	No
<b>2a</b> Enter the number of <b>employees</b> reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2a</b> <b>2</b>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		<b>X</b>
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		<b>X</b>



**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>11</b>											
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.												
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent		<b>10</b>										
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?												
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?												
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?												
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?												
<b>6</b> Did the organization have members or stockholders?												
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?												
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?												
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:												
<b>a</b> The governing body?												
<b>b</b> Each committee with authority to act on behalf of the governing body?												
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O												

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b
<b>10a</b> Did the organization have local chapters, branches, or affiliates?												
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?												
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?												
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.												
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13												
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?												
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done												
<b>13</b> Did the organization have a written whistleblower policy?												
<b>14</b> Did the organization have a written document retention and destruction policy?												
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?												
<b>a</b> The organization's CEO, Executive Director, or top management official												
<b>b</b> Other officers or key employees of the organization												
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).												
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?												
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?												

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **NONE**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
**KEVIN E. THOMAS, EXECUTIVE DIRECTOR**  
**125 N ENOLA DRIVE**  
**ENOLA**

**PA 17025****717-540-9300**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>KEVIN THOMAS</b>	40.00									
EXECUTIVE DIRECTOR	0.00	X		X				46,000	0	0
(2) <b>DONALD SMITH</b>	30.00									
GOVERNOR	0.00	X		X				0	0	0
(3) <b>SARAH ZULUETA</b>	25.00									
GOVERNOR-ELECT	0.00	X		X				0	0	0
(4) <b>MICHAEL HAVEN</b>	15.00									
IMMED. PAST GOVERNOR	0.00	X		X				0	0	0
(5) <b>ROGER JAMES</b>	10.00									
REGION I TRUSTEE	0.00	X						0	0	0
(6) <b>BARBARA BYERS</b>	10.00									
REGION II TRUSTEE	0.00	X						0	0	0
(7) <b>BARBARA HARER</b>	10.00									
REGION III TRUSTEE	0.00	X						0	0	0
(8) <b>MATTHEW WISE</b>	10.00									
REGION IV TRUSTEE	0.00	X						0	0	0
(9) <b>RYAN HARTMAN</b>	10.00									
REGION V TRUSTEE	0.00	X						0	0	0
(10) <b>MICHAEL COOLBAUGH</b>	10.00									
REGION VI TRUSTEE	0.00	X						0	0	0
(11) <b>LILLIAN MATAJA</b>	10.00									
REGION VII TRUSTEE	0.00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

[illegible]

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	18,000
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**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	13,962				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,786				
	g Noncash contributions included in lines 1a-1f	1g \$					
	<b>h Total.</b> Add lines 1a-1f			15,748			
<b>Program Service Revenue</b>	2a MEMBERSHIP DUES	Business Code	900099	109,311	109,311		
	b CONVENTIONS		900099	41,008	41,008		
	c LEADERSHIP SERVICES		900099	23,500	23,500		
	d OTHER PROGRAM REVENUE		900099	181	181		
	e						
	f All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			174,000			
	<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			24		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses		6b					
c Rental inc. or (loss)		6c					
d Net rental income or (loss)							
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales exps.		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a	13,606				
b Less: direct expenses		8b	7,481				
c Net income or (loss) from fundraising events				6,125			6,125
9a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances		10a					
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	11a	Business Code					
	b						
	c						
	d All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
	<b>12 Total revenue.</b> See instructions			195,897	174,000	0	6,149

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	46,000	29,440	16,560	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,377	11,761	6,616	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	710	455	255	
10 Payroll taxes	6,677	4,273	2,404	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,372		14,372	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	6,216	4,249	1,967	
14 Information technology	1,537	984	553	
15 Royalties				
16 Occupancy	15,000	9,600	5,400	
17 Travel	1,586	1,586		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	49,811	49,806	5	
20 Interest	328		328	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,145		2,145	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER EXPENSES	3,217	2,730	487	
b OTHER EVENTS	2,625	2,625		
c EXECUTIVE DIRECTOR EXPS	1,796	1,150	646	
d AWARDS	1,422	1,422		
e All other expenses	1,329	1,329		
25 Total functional expenses. Add lines 1 through 24e	173,148	121,410	51,738	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	23,952	1	17,955
	<b>2</b> Savings and temporary cash investments	577	2	577
	<b>3</b> Pledges and grants receivable, net		3	
	<b>4</b> Accounts receivable, net	25,295	4	28,018
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	<b>7</b> Notes and loans receivable, net		7	
	<b>8</b> Inventories for sale or use	291	8	1,207
	<b>9</b> Prepaid expenses and deferred charges	441	9	2,706
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,592		
	<b>b</b> Less: accumulated depreciation	10b 8,592	10c	
	<b>11</b> Investments—publicly traded securities		11	
	<b>12</b> Investments—other securities. See Part IV, line 11		12	
	<b>13</b> Investments—program-related. See Part IV, line 11		13	
	<b>14</b> Intangible assets		14	
	<b>15</b> Other assets. See Part IV, line 11	1,450	15	2,250
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	52,006	16	52,713	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	34,180	17	17,239
	<b>18</b> Grants payable		18	
	<b>19</b> Deferred revenue		19	3,915
	<b>20</b> Tax-exempt bond liabilities		20	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	9,475	23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	13,962	24	13,815
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	606
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	57,617	26	35,575
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>		
<b>27</b> Net assets without donor restrictions		-10,220	27	12,893
<b>28</b> Net assets with donor restrictions		4,609	28	4,245
<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds			29	
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund			30	
<b>31</b> Retained earnings, endowment, accumulated income, or other funds			31	
<b>32</b> <b>Total net assets or fund balances</b>		-5,611	32	17,138
<b>33</b> <b>Total liabilities and net assets/fund balances</b>		52,006	33	52,713

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>195,897</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>173,148</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>22,749</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>-5,611</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>17,138</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2020)



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2020**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

**KIWANIS INTERNATIONAL PENNSYLVANIA  
DISTRICT**

Employer identification number

**23-1480767**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( **4** ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)



Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

PAGE 1 OF 1

Page 2

Name of organization

KIWANIS INTERNATIONAL PENNSYLVANIA

Employer identification number

23-1480767

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 13,962	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

**SCHEDULE C**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****Open to Public Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization **KIWANIS INTERNATIONAL PENNSYLVANIA DISTRICT**Employer identification number  
**23-1480767****Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (See instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (See instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (See instructions)

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2020

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b> Other exempt purpose expenditures														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<input checked="" type="checkbox"/>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?		<input checked="" type="checkbox"/>
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		<input checked="" type="checkbox"/>

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (See instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.



**Part IV Supplemental Information** *(continued)*

DRAFT



**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Name of the organization

**KIWANIS INTERNATIONAL PENNSYLVANIA  
DISTRICT**

Employer identification number

**23-1480767****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

DAA

Schedule D (Form 990) 2020

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange program  
 e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		8,592	8,592	

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments – Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments – Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO KEY CLUB	606
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	606

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	203,378
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	203,378
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-7,481	
c	Add lines 4a and 4b		4c	-7,481
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	195,897

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	180,629
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	7,481	
e	Add lines 2a through 2d		2e	7,481
3	Subtract line 2e from line 1		3	173,148
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	173,148

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER****SPECIAL EVENT EXPENSES**

\$ -7,481

**PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER****SPECIAL EVENT EXPENSES**

\$ 7,481

Schedule D (Form 990) 2020 **KIWANIS INTERNATIONAL PENNSYLVANIA 23-1480767**  
**Part XIII Supplemental Information (continued)**

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DRAFT



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

 Department of the Treasury  
 Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

 Complete to provide information for responses to specific questions on  
 Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

 Open to Public  
 Inspection

Name of the organization	<b>KIWANIS INTERNATIONAL PENNSYLVANIA DISTRICT</b>	Employer identification number	<b>23-1480767</b>
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FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

 THE DISTRICTS HAVE CLUBS AND EACH CLUB HAS MEMBERS. ACTIVE MEMBERS ARE  
 MEMBERS IN GOOD STANDING WITH HIS/HER CLUB.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

ACTIVE MEMBERS HAVE THE ABILITY TO ELECT MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

 CHANGES TO THE BYLAWS ARE SUBJECT TO APPROVAL BY THE MEMBERS OF THE  
 ORGANIZATION. AS WELL, THE MEMBERS ELECT THE OFFICERS OF THE ORGANIZATION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

 THE FORM 990 IS SUBMITTED TO ALL BOARD MEMBERS FOR REVIEW. THE BOARD WILL  
 HAVE A CALL TO OFFICIALLY APPROVE THE FORM.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

 AT THE FIRST MEETING OF EACH ADMINISTRATIVE YEAR, MEMBERS OF THE BOARD SIGN  
 CONFLICT OF INTEREST DISCLOSURE FORMS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

 TRUSTEES REVIEW AND APPROVE THE SALARY FOR THE EXECUTIVE DIRECTOR AND  
 STAFF.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

TRUSTEES REVIEW AND APPROVE THE SALARY FOR THE EXECUTIVE DIRECTOR AND

Schedule O (Form 990 or 990-EZ) 2020

Page 2

Name of the organization

Employer identification number

KIWANIS INTERNATIONAL PENNSYLVANIA

23-1480767

STAFF.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, POLICIES, AND FINANCIAL  
STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

DRAFT

PAGE 1 OF 1

Schedule O (Form 990 or 990-EZ) 2020



# Kiwaniis<sup>®</sup>

## PENNSYLVANIA DISTRICT

TO: District Board of Trustees

FROM: Kevin Thomas, Executive Director/Secretary/Treasurer

RE: Internal Control Report and initial response

DATE: February 15, 2022

I thought I would provide some initial thoughts on the Internal Control report issued by BSSF.

1. **Lack of Segregation of duties:** My understanding is that the Audit Committee is working on some recommendations to address this concern. My input to date has not been sought on their work.
2. **Adjusting Journal Entries:** Adjusting journal entries are payables, receivables, deferred revenues and prepaid expenses. Almost all those occur after September 30<sup>th</sup> so it would not impact the reporting provided through the year. They occur or are entered at the time the audit is done. Could they be done a few weeks before then? Yes, but again, I am of the opinion this does not materially affect the reporting the board receives.
3. **Board of Governance:** We can certainly send copies of the bank statements (we already send the reconciliation report) and payroll forms/reports to a designated board member. We have already implemented a procedure for the credit card statement.
4. **Invoice approval:** We had and have enhanced a procedure for invoice approval. This should be a closed matter moving forward.
5. **QuickBooks:** This is the matter of maintaining information on registrations and restricted funds outside of QuickBooks. I will prioritize having a meeting with their QuickBooks specialist at BSSF. However, it should be noted that the auditors found no discrepancies in our Excel spreadsheets.
6. **Bank reconciliation:**
  - A. **Key Club:** When we converted Key Club from Unilink to QuickBooks in January 2020 we went back and entered in QuickBooks all transactions from April 2017 forward to January 2020. The bank reconciliations had already been done in Unilink through December 2019. We did not go back and redo those reconciliations in QuickBooks as that would have been redundant since we were able to reconcile the January 2020 statement in QuickBooks without issue. However, the result of that is that QuickBooks generated reconciliation reports show all transactions prior to January 2020 as outstanding when in fact they are not. This has not and did not affect the ability to balance the account or cause any inaccurate reconciliation statements. I did not view this as much of a concern and this is the first time any of our auditors have raised it as such. So we will do the work necessary to clean this up.
  - B. **Circle K:** In 2020-21 from October 1, 2020 through September 30, 2021 there 11 total transaction in the Circle K checking account excluding interest payments. There were three checks and 8 deposits, 7 of which were dues wire transfers. Interest and deposits were all entered in the checkbook on a timely basis as were all written checks. Most months if not all months, one could look at

bank statement and could see that the checking account was balanced; the total in the check book matched the total on the bank statement. However and because there was nothing written on bank statement most months, the auditors viewed this as not balancing the check account. So moving forward we have been and will continue to go through the exercise of balancing the Circle K checking account by writing on the bank statement; and with increased Circle K activity, this will become more necessary. This will become a moot point as well with the closing of the Circle K checking account and integration into the Kiwanis checking account.

It is worth noting that this is the shortest Internal Control document we have received from our auditors in any report they have done in recent years.



Proposed SLP District Convention Covid-19 procedures and practices revised

Covid cases in Pennsylvania have fallen to about 8% of where they were 5 weeks ago. Many school districts and Colleges are dropping mandatory masking as are most states surrounding Pennsylvania. Accordingly, revisions to this policy seem to be in order.

1. ~~All participants at SLP Conventions shall wear a face mask at all times except when eating and/or drinking at planned meal functions or speaking as part of the program.~~ In the hotel lobby, hallways/common areas and all other spaces open to the general public, masks will be required. In meeting rooms, masking will be optional but will be encouraged for all participants. Masks are not required while eating either in a hotel restaurant or in a banquet setting.
2. All participants should be fully vaccinated (as defined by the Centers of Disease Control at the time of two weeks prior to the convention) or have proof a negative Covid test 24 hours prior to convention attending convention. (No revision here but please see the attached form.)
3. No one will be permitted to attend the convention that is displaying Covid like symptoms without providing a negative Covid Test. Scanning thermometers will be available to check participant temperatures if necessary.
4. The District will work with the Penn Stater hotel to ensure that hand sanitizer stations are available throughout all events and frequent reminders shall be made to utilize those stations.
5. No one will be permitted to attend an event without signing and submitting a Covid-19 Liability Waiver and agreeing to the procedures approved by the Kiwanis District board.
6. Where and when possible, all meetings and functions shall be set in such a way as to allow for three-foot social distancing between seats. Where and when possible, there will be no more than six people at a banquet table.
7. Large private gatherings in hotel rooms shall be strongly discouraged. Activities that would encourage the congregation of people in close proximity ~~will be avoided~~ must have mandatory masking.
8. The Kiwanis Governor, Kiwanis Executive Director, Service Leadership Program Administrators and their respective committees shall be responsible for enforcing these policies at all events.

These procedures are subject to change and revision. Covid numbers will be continually monitored and adjustments made to this policy as those numbers warrant. These policies are, also, subject to change and modification depending on Federal, State and Local ordinances in place at the time of the convention. Additionally, these procedures may be subject to change depending on the Covid policies of The Pennsylvania State University



**Kiwanis<sup>®</sup>**  
PENNSYLVANIA DISTRICT

**Verification of Participant Vaccination and Covid-19 Testing**

(To be submitted at Convention Registration Desk)

As the advisor of the Key Club of \_\_\_\_\_ High School, I attest by signing this form that I have verified that all my student and adult participants are fully vaccinated as defined by the Center for Disease Control or have had a negative Covid test within 24 hours of departing for the convention and my participants are prepared and understand the Covid practices we will be following for the convention. I, also, understand that any of my convention participants could be asked to produce proof of vaccination or negative Covid testing at any time by the Key Club District Administrator or Kiwanis Executive Director.

Advisor Signature: \_\_\_\_\_

Advisor Name (Print): \_\_\_\_\_

## CLEAN VERSION

### X. X.DISTRICT EXPENSE REIMBURSEMENT POLICY

- a. **PURPOSE:** The purpose is to establish a procedure for authorizing travel and reimbursement of expenses for Kiwanis District Board of Trustees, Lt. Governors, approved Acting Lt. Governors, District Chairs, Executive Director and employees of the Pennsylvania District. Reimbursement is expenses incurred for approved Division, Region, District or International Conference, training, events or meetings for official business.
- b. **REIMBURSABLE EXPENSES**
  - a. Mileage at standard mileage reimbursement rate, when using personal vehicle per IRS community service rate.
  - b. Actual and reasonable meals, including reasonable tips (20%)
  - c. Toll charges, parking fees, ferry fees, bridge, road, and tunnel fees
  - d. Baggage transfer and handling, including reasonable tips
  - e. Lodging for conventions and conferences must be the official District hotel unless space is not available at that hotel.
  - f. Registration fees, if the purpose of the travel is attendance at conferences or official meetings
  - g. Taxis, Uber / Lyft including reasonable tips
  - h. Transportation for meals/lodging (when the traveler's location is such that suitable meals and/or lodging cannot be obtained within a reasonable proximity of the traveler's location)
- c. **NON-REIMBURSABLE EXPENSES**
  - a. Alcoholic beverages (these may not be included on any receipts)
  - b. Commuting between an employee's residence and assigned work location
  - c. Late check-out and room guaranteed charges
  - d. Laundry or dry cleaning if on travel status less than 7 consecutive days
  - e. Parking tickets or other traffic fines
  - f. Spouse/family travel **expenses** unless specific approval is provided
  - g. Tobacco products
  - h. Towing personal automobile
  - i. Travel insurance
- d. **PROCEDURE:** All reimbursable expenses along with dated receipts attached must be submitted to the Governor or Executive Director for approval. Receipts should be scanned for ease.
  - a. Lt. Governors and Trustees will complete approved stipend voucher form for Midyear and District Convention hotel stays and travel.
  - b. Executive Director will complete approved District expense form approved by Kiwanis International and District per event. Submission for approval should be sent to the Governor. Reimbursement of expenses will be dispersed quarterly.
  - c. Lt. Governor, Trustee or District Chairs requiring reimbursement of reimbursable expense outside of Midyear and District Convention must complete approved District expense form.
  - d. All stipend vouchers and expense forms must be submitted no later than October 31<sup>st</sup> following the close of the administrative year

e. DISTRICT EXPENSE LIMITATIONS

- a. No Board Member, Lt. Governor, approved Acting Lt. Governor, or District Chair shall be eligible for general expense reimbursement or event stipend reimbursement if all required board and Lt. Governor reports, which were due at the time the reimbursement request is submitted, have not been submitted. Any properly documented and submitted expense incurred as the result of the execution and management of a District event shall be reimbursed without regard to the reporting requirement.
- b. The District Board shall determine the annual convention stipend amount.
- c. Lt. Governor's will only be reimbursed up to the approved annual stipend amount for Midyear and District Convention by completing stipend form; outside of those two events a District Expense form for approved reimbursable expenses.
- d. No District employee, Trustee or Lt. Governor shall be eligible for a hotel stipend expense reimbursement if they stay at an alternate hotel or lodging facility when rooms are available at the conference or convention designated hotel.
- e. All Trustees who are visiting clubs in divisions with no Lt. Governors are eligible for the same mileage stipend as are Lt. Governors when they visit clubs in said divisions.