

**MINUTES OF THE  
LA JOLLA GOLDEN TRIANGLE ROTARY CLUB FOUNDATION  
ANNUAL BOARD OF DIRECTORS MEETING ON  
December 7, 2017  
La Jolla Marriott  
San Diego CA**

**BOARD MEMBERS**

**PRESENT:**

Steve Brown	President
Eric O. Freeberg	Secretary
Pam Russell	Treasurer
Alex Monroe	Vice-President
Sharon Council	Director
Antonio Grillo-Lopez	Director
Tony Grillo	Director

**GUESTS:**

Luke Ervin

**ABSENT BOARD**

**MEMBERS:**

Linda Stouffer (although not present, in her typical conscientious fashion, Linda had previously given Eric Freeberg her proxy for all purposes for this meeting).

**INVITED GUESTS**

Also invited and receiving agenda but unable to attend:  
Rick Binder—President  
Kim Schafer—President Elect,  
Nancy Gatschet—Secretary  
Will Moore, Esq.

Meeting was called to order by Eric at 8:50 am with all Directors present but one.

Please note that all references to exhibits herein refer to the exhibits attached to the Agenda or attached hereto. Our Club Foundation is referred to as the “Foundation” or the “LJGTRCF.”

1. M/S/C to ratify the Board’s prior approval of both the Minutes of Board Meeting of October 27, 2017 (**Exhibit 1a**) and the Minutes of the Annual Meeting of the Membership of the Foundation of May 4, 2018 (**Exhibit 1b**).
2. After explanation by Treasurer Russell and President Brown, the Board reviewed, and had no objections to, or questions about, **Exhibit 2**. **Exhibit 2** is a one page Summary of the Foundation Account Balances as of June 30, 2018.
3. The Board reviewed, and had no objections to, or questions about, **Exhibit 3a** which is the 2017-2018 Club Avenue of Service Projects Fund Allocations by the Foundation which specifies the Club’s Avenues of Service (“AOS”) expenditures. The Board reviewed, and had no objections to, or questions about, **Exhibit 3b** which specifies the Unspent funds by the Club’s AOS expenditures.

4. The Board reviewed, and had no objections to, or questions about, **Exhibit 4a** which is the Profit and Loss Detail for the General Checking Account maintained by Pam for July 1, 2017 through June 30, 2018. The Board reviewed, and had no objections to, or questions about, **Exhibit 4b** which is the Register Report for the General Checking Account maintained by Pam from July 1, 2017 through June 30, 2018. The General Checking Account is for (i) the deposit of members' contributions fulfilling Paul Harris pledges by our Club members, (ii) funds to be added to our endowment, (iii) funds earmarked for next year's projects, and (iv) funds for Global Grants.
5. The Foundation has a second checking account maintained by Steve Brown known as the Special Projects Checking Account. The Special Projects Checking Account Torrey Pines Account is for donations that have been earmarked to specific projects, fund-raising outside the club, and an occasional Global Grant. While it is the same Checking Account but accounts are maintained at Torrey Pines Bank, Exhibits 5 a, b and c illustrate accounting details for the Special Projects Account by different methods. The Board reviewed, and had no objections to, or questions about, the Special Projects Checking Account from July 1, 2017 through June 30, 2018 which specifies *chronological* payments and deposits (**Exhibit 5a**). The Board reviewed, and had no objections to, or questions about, the *Itemized Categories* Summary of the Special Accounts Checking Account which itemizes all expenditures and deposits *by Project* from the period of time 7-1-17 to 6-30-18 (**Exhibit 5b**). The Board reviewed, and had no objections to, or questions about, **Exhibit 5c** which is a "snapshot" of the Special Projects Checking Account by *Project* from 1-1-90 through 6-30-18. The Board reviewed, and had no objections to, or questions about, **Exhibit 5d** which is an accounting of any projects receiving in excess of \$5,000 from July 1, 2017 through June 30, 2018.
6. After explanation by Pam Russell, the Board reviewed, and had no objection to, or questions about, the Foundation 2017-18 Final Report (**Exhibit 6**).
7. After explanation by Pam Russell, the Board reviewed, and had no objection to, or questions about, **Exhibit 7a** which constitutes the Treasurer's Annual Report on involvement of club members for the time FY 2017-18 by specifying (i) New Paul Harris Fellows; (ii) Members of the Paul Harris Society; (iii) Rotary—Direct Donors; (iv) New TRF Major Donors; (v) New TRF Bequest Society Members; and (vi) New LJGTRC Foundation Members. After explanation by Pam Russell, the Board reviewed, and had no objection to or questions about, **Exhibit 7b** which constitutes the summary and breakdown of every Club member as to their participation in the all of the above Life to Date. Board reviewed, and had no objection to, or questions about, **Exhibit 7c** which specifies any Polio Plus Contributions of \$1,000 or more from July 1, 2017 through June 30, 2018.
8. Board reviewed, and had no objection to, or questions about, **Exhibit 8** that reflected the FY 2017-18 AOS previously approved funding.

9. The Board reviewed, and had no objections to, or questions about, the Statement from the San Diego Foundation (**Exhibit 9**).
10. M/S/C that all email votes by the Board in the prior year were formally ratified and approved, including but not limited to those email votes specified on **Exhibit 10**.
11. The Board reviewed, and had no objections to, or questions about, the engagement letter between the Foundation and F C Payroll & Accounting (**Exhibit 11**).
12. Steve discussed the status of the Baumgartner Bequest to the Foundation for a partial interest in the remainder of that trust that will be distributed to the Foundation endowment many years from now. The current value of this future distribution was valued at approximately \$1,052,097.00 but will diminish as future distributions are made to lifetime beneficiaries with the result that we are unable to set any timetable as to when monies will be distributed to the Foundation.
13. New Business:
  - a. Mysterious \$5,000 Check. Steve advised the Board that the Foundation received a check for \$5,000 from a Donor Advised Fund with US Bank but with no designation as to what the money was to be used for. M/S/C to wait until March 1, 2019 to see if any further directions are received as to the use of the money, and if not Steve will deposit the \$5,000.00 into the Foundation Account at San Diego Foundation.
  - b. Villis Pledge. Steve discussed a Gift Agreement between the Foundation the Villis Family Legacy Fund at the San Diego Foundation established by Cynthia Villis. Pursuant to this Gift Agreement, to the extent that the Foundation receives funds from Cynthia's Fund from the Donor Fund, the Foundation has agreed that such funds shall be used for grants to The Rotary Foundation of Rotary International for scholars studying at Joan B. Kroc School of Peace Studies at the University of San Diego ("USD Kroc School of Peace Studies"). Furthermore, in the event that the USD Kroc School of Peace Studies ceases to exist, then in such event, Cynthia desires (and Foundation has agreed) that the Foundation shall distribute all received funds from (i) 50% to the Office of the Provost at USD, and (ii) 50% to be utilized for Club Projects of the La Jolla Golden Triangle Rotary Club.
  - c. Caster. Steve has had discussions with Terry Caster as to the potential of a grant to the Foundation to be used to support current projects of our Foundation in Afghanistan which might be \$100,000.00 annually for a total of ten years for a total of \$1,000,000.00. This is tentative and might not happen.

If it does happen, Steve and Susan will match \$50,000.00 for each \$100,000.00 from Mr. Caster.

- d. Club Members Donating to RI Foundation or Club Foundation. This FY, seventeen (17) Club members did not contribute either to the RI Foundation or our Club Foundation. Steve will work with Alex to see if that number might be able to be reduced with only no-pressure discussions.
- e. Succession. Recognizing that younger Directors will be essential to the long term health of our Foundation, our esteemed Antonio announced his resignation as a Director of our Foundation. Antonio's wisdom and grace will be missed.
- f. Election of Luke Ervin. M/S/C to elect Luke Ervin as a new director to replace Antonio.
- g. Website. Steve wanted to remind all Directors that he has established "archive" web site maintained by an outside vendor for the benefit of the Foundation. All corporate minutes have been posted to this website as have tax returns going back to 2011 as well as Foundation state and federal tax determination letters. Annually Steve posts the Foundation's last tax return and most recent minutes. The website can be found at:  
<http://www.ljgtrotaryclubfoundation.org>

There being no further business, the meeting was adjourned at 10:15 AM.

Submitted by:



Eric O. Freeberg  
Secretary  
December 8, 2017

These minutes were approved by the necessary vote of the Board of Directors by email vote as of \_\_\_\_\_, 2018.

Submitted by:

Eric O. Freeberg  
Secretary  
December \_\_\_, 2018

**Agenda and Exhibits for the  
La Jolla Golden Triangle Rotary Club Foundation  
Annual Board of Directors Meeting  
December 7, 2018**



**Agenda for  
La Jolla Golden Triangle Rotary Club Foundation  
Annual Board of Directors Meeting on  
December 7, 2018  
8:45 AM  
La Jolla Marriott  
San Diego, CA**

**SERVICE Above Self**

1. Confirm quorum and open meeting. Review Minutes of Board Meeting of October 27, 2017 and Membership Meeting of May 4, 2018 including Schedule of Director's terms—**Exhibit 1a & 1b Eric**
2. Review and explanation of June 30, 2018-Balance Sheet—TP Bank all accounts--**Exhibit 2 Pam**
3. Recap of Avenues of 2017-18 Service expenditures—**Exhibit 3a Pam**; and Recap of Unspent Funds for AOS Projects 2017-18—**Exhibit 3b Pam**.
4. Review of General accounts 2017-18 P & L **Exhibit 4a**; Check Register—**Exhibit 4b Pam**
5. Review of Special Projects account—2017-18 check register—**Exhibit 5a Steve**; 2017-18 Itemized Category Report-- **Exhibit 5b Steve**; life to June 30, 2018 Itemized Categories Report—**Exhibit 5c Steve**; Contributions greater than \$5,000 both accounts—**Exhibit 5d Steve**
6. Review of Foundation Statistics—**Exhibit 6 Pam**
7. Review of 2017-18: New Paul Harris Fellows, New Multiple Harris Fellows, Members of Paul Harris Society, and New Membership in Local Foundation—**Exhibit 7a Pam**; Members in Club Foundation as of June 30, 2018—**Exhibit 7b Pam**; Contributions to Polio Plus—**Exhibit 7c Pam**
8. Review of approved funding for 2018-19 Avenues of Service—**Exhibit 8 Pam**
9. Review of San Diego Foundation June 30, 2018 Statement—**Exhibit 9 Pam**
10. Ratification of all Board e-mail votes previously taken July 1, 2017 thru Sept 8 2018—**Exhibit 10 Eric**
11. Tax return--2018 (report only) and engagement letter with Cherry Laurent—**Exhibit 11 Steve**
12. Baumgartner Charitable Remainder Uni-Trust report on current value of LJGTRCF interest Sept 30, 2018  $\$5,260,489 * 20\% = \$1,052,097$  (subject to annual adjustments) **Steve**
13. Old Business
14. New business
  - (a) potential Caster gift
  - (b) follow up with members re contributions to local Foundation and The Rotary Foundation
  - (c) succession planning
15. Adjournment

Also invited and receiving agenda: Rick Binder—President, Kim Schafer—President Elect, Nancy Gatschet—Secretary, and Will Moore, Esq.

**Exhibit 1a**

**MINUTES OF THE  
LA JOLLA GOLDEN TRIANGLE ROTARY CLUB FOUNDATION  
ANNUAL BOARD OF DIRECTORS MEETING ON  
October 27, 2017  
La Jolla Marriott  
San Diego CA**

**BOARD MEMBERS**

**PRESENT:**

Steve Brown	President
Eric O. Freeberg	Secretary
Pam Russell	Treasurer
Alex Monroe	Vice-President
Bruce Geier	Director
Antonio Grillo-Lopez	Director
Linda Stouffer	Director

**GUESTS:**

Sharon Council

**ABSENT BOARD**

**MEMBERS:**

None

Meeting was called to order by Eric at 845am with all Directors present

Please note that all references to exhibits herein refer to the exhibits attached to the Agenda or attached hereto. Our Club Foundation is referred to as the "Foundation" or the "LJGTRCF."

1. M/S/C to ratify the Board's prior approval of both the Minutes of Board Meeting of November 18, 2016 (**Exhibit 1a**) and the Minutes of the Annual Meeting of the Membership of the Foundation of June 2, 2017 (**Exhibit 1b**).
2. After explanation by Treasurer Russell and President Brown, the Board reviewed, and had no objections to, or questions about, **Exhibit 2**. **Exhibit 2** is a one page Summary of the Foundation Account Balances as of June 30, 2017.
3. The Board reviewed, and had no objections to, or questions about, **Exhibit 3** which is the 2016-2017 Club Avenue of Service Projects Fund Allocations by the Foundation which specifies the Club's Avenues of Service ("AOS") expenditures.
4. There are two checking accounts maintained for the LJGTRCF. The first is the General Checking Account maintained by Pam. The second is the Special Projects Checking Account maintained by Steve. The General Checking Account is for (i) the deposit of members' contributions fulfilling Paul Harris pledges by our Club members, (ii) funds to be added to our endowment, (iii) funds earmarked for next year's projects, and (iv) funds for Global Grants. The Special Projects Checking Account Torrey Pines Account is for donations that have been earmarked to specific projects, fund-raising outside the club, and an occasional Global Grant. The Board reviewed, and had no objections to, or questions about,



**Exhibit 4a** which is the Profit and Loss Detail for the General Checking Account from 7/1/2016 – 6/30/2017. The Board reviewed, and had no objections to **Exhibit 4b** which is the Register Report for the General Checking Account from 7/1/2016 – 6/30/2017.

5. The Board reviewed, and had no objections to, or questions about, the Special Projects Checking Account from 7-1-16 to 6-30-17 specifies *chronological* payments and deposits (**Exhibit 5a**). The Board reviewed, and had no objections to, or questions about, the *Itemized Categories* Summary of the Special Accounts Checking Account which itemizes all expenditures and deposits *by Project* from the period of time 7-1-16 to 6-30-17 (**Exhibit 5b**). The Board reviewed, and had no objections to, or questions about, **Exhibit 5c** which is a “snapshot” of the Special Projects Checking Account from 1-1-89 through 6-30-17.
6. After explanation by Pam Russell, the Board reviewed, and had no objection to, or questions about, the Foundation 2016-17 Final Report (**Exhibit 6**).
7. After explanation by Pam Russell, the Board reviewed, and had no objection to, or questions about, **Exhibit 7a** which constitutes the Treasurer’s Annual Report on involvement of club members for the time FY 2016-17 by specifying (i) New Paul Harris Fellows; (ii) New Multiple Paul Harris Fellows; (iii) Members of the Paul Harris Society; (iv) New Major Donors; (v) New Foundation members; (vi) New Benefactors/Bequest Society Members. After explanation by Pam Russell, the Board reviewed, and had no objection to or questions about, **Exhibit 7b** which constitutes the summary and breakdown of every Club member as to their participation in the all of the above Life to Date. The Board had an extended discussion on suggestions on how to decrease the current number of 14 Club members who do not contribute to the RI Foundation.
8. Board reviewed, and had no objection to, or questions about, **Exhibit 8** that reflected the FY 2017-18 AOS previously approved funding.
9. The Board reviewed, and had no objections to, or questions about, the Statement from the San Diego Foundation (**Exhibit 9**).
10. M/S/C that all email votes by the Board in the prior year were formally ratified and approved, including but not limited to those email votes specified on **Exhibit 10**.
11. The Board reviewed, and had no objections to, or questions about, the engagement letter between the Foundation and F C Payroll & Accounting (**Exhibit 11**).
12. Steve discussed the status of the Baumgartner Bequest to the Foundation for a partial interest in the remainder of that trust that will be distributed to the Foundation endowment many years from now. The current value of this future distribution was valued at approximately \$1,000,000.00 but is likely to diminish

as distributions are made over the next several years to lifetime beneficiaries at the time for distribution to the Foundation may be decades away. Steve will attempt inquiries to see if some timetable might be able to be determined.

13. M/S/C to authorize Steve to add a Donate tab to the Foundation Website to be linked to a Pay Pal account linked to our Foundation.

14. Old Business: NONE

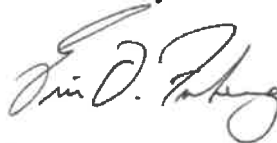
15. New Business: (i) Antonio acknowledged and thanked Pam for her tireless efforts to facilitate the transfer of monies donated to the Foundation from the efforts of the REPAIR Puerto Rico Committee, and also acknowledged Eric's paperwork to keep the donations compliant with IRS rules; (ii) Antonio asked everyone to consider attending the November 12<sup>th</sup> event at USD sponsored by the REPAIR Puerto Rico Committee; (iii) it was confirmed that monies received at the November 12<sup>th</sup> event that are actual donations, and not money paid for tickets, and given to the Foundation would be eligible for tax donation receipts if the REPAIR Puerto Rico Committee provided Pam with the requisite information she needs in order to generate the receipts; (ii) Eric acknowledged the leadership of Linda in proactively having the Club Board assume the obligation to pay the administrative costs associated with the Foundation Tax Return filing in order to avoid the Foundation bear that administrative cost.

16. The Board discussed the constant need to seek out and mentor club members for future leadership roles in the Club such as Alex, and acknowledged the tremendous job being done by Alex as our current Club President.

17. The Board thanked Sharon Council for her tireless commitment to keeping the financial records of the Club in order, and Pam Russell for her tireless commitment to keeping the financial records of the Foundation in order. Both are thankless jobs and both the Club and Foundation are dependent upon their dedicated contributions of time and energy.

There being no further business, the meeting was adjourned at 10:15AM.

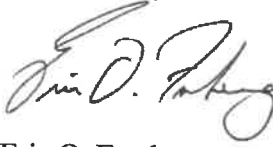
Submitted by:



Eric O. Freeberg  
Secretary  
October 27, 2017

These minutes were approved by the necessary vote of the Board of Directors by email vote as of October 28, 2017.

Submitted by:

A handwritten signature in black ink, appearing to read "Eric O. Freeberg". The signature is fluid and cursive, with the first name "Eric" and last name "Freeberg" clearly distinguishable.

Eric O. Freeberg  
Secretary  
October 28, 2017

**Exhibit 1b**

**2018 Annual Meeting of Members of the**  
**La Jolla Golden Triangle Rotary Club Foundation (Revised)**

May 4, 2018  
La Jolla Marriott:

On May 4, 2018 the members (the "Members") of the La Jolla Golden Triangle Rotary Club Foundation, a California nonprofit public benefit corporation ("Foundation") held their duly noticed Annual Meeting, with Director and Secretary Eric Freeberg Presiding. The sole business was the election of Directors for the terms of Bruce Geier and Alex Monroe whose terms expire June 30, 2018. Two Members having submitted their names for election, **it was unanimously M/S/C that the following individuals were elected as directors for the terms stated:**

<b>Director</b>	<b>Sharon Council</b>	<b>June 30, 2021</b>
<b>Director</b>	<b>Tony Grillo</b>	<b>June 30, 2021</b>

With this election, as of July 1, 2018, the following shall be the current Directors and Officers of the Foundation

**Directors and Officers**

Director/President	Steve Brown	June 30, 2020
Director/Vice-President	Alex Monroe	June 30, 2019*
Director/Treasurer	Pam Russell	June 30, 2020
Director/Secretary	Eric Freeberg	June 30, 2020
Director	Linda Stouffer Wallis	June 30, 2019
Director	Sharon Council	June 30, 2021
Director	Antonio Grillo-Lopez	June 30, 2019
Director	Tony Grillo	June 30, 2021

\*Note: Although Alex Monroe's Director Slot expires June 30, 2018, because Alex is the outgoing Club President, Alex will replace Antonio Grillo-Lopez (our prior Club President) as a Director for one year pursuant to the Foundation's Bylaws as the Immediate Past President of the Club. Alex will retain his Officer's position as Vice President. Provided further, Antonio held two slots as a Director both as the prior Club President and as a Director whose term expires June 30, 2019. Consequently, Antonio will continue as a Director until the expiration of his term on June 30, 2019.

There being no other business, the meeting was adjourned.



Eric O. Freeberg, Secretary  
May 6, 2018

## **Exhibit 2**

LJGTRCF Balance Sheet as of June 30, 2018

**Bank Balances**

<b>Account Name</b>	<b>Number</b>	<b>June 30 2018 per check registers Balance</b>	<b>Comments</b>
General Account	431000271	\$36,711.56	
Special Projects	431000212	\$203,934.87	

**Total Assets**

**\$116,698.28**

**Liabiliites**

**\$0.00**

**Exhibit 3 a**



**La Jolla Golden Triangle Rotary Club Foundation**  
**June 30, 2018**

**Fund Allocations Including Carryover of \$6,890** \$ 38,090.00

For individual items, please refer to committee budgets.

**Community Service**  
Approved Projects

\$ 12,850.00

**International Service**  
Approved Projects

\$ 12,990.00

**Vocational Service**  
Approved Projects

\$ 2,200.00

**Youth Service**  
Approved Projects

\$ 10,050.00

**Exhibit 3 b**

# Funds for AOS Projects 2018-2019

## Recap Of 2017-2018 Budgets

	Original Budgets	Unspent Foundation	Unspent Club	Total Unspent Funds	Spent/Allocated Budget Funds
Community Service	18,095.00	2,856.71	1,025.85	3,882.56	
International Service	21,400.00	0.00	1,079.86	1,079.86	20,320.14
Vocational Service	5,400.00	1,920.88	725.89	2,646.77	2,753.23
Youth Service	21,900.00	720.00	2,968.52	3,688.52	18,211.48
<b>Totals</b>	<b>66,795.00</b>	<b>5,497.59</b>	<b>5,800.12</b>	<b>11,297.71</b>	<b>55,497.29</b>
<b>2018/-2019 Foundation Funds</b>		<b>33,252.41</b>			
<b>Total Foundation Funds Allocated 2018-2019</b>		<b>38,750.00</b>			

**Exhibit 4 a**

2:21 PM

10/18/18

Accrual Basis

# La Jolla Golden Triangle Rotary Club Foundation Profit & Loss July 2017 through June 2018

	Jul '17 - Jun 18
Ordinary Income/Expense	
Income	
4010 - Member Contributions	
4020 - TRF - Annual Programs F...	3,040.00
4030 - TRF - Matching Grants	4,200.00
4040 - TRF - PolioPlus	1,225.00
4050 - Endowment Fund	4,100.00
4060 - Local Projects	27,764.48
Total 4010 - Member Contributions	40,329.48
4200 - Outside Contributions	
4230 - TRF - PolioPlus	105,000.00
4240 - Endowment Fund	16,422.74
4250 - Local Projects	159,377.47
Total 4200 - Outside Contributions	280,800.21
Total Income	321,129.69
Expense	
5020 - The Rotary Foundation	
5030 - Annual Programs Fund	3,040.00
5040 - Matching Grants	4,200.00
5050 - PolioPlus	106,225.00
Total 5020 - The Rotary Foundation	113,465.00
5100 - San Diego Foundation Disb	
5200 - Local Projects Disb	20,522.74
5800 - Other Expenses	178,050.28
5900 - Transfers to/from Special A...	351.25
Total Expense	5,000.00
Net Ordinary Income	317,389.27
Other Income/Expense	3,740.42
Other Income	
6000 - Interest Income	138.64
Total Other Income	138.64
Net Other Income	138.64
Net Income	3,879.06

**Exhibit 4 b**

# La Jolla Golden Triangle Rotary Club Foundation

10/18/2018 2:22 PM

Register: 1020 · Torrey Pines Checking

From 07/01/2017 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/03/2017			4240 · Endowment Fund	Deposit		X	15,000.00	47,832.53
07/19/2017			4020 · TRF - Annual P...	Deposit		X	150.00	47,982.53
07/19/2017	1884	San Diego Foundation	5100 · San Diego Foun...		15,000.00	X		32,982.53
07/31/2017			6000 · Interest Income	Interest		X	9.24	32,991.77
08/16/2017			4240 · Endowment Fund	Deposit		X	141.37	33,133.14
08/16/2017	1885	La Jolla Golden Tria...	5200 · Local Projects ...		31,200.00	X		1,933.14
08/22/2017			4250 · Local Projects	Deposit		X	23.49	1,956.63
08/25/2017			4240 · Endowment Fund	Deposit		X	141.37	2,098.00
08/31/2017			6000 · Interest Income	Interest		X	6.39	2,104.39
09/03/2017	1886	DPC/RSU West Mari...	5200 · Local Projects ...		1,531.56	X		572.83
09/03/2017	1887	San Diego Foundation	5100 · San Diego Foun...		282.74	X		290.09
09/03/2017	1888	The Rotary Foundation	5030 · Annual Program...	Louis Scotti #6...	150.00	X		140.09
09/20/2017	1889	Pamela Russell	5800 · Other Expenses		51.25	X		88.84
09/29/2017			-split-	Deposit		X	16,091.11	16,179.95
09/29/2017			-split-	Deposit		X	1,705.00	17,884.95
09/30/2017			6000 · Interest Income	Interest		X	0.24	17,885.19
10/03/2017			5800 · Other Expenses		11.00	X		17,874.19
10/06/2017			4060 · Local Projects	Deposit		X	10,000.00	27,874.19
10/10/2017			-split-	Deposit		X	9,627.00	37,501.19
10/10/2017			-split-	Deposit		X	700.00	38,201.19
10/10/2017	Wire	Rotary Club of Hum...	5200 · Local Projects ...		10,000.00	X		28,201.19
10/12/2017			-split-	Deposit		X	10,250.00	38,451.19
10/12/2017	67062	Rotary Club of San J...	5200 · Local Projects ...		10,000.00	X		28,451.19
10/16/2017	Wire	Rotary Club of Rio P...	5200 · Local Projects ...		10,000.00	X		18,451.19
10/20/2017			-split-	Deposit		X	6,518.79	24,969.98
10/23/2017	wire	Rotary Club of Manati	5200 · Local Projects ...		10,000.00	X		14,969.98
10/30/2017			-split-	Deposit		X	1,120.00	16,089.98
10/31/2017			6000 · Interest Income	Interest		X	4.00	16,093.98
11/01/2017			-split-	Deposit		X	500.00	16,593.98
11/06/2017			-split-	Deposit		X	12,227.67	28,821.65
11/06/2017			-split-	Deposit		X	1,960.00	30,781.65
11/14/2017			4250 · Local Projects	Deposit		X	2,464.34	33,245.99
11/16/2017			4250 · Local Projects	Deposit		X	14.01	33,260.00
11/17/2017			-split-	Deposit		X	841.00	34,101.00
11/17/2017			-split-	Deposit		X	12,502.76	46,603.76
11/17/2017			-split-	Deposit		X	3,425.00	50,028.76
11/20/2017			4250 · Local Projects	Deposit		X	250.00	50,278.76
11/20/2017			-split-	Deposit		X	2,110.00	52,388.76
11/20/2017			5800 · Other Expenses	Reversal of Inb...		X	11.00	52,399.76
11/20/2017	Wire	Rotary Club of Maya...	5200 · Local Projects ...	Puerto Rico	10,000.00	X		42,399.76

# La Jolla Golden Triangle Rotary Club Foundation

10/18/2018 2:22 PM

Register: 1020 · Torrey Pines Checking

From 07/01/2017 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/20/2017	Wire	Instituto Psicopedago...	5200 · Local Projects ...	Puerto Rico	3,000.00	X		39,399.76
11/21/2017			4250 · Local Projects	Deposit		X	250.00	39,649.76
11/27/2017			-split-	Deposit		X	45,830.00	85,479.76
11/27/2017			-split-	Deposit		X	400.00	85,879.76
11/30/2017			6000 · Interest Income	Interest		X	7.44	85,887.20
12/05/2017			4250 · Local Projects	Deposit		X	1,200.00	87,087.20
12/06/2017			-split-	Deposit		X	6,074.00	93,161.20
12/06/2017			4060 · Local Projects	Deposit		X	100.00	93,261.20
12/11/2017			-split-	Deposit		X	100,600.00	193,861.20
12/14/2017	1890	The Rotary Foundation	5050 · PolioPlus		100,000.00	X		93,861.20
12/18/2017			5800 · Other Expenses	Wire Transfer ...	30.00	X		93,831.20
12/18/2017	Wire		5800 · Other Expenses	Incoming Wire ...	11.00	X		93,820.20
12/19/2017			-split-	Deposit		X	300.00	94,120.20
12/19/2017			5800 · Other Expenses	Wire Transfer ...	30.00	X		94,090.20
12/19/2017			5800 · Other Expenses	Wire Transfer ...	30.00	X		94,060.20
12/19/2017	wire	Rotary Club of Yauco	5200 · Local Projects ...	Puerto Rico	5,000.00	X		89,060.20
12/19/2017	wire	Rotary Club of San ...	5200 · Local Projects ...	Puerto Rico	10,000.00	X		79,060.20
12/19/2017	1891	The Rotary Foundation	-split-		2,225.00	X		76,835.20
12/19/2017	1892	San Diego Foundation	5100 · San Diego Foun...		5,240.00	X		71,595.20
12/20/2017			4060 · Local Projects	Deposit		X	9.48	71,604.68
12/22/2017			5800 · Other Expenses	Wire Transfer ...	30.00	X		71,574.68
12/22/2017	wire	Rotary Club of Hum...	5200 · Local Projects ...	Puerto Rico	5,000.00	X		66,574.68
12/31/2017			-split-	Deposit		X	1,214.40	67,789.08
12/31/2017			6000 · Interest Income	Interest		X	27.47	67,816.55
01/09/2018			4250 · Local Projects	Deposit		X	18,000.00	85,816.55
01/09/2018	1893	Richard Clark	5200 · Local Projects ...		430.22	X		85,386.33
01/10/2018			5800 · Other Expenses	Reverse Fee		X	11.00	85,397.33
01/10/2018		Torrey Pines Bank	4250 · Local Projects	Refunded Wire...		X	30.00	85,427.33
01/10/2018		Torrey Pines Bank	4250 · Local Projects	Refunded Wire...		X	30.00	85,457.33
01/23/2018			4250 · Local Projects	Deposit		X	94.24	85,551.57
01/29/2018			-split-	Deposit		X	990.00	86,541.57
01/30/2018		Network For Good	4250 · Local Projects	Transfer from ...		X	565.48	87,107.05
01/31/2018			6000 · Interest Income	Interest		X	16.93	87,123.98
02/02/2018			4250 · Local Projects	Deposit		X	50.00	87,173.98
02/02/2018	1894	Rotary Club of Fayet...	5200 · Local Projects ...	VOID:		X		87,173.98
02/02/2018	1895	Rotary Club of Fayet...	5200 · Local Projects ...		4,614.99	X		82,558.99
02/07/2018			-split-	Deposit		X	660.00	83,218.99
02/08/2018	1896	YMCA of Puerto Rico	5200 · Local Projects ...	VOID: GJE, R...		X		83,218.99
02/08/2018	1897	Humacao Rotary Club	5200 · Local Projects ...		10,000.00	X		73,218.99
02/08/2018	6	YMCA of Puerto Rico	5200 · Local Projects ...	For CHK 1896 ...	10,000.00	X		63,218.99



# La Jolla Golden Triangle Rotary Club Foundation

10/18/2018 2:22 PM

Register: 1020 · Torrey Pines Checking

From 07/01/2017 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/13/2018			4250 · Local Projects	Deposit		X	5,000.00	68,218.99
02/14/2018		Amazon Smile	4250 · Local Projects	Deposit		X	29.75	68,248.74
02/16/2018			-split-	Deposit		X	575.00	68,823.74
02/23/2018			-split-	Deposit		X	2,000.00	70,823.74
02/23/2018			4250 · Local Projects	Deposit		X	2,500.00	73,323.74
02/26/2018		Wire Transfer Fee	4250 · Local Projects		45.00	X		73,278.74
02/26/2018	wire	Rotary Club of Maya...	5200 · Local Projects ...		10,000.00	X		63,278.74
02/28/2018			6000 · Interest Income	Interest		X	15.90	63,294.64
03/05/2018			-split-	Deposit		X	240.00	63,534.64
03/07/2018			4250 · Local Projects	Deposit		X	500.00	64,034.64
03/21/2018			-split-	Deposit		X	500.00	64,534.64
03/21/2018			5800 · Other Expenses	Wire Transfer ...	45.00	X		64,489.64
03/21/2018	wire	YWCA of Puerto Rico	5200 · Local Projects ...		10,000.00	X		54,489.64
03/21/2018	6R	YMCA of Puerto Rico	5200 · Local Projects ...	Reverse of GJE...		X	10,000.00	64,489.64
03/22/2018	1898	Richard Clark	5200 · Local Projects ...		8,740.61	X		55,749.03
03/22/2018	1899	Tony Grillo	5200 · Local Projects ...		1,532.99	X		54,216.04
03/22/2018	1900	Jim Frost	5200 · Local Projects ...		198.39	X		54,017.65
03/27/2018			-split-	Deposit		X	13,318.16	67,335.81
03/27/2018	1901	Jim Davies	5200 · Local Projects ...		68.55	X		67,267.26
03/28/2018			-split-	Deposit		X	4,500.00	71,767.26
03/31/2018			6000 · Interest Income	Interest		X	14.61	71,781.87
04/02/2018			4230 · TRF - PolioPlus	Deposit		X	5,000.00	76,781.87
04/02/2018	1902	The Rotary Foundation	5050 · PolioPlus		5,225.00	X		71,556.87
04/02/2018	1903	Richard Clark	5200 · Local Projects ...	Operation Pend...	350.51	X		71,206.36
04/06/2018			-split-	Deposit		X	425.00	71,631.36
04/16/2018		Special Account	5900 · Transfers to/fro...	Transfer funds ...	5,000.00	X		66,631.36
04/21/2018	1904	Richard Clark	5200 · Local Projects ...		393.77	X		66,237.59
04/30/2018			6000 · Interest Income	Interest		X	14.74	66,252.33
05/09/2018			-split-	Deposit		X	25.00	66,277.33
05/09/2018		Wire Transfer Fee	5800 · Other Expenses		45.00	X		66,232.33
05/09/2018	wire	Rotary Club of Maya...	5200 · Local Projects ...		10,000.00	X		56,232.33
05/09/2018	1905	The Rotary Foundation	5050 · PolioPlus	VOID: PolioPlus		X		56,232.33
05/14/2018			4250 · Local Projects	Deposit		X	500.00	56,732.33
05/16/2018			4250 · Local Projects	Deposit		X	466.27	57,198.60
05/23/2018			-split-	Deposit		X	1,195.00	58,393.60
05/23/2018			4020 · TRF - Annual P...	Deposit		X	150.00	58,543.60
05/31/2018			6000 · Interest Income	Interest		X	12.68	58,556.28
06/04/2018	1906	The Rotary Foundation	-split-		5,865.00	X		52,691.28
06/04/2018	1907	Miramar Semper Fi ...	5200 · Local Projects ...		3,000.00	X		49,691.28
06/13/2018			5800 · Other Expenses	Wire Transfer ...	45.00	X		49,646.28

# La Jolla Golden Triangle Rotary Club Foundation

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Register: 1020 · Torrey Pines Checking

From 07/01/2017 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/13/2018			5800 · Other Expenses	Wire Transfr Fee	45.00	X		49,601.28
06/13/2018	wire	Humacao Rotary Club	5200 · Local Projects ...	Puerto Rico	2,988.69	X		46,612.59
06/13/2018	wire	YWCA	5200 · Local Projects ...	Puerto Rico	10,000.00	X		36,612.59
06/30/2018			4060 · Local Projects	Deposit		X	90.00	36,702.59
06/30/2018			6000 · Interest Income	Interest		X	9.00	36,711.59

**Exhibit 5 a**

# LJGTRCF SP Register

LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
7/17/2017	EFT	July Wires SPLIT	5,623.00	R		78,242.75
		AYC 2016-18:Mike Hall 1 teacher	250.00			
		AYC 2016-18:Peterson 1 teacher	250.00			
		AYC 2016-18 July expenses	1,095.00			
		Sports july expense	300.00			
		TETT 2016-18 July expense	3,243.00			
		TETT 2016-18 June shortfall	455.00			
		Bank Charge	30.00			
7/17/2017	1325	wire fee Fary Moini cat: AYC 2016-18 memo: AYC July 17 consulting	1,800.00	R		76,442.75
7/20/2017	DEP	Donner Contribution cat: Cervical Cancer Screening and Treatment memo: Doner Foundation		R	10,378.61	86,821.36
7/20/2017	1298	Cherry R.Laurent cat: Accounting memo: 1099	50.00	R		86,771.36
7/28/2017		Interest Earned cat: Interest Inc		R	17.87	86,789.23
8/20/2017	DEP	Canadian Rotarians Contributon cat: AYC 2016-18:Nasrat II memo: Canadian contributions		R	4,500.00	91,289.23
8/20/2017	1310	Fary Moini cat: AYC 2016-18 memo: AYC August consulting	1,800.00	R		89,489.23
8/21/2017	EFT	August Wire SPLIT	4,854.00	R		84,635.23
		AYC 2016-18 TETT 2016-18 Sports	1,525.00 2,999.00 300.00			
8/28/2017		Bank Charge Interest Earned cat: Interest Inc	30.00	R	18.24	84,653.47

# LJGTRCF SP Register

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LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
8/30/2017	1326	Cherry R. Laurent cat: Administration memo: 2016-17 tax return	1,700.00	R		82,953.47
8/30/2017	1327	Attorney General's Registry Of Charitable Trusts cat: Administration memo: Filing Fee CON 1562073 FY 2016-17	75.00	R		82,878.47
9/10/2017	DEP	FROM SRB DAF SPLIT		R	20,000.00	102,878.47
		AYC 2016-18 from SRB DAF			15,000.00	
		TETT 2016-18 from SRB DAF			5,000.00	
9/14/2017	DEP	From Fary Re Haroon cat: Haroon Project memo: Haroon Project		R	150.00	103,028.47
9/17/2017	DEP	Frank and Barbara Fagan cat: AYC 2016-18:FaganGE		R	2,500.00	105,528.47
9/26/2017	EFT	Wire Out SPLIT	11,877.00	R		93,651.47
		AYC 2016-18:Nasrat II Sept expense	380.00			
		AYC 2016-18:Mike Hall Sept expense	1,000.00			
		AYC 2016-18:Peterson Sept expense	250.00			
		AYC 2016-18:FaganGE Sept expense	275.00			
		TETT 2016-18 Sept expense	3,307.00			
		Bank Charge wire fee	35.00			
		Sports Sept expense	315.00			
		AYC 2016-18 Sept expense	6,315.00			
9/26/2017	1328	Fary Moini cat: AYC 2016-18 memo: AYC September consulting	1,800.00	R		91,851.47
9/28/2017		Interest Earned cat: Interest Inc		R	19.14	91,870.61

# LJGTRCF SP Register

LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
10/5/2017	1330	The Rotary Foundation Donor Advised Fund cat: Cervical Cancer Screening and Treatment memo: Contributeto Stephen R Brown DAF #104	8,000.00	R		83,870.61
10/25/2017	EFT	SPLIT	10,362.00	R		73,508.61
		TETT 2016-18 for TETT	2,225.00			
		TETT 2016-18 October 2017 less dues of \$502	2,698.00			
		AYC 2016-18:Mike Hall Hall Oct 2017	1,000.00			
		AYC 2016-18:Peterson PetersonOct 2017	250.00			
		AYC 2016-18:FaganGE Oct 2017	500.00			
		AYC 2016-18 Oct 2017	3,044.00			
		AYC 2016-18:Nasrat II Oct 2017	250.00			
		Sports Oct 2017	360.00			
		Bank Charge wire fee	35.00			
10/25/2017	1331	Fary Moini cat: AYC 2016-18 memo: AYC October consulting	1,800.00	R		71,708.61
10/28/2017		Interest Earned cat: Interest Inc		R	18.19	71,726.80
11/4/2017	1332	Chase Card Services SPLIT memo: #4388576064689683 reimbursement	502.03	R		71,224.77
11/6/2017	EFT	TETT 2016-18 Dues reimbursement GG Cervical Cancer cat: GG Cervical Cancer memo: Funds from TRF	502.03			
11/13/2017	EFT	SPLIT GG Cervical Cancer payment to MobileODT for scope GG Cervical Cancer payment to WISAP for 6 C3 sets	13,726.52	R	35,000.00	106,224.77
			1,650.00			92,498.25
			12,076.52			

LJGTRCF SP Register

LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
11/15/2017	DEP	SPLIT AYC 2016-18 from SRB DAF		R	30,000.00	122,498.25
		TETT 2016-18 from SRB DAF			15,000.00	
11/26/2017	1333	Fary Moini cat: AYC 2016-18 memo: AYC December consulting	1,800.00	R	15,000.00	120,698.25
11/26/2017	1334	Fary Moini cat: AYC 2016-18 memo: AYC November consulting	1,800.00	R		118,898.25
11/27/2017		SPLIT AYC 2016-18:Mike Hall female teachers	10,004.00	R		108,894.25
		AYC 2016-18:Peterson teacher	1,000.00			
		AYC 2016-18:Nasrat II teacher	250.00			
		TETT 2016-18 November expenses	315.00			
		TETT 2016-18 FELC door repairs	3,196.00			
		Sports	650.00			
		November expenses	232.00			
		Bank Charge	30.00			
		wire fee				
		AYC 2016-18:FaganGE November expenses	1,000.00			
11/28/2017		AYC 2016-18 November expenses Interest Earned	3,331.00			
		cat: Interest Inc				
12/17/2017	DEP	GE Foundation cat: AYC 2016-18:FaganGE memo: GE Matching gift		R	21.68	108,915.93
12/20/2017	DEP	Network For Good cat: Network for Good memo: Through Facebook purpose unknown		R	2,500.00	111,415.93
		8 entries		R	565.48	111,981.41

# LJGTRCF SP Register

LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
12/20/2017	1311	Steve Brown cat: GG Cervical Cancer memo: Reimbursement 5 APO (cash and cc) plus boxes on...	729.85	R		111,251.56
12/26/2017		SPLIT	11,611.00	R		99,640.56
		AYC 2016-18:Nasrat II				
		Dec expense	300.00			
		AYC 2016-18:Peterson				
		Dec expense	250.00			
		AYC 2016-18:Mike Hall				
		Dec expense	1,000.00			
		AYC 2016-18:FaganGE				
		Dec expense	500.00			
		AYC 2016-18				
		Dec expense	6,102.00			
		TETT 2016-18				
		Dec expense	3,094.00			
		Sports				
		Dec expense	330.00			
		Bank Charge				
		wire fee	35.00			
12/27/2017	EFT	Bank Charge cat: Bank Charge memo: statement fee	10.00	R		99,630.56
12/28/2017		Interest Earned cat: Interest Inc		R	22.86	99,653.42
1/6/2018	DEP	SPLIT		R	24,000.00	123,653.42
		AYC 2016-18				
		SD Foundation			12,000.00	
		TETT 2016-18				
		SD Foundation			12,000.00	
1/9/2018	EFT	Wire Out cat: Uganda Peace G1638229 memo: progress payment final workshop	6,000.00	R		117,653.42
1/19/2018	EFT	Bank Charge cat: Bank Charge memo: reverse bank statement fee		R	10.00	117,663.42
1/25/2018	1312	Fary Moini cat: AYC 2016-18 memo: AYC January consulting	1,800.00	R		115,863.42



# LJGTRCF SP Register

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LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
1/26/2018	EFT	Wire Out SPLIT memo: payment for cancer treatment devices	9,129.00	R		106,734.42
		AYC 2016-18 Jan expense	250.00			
		AYC 2016-18:Mike Hall Jan Expense	1,000.00			
		AYC 2016-18:FaganGE Jan Expense	500.00			
		AYC 2016-18 Jan expense	3,714.00			
		AYC 2016-18:Nasrat II Jan Expense	250.00			
		Sports Jan expense	315.00			
		TETT 2016-18 Jan expense	3,070.00			
		Bank Charge wire fee	30.00			
1/27/2018	1314	FC Payroll cat: Administration memo: Invoice #3404	50.00	R		106,684.42
1/28/2018		Interest Earned cat: Interest Inc		R	23.54	106,707.96
1/28/2018	EFT	Network For Good cat: Network for Good memo: transfer to general account	565.48	R		106,142.48
2/9/2018	DEP	Mission Bay Rotary cat: Mission Bay Rotary memo: Mission Bay Rotary Club Fnd.		R	3,000.00	109,142.48
2/22/2018	1315	Fary Moini cat: AYC 2016-18 memo: AYC February consulting	1,800.00	R		107,342.48
2/23/2018	DEP	From LJGTRotary Club cat: Peace Garden memo: Peace Garden from LJGTRC ISC		R	1,000.00	108,342.48
2/23/2018	EFT	Feb Wire SPLIT Peace Garden Peace Garden from LJGTRC ISC TETT 2016-18 Feb expense	9,559.00	R		98,783.48

# LJGTRCF SP Register

LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
		AYC 2016-18:Mike Hall Feb expense	1,000.00			
		AYC 2016-18:FaganGE Feb expense	500.00			
		AYC 2016-18:Nasrat II Feb expense	306.00			
		Sports				
		Feb expense	315.00			
		Bank Charge				
		wife fee	30.00			
		AYC 2016-18				
		Feb expense	3,333.00			
2/28/2018		Interest Earned				
		cat: Interest Inc				
3/9/2018	DEP	Tajikistan Scholar		R	20.26	98,803.74
		cat: Tajikistan Scholar				
		memo: Al Jubitz contribution		R	10,000.00	108,803.74
3/23/2018	DEP	Chicken Project				
		cat: Chicken Project				
		memo: From LJGTRC ISC		R	1,200.00	110,003.74
3/24/2018	DEP	Transfer From Sister Cities				
		cat: Sports				
		memo: transferfrom Sister Cities		R	2,000.00	112,003.74
3/25/2018	1317	Fary Moini				
		cat: AYC 2016-18	1,800.00	R		110,203.74
		memo: AYC March consulting				
3/26/2018	EFT	SPLIT				
		AYC 2016-18:FaganGE				
		March wire	1,725.00			
		AYC 2016-18:Mike Hall				
		March wire	750.00			
		AYC 2016-18				
		March wire	5,025.00			
		TETT 2016-18				
		March wire	3,045.00			
		Sports				
		March wire	315.00			
		AYC 2016-18:Nasrat II				
		March wire	250.00			
		Bank Charge				
		wife fee	35.00			
		Chicken Project	1,200.00			

# LJGTRCF SP Register

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LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
3/28/2018		hens project Interest Earned cat: Interest Inc		R	22.26	97,881.00
3/30/2018	EFT	SI Funds cat: CAWS I GG1412712 memo: Supplemnt for Afghan Scholar WCD Program		R	20,000.00	117,881.00
4/3/2018	DEP	Marcia Middleton cat: Central Asia Scholars memo: Marcia Middleton		R	1,000.00	118,881.00
4/14/2018	DEP	Mission Bay Rotary cat: Mission Bay Rotary memo: liquidating distribution		R	2,800.00	121,681.00
4/14/2018	1316	Bank Of America cat: AYC 2016-18 memo: reimbursement RC Jalalabad Dues	565.00	R		121,116.00
4/16/2018	EFT	Transfer From General Account cat: Unidentified Contribution memo: From USBancorp St. Paujl ck#0001282012		R	5,000.00	126,116.00
4/19/2018		SPLIT		R	4,850.00	130,966.00
		Central Asia Scholars			2,000.00	
		Kazkh. C Cusick; Bay City #159			2,500.00	
		Central Asia Scholars			250.00	
		Kazk.dd Travis Shepherd RC 313			100.00	
		AYC 2016-18				
		refreshments from YSC LJGTRC				
		AYC 2016-18				
		from Fary				
4/25/2018	1318	Fary Moini cat: AYC 2016-18 memo: AYC April consulting	1,800.00	R		129,166.00
4/26/2018	DEP	FROM SRB DAF SPLIT memo: Afghan expenses		R	25,100.00	154,266.00
		AYC 2016-18			23,000.00	
		From SRB DAF			2,000.00	
		TETT 2016-18			100.00	
		From SRB DAF				
		AYC 2016-18				
		from Fary for Haroon stipend				

LJGTRCF SP Register

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LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
4/27/2018	EFT		12,185.00	R		142,081.00
		SPLIT				
		AYC 2016-18	5,320.00			
		April expenses				
		AYC 2016-18	350.00			
		Haroon stipends from Steve and				
		AYC 2016-18	2,470.00			
		purchase 27 laptops forAYC @FE				
		AYC 2016-18	100.00			
		Fary funds for Yayha and Almas	250.00			
		AYC 2016-18:Nasrat II				
		April expenses				
		TETT 2016-18	3,095.00			
		April expenses				
		Sports	315.00			
		April expenses				
		Bank Charge	35.00			
		wire fee				
		AYC 2016-18	250.00			
		Skype snacks				
4/28/2018		Interest Earned				
		cat: Interest Inc		R	25.13	142,106.13
5/2/2018	DEP			R	1,250.00	143,356.13
		SPLIT				
		Central Asia Scholars:insurance				
		from LJGT ISC				
		Scholars			850.00	
		Refund from Cynthia Disneyland			400.00	
5/2/2018	1320	Pam Russell				
		SPLIT	492.66	R		142,863.47
		memo: reimbursement insurance				
		Central Asia Scholars:insurance				
		Osmonova	264.69			
		Central Asia Scholars:insurance				
		Sharipova	227.97			
5/2/2018	1321	Attorney General's Registry Of Charitable Trusts				
		cat: Interest Inc	25.00	R		142,838.47
		memo: Filing Fee CON 1562073 FY 12/31/17				
5/12/2018	2000	Pam Russell				
		SPLIT	227.97	R		142,610.50
		memo: reimbursement insurance Botir				
		Central Asia Scholars:insurance				
		Botir Afghanistan	227.97			

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LJGTRCF TPB  
10/25/2018

Date	Num	Transaction	Payment	C	Deposit	Balance
5/12/2018	2001	Fary Moini cat: AYC 2016-18 memo: AYC May consulting	1,800.00	R		140,810.50
5/15/2018	DEP	Eileen Jennings cat: Central Asia Scholars memo: Jennings 1674121; club 2848 D6310		R	225.00	141,035.50
5/15/2018	DEP	Fellows Bewley cat: Central Asia Scholars memo: From Fellows Bewley DAF Kyrgyzstan scholar		R	2,500.00	143,535.50
5/16/2018	EFT	SPLIT AYC 2016-18 May expense TETT 2016-18 May expense AYC 2016-18:Nasrat II May expense Sports May expense Bank Charge wire fee From ISC	9,025.00	R		134,510.50
			5,205.00			
			3,190.00			
			250.00			
			350.00			
			30.00			
5/18/2018	DEP	Scholars cat: For USD scholars memo: Interest Earned		R	1,000.00	135,510.50
5/28/2018		Interest Earned cat: Interest Inc		R	29.52	135,540.02
5/29/2018	cc	Pam Russell cat: Uganda Peace G1638229 memo: Return grant funds to TRF	2,486.53	R		133,053.49
6/12/2018	DEP	Caster Family Trust Donation cat: Caster Donation memo: Caster donation		R	100,000.00	233,053.49
6/13/2018	1319	Pam Russell SPLIT memo: reimbursement DHL Jahan	77.00	R		232,976.49
6/13/2018	2002	Central Asia Scholars:insurance DHL reimbursement The Rotary Foundation cat: Central Asia Scholars memo: GG1870035 Jennings et al	77.00			
			4,725.00	R		228,251.49

LJGTRCF TPB  
10/25/2018

LJGTRCF SP Register

Date		Num	Transaction		Payment	C	Deposit	Balance
6/13/2018		2003	**VOID**The Rotary Foundation cat: Central Asia Scholars memo: GG1870035			R		228,251.49
6/13/2018		2004	Fary Moini cat: AYC 2016-18 memo: AYC June consulting		1,800.00	R		226,451.49
6/14/2018		DEP	San Diego Breakfast Rotary Club cat: Central Asia Scholars memo: San Diego Breakfast Rotary Club			R	6,000.00	232,451.49
6/16/2018		2006	The Rotary Foundation cat: Caster Donation memo: Admin fee GG1870033		250.00	R		232,201.49
6/16/2018		2007	The Rotary Foundation Donor Advised Fund SPLJT memo: #104 Stephen R Brown DAF		17,500.00	R		214,701.49
6/18/2018		EFT	Central Asia Scholars Marcia GG1870072 Caster Donation Central Asia scholar #1870072 Central Asia Scholars SDBRB Foundation # GG 1870033		1,000.00 10,500.00 6,000.00			
			SPLIT		4,805.00	R		209,896.49
			AYC 2016-18 June expense TETT 2016-18 June expense Sports June expense Bank Charge wire fee		1,530.00 2,930.00 315.00 30.00			
6/21/2018		2008	The Rotary Foundation Donor Advised Fund cat: Caster Donation memo: Stephen R Brown DAF 104 1870072		6,000.00	R		203,896.49
6/28/2018			Interest Earned cat: Interest Inc			R	38.38	203,934.87

**Exhibit 5 b**

# Itemized Categories

7/1/2017 through 6/30/2018

Date	Acc...	Num	Description	Memo	Tag	Clr	Amount
<b>INCOME</b>							
<b>AYC 2016-18</b>							
<b>FaganGE</b>							
9/17/2017	LJG...DEP		Frank and Barbara Fagan				122,329.12
9/26/2017	LJG...EFT	S	Wire Out	Sept epense	R		2,500.00
10/25/2017	LJG...EFT	S		Oct 2017	R		-275.00
11/27/2017	LJG...	S		November expenses	R		-500.00
12/17/2017	LJG...DEP		GE Foundation	GE Matching gift	R		-1,000.00
12/26/2017	LJG...	S		Dec expense	R		2,500.00
1/26/2018	LJG...EFT		S Wire Out	Jan Expense	R		-500.00
2/23/2018	LJG...EFT	S	S Feb Wire	Feb expense	R		-500.00
3/26/2018	LJG...EFT	S		March wire	R		-1,725.00
<b>Mike Hall</b>							
7/17/2017	LJG...EFT	S	S July Wires	1 teacher	R		-7,000.00
9/26/2017	LJG...EFT	S	S Wire Out	Sept expense	R		-250.00
10/25/2017	LJG...EFT	S		Hall Oct 2017	R		-1,000.00
11/27/2017	LJG...	S		female teachers	R		-1,000.00
12/26/2017	LJG...	S		Dec expense	R		-1,000.00
1/26/2018	LJG...EFT	S	S Wire Out	Jan Expense	R		-1,000.00
2/23/2018	LJG...EFT	S	S Feb Wire	Feb expense	R		-1,000.00
3/26/2018	LJG...EFT	S		March wire	R		-750.00
<b>Nasrat II</b>							
8/20/2017	LJG...DEP		Canadian Rotarians Contribution	Canadian contributions	R		1,949.00
9/26/2017	LJG...EFT	S	S Wire Out	Sept expense	R		4,500.00
10/25/2017	LJG...EFT	S		Oct 2017	R		-380.00
11/27/2017	LJG...	S		teacher	R		-250.00
12/26/2017	LJG...	S		Dec expense	R		-315.00
1/26/2018	LJG...EFT	S	S Wire Out	Jan Expense	R		-300.00
2/23/2018	LJG...EFT	S	S Feb Wire	Feb expense	R		-250.00
3/26/2018	LJG...EFT	S		March wife	R		-306.00
4/27/2018	LJG...EFT	S		April expenses	R		-250.00
5/16/2018	LJG...EFT	S		May expense	R		-250.00
<b>Peterson</b>							
7/17/2017	LJG...EFT	S	S July Wires	1 teacher	R		-1,250.00
9/26/2017	LJG...EFT	S	S Wire Out	Sept expense	R		-250.00
10/25/2017	LJG...EFT	S		PetersonOct 2017	R		-250.00
11/27/2017	LJG...	S		teacher	R		-250.00



# Itemized Categories

7/1/2017 through 6/30/2018

Date	Acc...	Num	Description	Memo	Tag	Clr	Amount
12/26/2017	LJG...	S		Dec expense	R		-250.00
<b>Other AYC 2016-18</b>							
7/17/2017	LJG...EFT	S	July Wires				-5,674.00
7/17/2017	LJG... 1325		Fary Moini	July expenses	R		-1,095.00
8/20/2017	LJG... 1310		Fary Moini	AYC July 17 consulting	R		-1,800.00
8/21/2017	LJG...EFT	S	August Wire	AYC August consulting	R		-1,800.00
9/10/2017	LJG...DEP	S	FROM SRB DAF	from SRB DAF	R		-1,525.00
9/26/2017	LJG... 1328		Fary Moini	AYC September consulting	R		15,000.00
9/26/2017	LJG...EFT	S	Wire Out	Sept expense	R		-1,800.00
10/25/2017	LJG... 1331		Fary Moini	AYC October consulting	R		-6,315.00
10/25/2017	LJG...EFT	S		Oct 2017	R		-1,800.00
11/15/2017	LJG...DEP	S		from SRB DAF	R		-3,044.00
11/26/2017	LJG... 1333		Fary Moini	AYC December consulting	R		15,000.00
11/26/2017	LJG... 1334		Fary Moini	AYC November consulting	R		-1,800.00
11/27/2017	LJG...	S		November expenses	R		-1,800.00
12/26/2017	LJG...	S		Dec expense	R		-3,331.00
1/6/2018	LJG...DEP	S		SD Foundation	R		-6,102.00
1/25/2018	LJG... 1312		Fary Moini	AYC January consulting	R		12,000.00
1/26/2018	LJG...EFT	S	Wire Out	Jan expense	R		-1,800.00
2/22/2018	LJG... 1315		Fary Moini	Jan expense	R		-250.00
2/23/2018	LJG...EFT	S	Feb Wire	AYC February consulting	R		-3,714.00
3/25/2018	LJG... 1317		Fary Moini	Feb expense	R		-1,800.00
3/26/2018	LJG...EFT	S		AYC March consulting	R		-3,333.00
4/14/2018	LJG... 1316		Bank Of America	March wire	R		-1,800.00
4/19/2018	LJG...	S		reimbursement RC Jalalabad Dues	R		-5,025.00
4/25/2018	LJG... 1318		Fary Moini	refreshments from YSC LJGTRC	R		-565.00
4/26/2018	LJG...DEP	S	FROM SRB DAF	from Fary	R		250.00
4/27/2018	LJG...EFT	S		AYC April consulting	R		100.00
5/12/2018	LJG... 2001		Fary Moini	From SRB DAF	R		-1,800.00
5/16/2018	LJG...EFT	S		from Fary for Haroon stipend	R		23,000.00
6/13/2018	LJG... 2004		Fary Moini	April expenses	R		100.00
				Haroon stipends from Steve and Fary	R		-5,320.00
				purchase 27 laptops forAYC @FELC	R		-350.00
				Fary funds for Yayha and Almas	R		-2,470.00
				Skype snacks	R		-100.00
				AYC May consulting	R		-250.00
				May expense	R		-1,800.00
				AYC June consulting	R		-5,205.00
					R		-1,800.00

Itemized Categories  
7/1/2017 through 6/30/2018

Date	Acc...	Num	Description	Memo
1/2018	100	100		

Date	Acc...	Num	Description	Memo	Tag	Cir	Amount
6/18/2018	LJG...EFT	S			R		-1,530.00
<b>Caster Donation</b>							<b>83,250.00</b>
6/12/2018	LJG...DEP		Caster Family Trust Donation	June expense			
6/16/2018	LJG...2006		The Rotary Foundation	Caster donation	R		100,000.00
6/16/2018	LJG...2007	S	The Rotary Foundation Donor Advi...	Admin fee GG1870033	R		-250.00
6/21/2018	LJG...2008		The Rotary Foundation Donor Advi...	Central Asia scholar #1870072	R		-10,500.00
<b>CAWS I GG1412712</b>							
3/30/2018	LJG...EFT		SI Funds	Stephen R Brown DAF 104 1870072	R		-6,000.00
<b>Central Asia Scholars Insurance</b>							<b>20,000.00</b>
5/2/2018	LJG...DEP	S		Supplemnt for Afghan Scholar WCD ...	R		20,000.00
5/2/2018	LJG...1320	S	Pam Russell	from LJGT ISC			<b>2,552.37</b>
5/12/2018	LJG...2000	S	Pam Russell	Osmonova	R		850.00
6/13/2018	LJG...1319	S	Pam Russell	Sharipova	R		-264.69
<b>Other Central Asia Scholars</b>							
4/3/2018	LJG...DEP		Marcia Middleton	Botir Afghanistan	R		-227.97
4/19/2018	LJG...	S		DHL reimbursement	R		-227.97
5/15/2018	LJG...DEP		Eileen Jennings	Marcia Middleton			-77.00
5/15/2018	LJG...DEP		Fellows Bewley	Kazkh. C Cusick; Bay City #1590957	R		1,000.00
6/13/2018	LJG...2003	**VOID**	The Rotary Foundation	Kazk.dd Travis Shepherd RC 31379890	R		2,000.00
6/13/2018	LJG...2002		The Rotary Foundation	Jennings 1674121; club 2848 D6310	R		2,500.00
6/14/2018	LJG...DEP		San Diego Breakfast Rotary Club	From Fellows Beweley DAF Kyrgyzst...	R		225.00
6/16/2018	LJG...2007	S	The Rotary Foundation Donor Advi...	GG1870035	R		2,500.00
<b>Cervical Cancer Screening and Treatment</b>							
7/20/2017	LJG...DEP		Donner Contribution	GG1870035 Jennings et al	R		0.00
10/5/2017	LJG...1330		The Rotary Foundation Donor Advi...	San Diego Breakfast Rotary Club	R		-4,725.00
<b>Chicken Project</b>							
3/23/2018	LJG...DEP		Chicken Project	San Diego Breakfast Rotary Club	R		6,000.00
3/26/2018	LJG...EFT	S		Marcia GG1870072	R		-1,000.00
<b>GG Cervical Cancer</b>							
11/6/2017	LJG...EFT		GG Cervical Cancer	SDBRB Foundation # GG 1870033	R		-6,000.00
11/13/2017	LJG...EFT	S		Doner Foundation	R		<b>2,378.61</b>
12/20/2017	LJG...1311		Steve Brown	Contributeto Stephen R Brown DAF #...	R		10,378.61
<b>Haroon Project</b>							
3/23/2018	LJG...DEP		Chicken Project	From LJGTISC	R		1,200.00
3/26/2018	LJG...EFT	S		hens project	R		-1,200.00
<b>GG Cervical Cancer</b>							
11/6/2017	LJG...EFT		GG Cervical Cancer	Funds from TRF	R		<b>20,543.63</b>
11/13/2017	LJG...EFT	S		payment to MobileODT for scope	R		35,000.00
12/20/2017	LJG...1311		Steve Brown	payment to WiSAP for 6 C3 sets esti...	R		-1,650.00
<b>Haroon Project</b>							
3/23/2018	LJG...DEP		Chicken Project	Reimbursement 5 APO (cash and cc) ...	R		-12,076.52
3/26/2018	LJG...EFT	S					-729.85
<b>GG Cervical Cancer</b>							
11/6/2017	LJG...EFT		GG Cervical Cancer		R		<b>150.00</b>
11/13/2017	LJG...EFT	S					
12/20/2017	LJG...1311		Steve Brown		R		

7/31/2018

# Itemized Categories

7/1/2017 through 6/30/2018

Page 4

Date	Acc...	Num	Description	Memo	Tag	Clr	Amount
9/14/2017	LJG... DEP		From Fary Re Haroon	Haroon Project	R		150.00
<b>Interest Inc</b>							<b>252.07</b>
7/28/2017	LJG...		Interest Earned		R		17.87
8/28/2017	LJG...		Interest Earned		R		18.24
9/28/2017	LJG...		Interest Earned		R		19.14
10/28/2017	LJG...		Interest Earned		R		18.19
11/28/2017	LJG...		Interest Earned		R		21.68
12/28/2017	LJG...		Interest Earned		R		22.86
1/28/2018	LJG...		Interest Earned		R		23.54
2/28/2018	LJG...		Interest Earned		R		20.26
3/28/2018	LJG...		Interest Earned		R		22.26
4/28/2018	LJG...		Interest Earned		R		25.13
5/2/2018	LJG... 1321		Attorney General's Registry Of Cha...	Filing Fee CON 1562073 FY 12/31/17	R		-25.00
5/28/2018	LJG...		Interest Earned		R		29.52
6/28/2018	LJG...		Interest Earned		R		38.38
<b>Mission Bay Rotary</b>							<b>5,800.00</b>
2/9/2018	LJG... DEP		Mission Bay Rotary	Mission Bay Rotary Club Fnd.	R		3,000.00
4/14/2018	LJG... DEP		Mission Bay Rotary	liquidating distribution	R		2,800.00
<b>Network for Good</b>							<b>0.00</b>
12/20/2017	LJG... DEP		Network For Good	Through Facebook purpose unknown ...	R		565.48
1/28/2018	LJG... EFT		Network For Good	transfer to general account	R		-565.48
<b>Peace Garden</b>							<b>0.00</b>
2/23/2018	LJG... DEP		From LJGTRotary Club	Peace Garden from LJGTRC ISC	R		1,000.00
2/23/2018	LJG... EFT	S	S Feb Wire	Peace Garden from LJGTRC ISC	R		-1,000.00
<b>Scholars</b>							<b>1,400.00</b>
5/2/2018	LJG... DEP	S	S	Refund from Cynthia Disneyland trip	R		400.00
5/18/2018	LJG... DEP		From ISC	For USD scholars	R		1,000.00
<b>Sports</b>							<b>-1,762.00</b>
7/17/2017	LJG... EFT	S	S July Wires	july expense	R		-300.00
8/21/2017	LJG... EFT	S	S August Wire		R		-300.00
9/26/2017	LJG... EFT	S	S Wire Out	Sept expense	R		-315.00
10/25/2017	LJG... EFT	S	S	Oct 2017	R		-360.00
11/27/2017	LJG...	S	S	November expenses	R		-232.00
12/26/2017	LJG...	S	S	Dec expense	R		-330.00
1/26/2018	LJG... EFT	S	S Wire Out	Jan expense	R		-315.00
2/23/2018	LJG... EFT	S	S Feb Wire	Feb expense	R		-315.00
3/24/2018	LJG... DEP		Transfer From Sister Cities	transfer from Sister Cities	R		2,000.00
3/26/2018	LJG... EFT	S	S	March wire	R		-315.00

# Itemized Categories

7/1/2017 through 6/30/2018

Date	Acc...	Num	Description	Memo	Tag Ctr	Amount
4/27/2018	LJG...EFT	S	April expenses		R	-315.00
5/16/2018	LJG...EFT	S	May expense		R	-350.00
6/18/2018	LJG...EFT	S	June expense		R	-315.00
<b>Tajikistan Scholar</b>						
3/9/2018	LJG...DEP		Tajikistan Scholar	AI Jubitz contribution	R	10,000.00
<b>TETT 2016-18</b>						
7/17/2017	LJG...EFT	S	July Wires	July expense	R	-6,774.03
				June shortfall	R	-3,243.00
8/21/2017	LJG...EFT	S	August Wire		R	-455.00
9/10/2017	LJG...DEP	S	FROM SRB DAF	from SRB DAF	R	-2,999.00
9/26/2017	LJG...EFT	S	Wire Out	Sept expense	R	5,000.00
10/25/2017	LJG...EFT	S		for TETT	R	-3,307.00
				October 2017 less dues of \$502	R	-2,225.00
11/4/2017	LJG...1332	S	S Chase Card Services	Dues reimbursement	R	-2,698.00
11/15/2017	LJG...DEP	S		from SRB DAF	R	-502.03
11/27/2017	LJG...	S		November expenses	R	15,000.00
				FELC door repairs	R	-3,196.00
12/26/2017	LJG...	S		Dec expense	R	-650.00
1/6/2018	LJG...DEP	S		SD Foundation	R	-3,094.00
1/26/2018	LJG...EFT	S	Wire Out	Jan expense	R	12,000.00
2/23/2018	LJG...EFT	S	Feb Wire	Feb expense	R	-3,070.00
3/26/2018	LJG...EFT	S		March wire	R	-3,075.00
4/26/2018	LJG...DEP	S	FROM SRB DAF	From SRB DAF	R	-3,045.00
4/27/2018	LJG...EFT	S		April expenses	R	2,000.00
5/16/2018	LJG...EFT	S		May expense	R	-3,095.00
6/18/2018	LJG...EFT	S		June expense	R	-3,190.00
<b>Uganda Peace G1638229</b>						
1/9/2018	LJG...EFT		Wire Out	progress payment final workshop	R	-8,486.53
5/29/2018	LJG...cc		Pam Russell	Return grant funds to TRF	R	-6,000.00
<b>Unidentified Contribution</b>						
4/16/2018	LJG...EFT		Transfer From General Account	From USbancorp St. Pauil ck#00012...	R	-2,486.53
						5,000.00
						5,000.00
<b>EXPENSES</b>						
<b>Accounting</b>						
7/20/2017	LJG...1298		Cherry R. Laurent	1099	R	-2,260.00
8/30/2017	LJG...1326		Cherry R. Laurent	2016-17 tax return	R	-1,800.00
1/27/2018	LJG...1314		FC Payroll	Invoice #3404	R	-50.00
<b>Administration</b>						
						-1,700.00
						-50.00
						-75.00

**Itemized Categories**  
7/1/2017 through 6/30/2018

Amount

Date	Acc...	Numb	Description	Memo	Tag	Clt	Amount
8/30/2017	LJG...	1327	Attorney General's Registry Of Cha...	Filing Fee CON 1562073 FY 2016-17	R		-75.00
<b>Bank Charge</b>							
7/17/2017	LJG...EFT	S	July Wires	wire fee			-385.00
8/21/2017	LJG...EFT	S	August Wire		R		-30.00
9/26/2017	LJG...EFT	S	Wire Out		R		-30.00
10/25/2017	LJG...EFT	S		wire fee	R		-35.00
11/27/2017	LJG...	S		wire fee	R		-35.00
12/26/2017	LJG...	S		wire fee	R		-30.00
12/27/2017	LJG...EFT		Bank Charge	statement fee	R		-35.00
1/19/2018	LJG...EFT		Bank Charge	reverse bank statement fee	R		-10.00
1/26/2018	LJG...EFT	S	Wire Out	wire fee	R		10.00
2/23/2018	LJG...EFT	S	Feb Wire	wire fee	R		-30.00
3/26/2018	LJG...EFT	S		wire fee	R		-30.00
4/27/2018	LJG...EFT	S		wire fee	R		-35.00
5/16/2018	LJG...EFT	S		wire fee	R		-35.00
6/18/2018	LJG...EFT	S		wire fee	R		-30.00
<b>OVERALL TOTAL</b>							<b>120,069.12</b>

**Exhibit 5 c**

# Itemized Categories

10/18/2018

1/1/1990 through 6/30/2018

Page 1

Date	Account	Num	Description	Memo	Tag	Clr	Amount
			INCOME				
	Abdul Haq Foundation						204,419.87
	Afghanistan						0.00
	Africa Project 2004						2,225.00
	AYC						0.00
	AYC 2016-18						0.00
	Biology Books Africa						6,571.74
	Caster Donation						0.00
	CAWS I GG1412712						83,250.00
	CAWS II GG1638507						60,152.41
	Central Asia Scholars						0.00
	Central Asia Water Project 2						2,552.37
	Cervical Cancer Screening and Treatment						0.00
	Cheers Projects 2008-09						2,378.61
	Chicken Project						0.00
	Children's Hospital						0.00
	Christina Welch GG 1635343						0.00
	Christina Welch GG1635343						0.00
	Club Fundraiser						0.00
	Contingency						0.00
	Deaf Children						760.41
	Del Mar RC Grant						0.00
	Del Mar Solana Beach RC Grant						0.00
	Dictionaries For Kakuma Camp						0.00
	Dormitory Project						0.00
	Emmanuel Jal						0.00
	Eritrea Donkey						0.00
	Eritrean Eye Project						0.00
	ESL On Line UCSD						0.00
	Experiment						0.00
	Falis						0.00
	Fazal						0.00
	Female Teachers Jalalabad School						0.00
	Fetal Monitor GG1529796						0.00
	GCEP						0.00
	GCEP Year 2						0.00
	GCEP Year 3						0.00

10/18/2018

# Itemized Categories

1/1/1990 through 6/30/2018

Page 2

Date	Account	Num	Description	Memo	Tag	Clr	Amount
	General Account						0.00
	GG Cervical Cancer						0.00
	GG163543						20,543.63
	Global Grant 32245						0.00
	GSE 2008-09						0.00
	GSE 2009-10						0.00
	Haroon Project						0.00
	Helping Grant 333						150.00
	Homa Bay						0.00
	India Interact						0.00
	India Project						0.00
	Indirect Payment						0.00
	Individual Grant						0.00
	Interest Inc						0.00
	Iran Dictionaries						0.00
	IRT						344.20
	Jack Dodds						0.00
	Jalalabad School						0.00
	Jalalabad School; Internet Funds						0.00
	Japan Relief						0.00
	Kenya 2009						0.00
	Kenya 2010						0.00
	Kenya Gutter						0.00
	Kenya School						0.00
	Korean Home						0.00
	Light Up Jalalabad						0.00
	Lost Boys Kakuma Trip						0.00
	Mexico Water Project						0.00
	MG 0554411						0.00
	MG 58172						0.00
	MG 58236						0.00
	MG 61592						0.00
	MG 64324						0.00
	MG 69656 Bridge						0.00
	Michael Leaf Design						0.00
	Micro-Credit						0.00
	Millions For HOPE						0.00
	Mindtel						0.00



**Itemized Categories**  
1/1/1990 through 6/30/2018

Date	Account	Num	Description	Memo	Tag	Clr	Amount
<b>Mission Bay Rotary</b>							

Page 3

	Account	Num	Description	Memo	Tag	Cir	Amount
	Mission Bay Rotary						
	Mistake						5,800.00
	Monsanto						0.00
	Nangarhar Public Hospital						0.00
	Nangarhar University						398.99
	Nasrat II						0.00
	Network for Good						0.00
	New Zealand Disaster Relief						0.00
	Newport Priest River RC						0.00
	NIG						0.00
	Other Inc						0.00
	Pakistan Project						0.00
	Peace Garden						0.00
	Pendleton Project						0.00
	Philippines						0.00
	Police Station						0.00
	Polio						0.00
	Preuss Interact						0.00
	Qaher's Village						0.00
	Refugee Project						0.00
	Rotaract						0.03
	Rotary Club Of Jalalabad						0.00
	Saba Kidane						517.71
	SACH						0.00
	San Diego Foundation						0.00
	Scholars						0.00
	Septic Truck Repair						0.00
	SI Grant #11						1,400.00
	SI Grant #12						0.00
	SI Grant 06-01						0.00
	SI Grant Welch						0.00
	Sister Cities						0.00
	Small Grants Projects						0.00
	5/21/2010						0.00
	LJGTRCF TPBDEP						0.00
	Small Grants Projects						500.00
	Somalia Sewing Project					R	500.00
	South African Conference						0.00
	Sports						0.00
	Stethoscope Project						595.00
							0.00

10/18/2018

# Itemized Categories

1/1/1990 through 6/30/2018

Page 4

Date	Account	Num	Description	Memo	Tag	Clr	Amount
	Susan O'Neal Fund						0.00
	Susan O'Neal-Afghanistan						0.00
	Tajikistan Scholar						10,000.00
	TETT						0.00
	TETT 2016-18						1,279.77
	Transfer						0.00
	Uganda Peace G1638229						0.00
	Ultra Sound Machine						0.00
	Unidentified Contribution						0.00
	Unknown						5,000.00
	Wheel Chair GG						0.00
							0.00
	EXPENSES						
	Uncategorized						-485.00
	Accounting						0.00
	Administration						-50.00
	Bank Charge						-50.00
	Bridge Project						-385.00
	Contribution						0.00
	Gift Of Life						0.00
	ILC & GH						0.00
	Indirect Charge						0.00
	Lithuania Grant						0.00
	Moini International Consulting						0.00
	Reimbursable						0.00
	Tax						0.00
	Visas						0.00
							0.00
	TRANSFERS						
	LJGTRCF TPB						0.00
	LJGTRCFoundation						-23,245.31
							23,245.31
	OVERALL TOTAL						203,934.87

**Exhibit 5 d**

# Contributions greater than or equal to \$5,000

Year 2017-18

Name	Address	City	ST	ZIP	Amount	Date(s)
<b>Into General Account</b>						
San Diego Foundation	2508 Historic Decatur Road, Suite 200	San Diego	CA	92106	\$ 9,967	9/29/2017
San Diego Foundation	2508 Historic Decatur Road, Suite 200	San Diego	CA	92106	\$ 9,958	3/27/2018
Copley Foundation	2251 San Diego Avenue, Suite A-238	San Diego	CA	92110	\$ 118,000	12/7/2017, 1/9/2018
La Jolla Golden Triangle Rotary Club	PO Box 13023	La Jolla	CA	92039	\$ 20,944	7/19/2017, 9/29/2017, 3/22/18
Antonio Grillo-Lopez	PO Box 3797	Rancho Santa	CA	92067	\$ 10,000	10/5/2017
House of Puerto Rico	PO Box 81982	San Diego	CA	92138	\$ 14,067	10/13/2017, 11/16/2017
Javier Grillo-Marxuch Auction	6345 Balboa Blvd., Bldg 4, Ste 375	Encino	CA	91316	\$ 8,555	10/27/2017
Marxuch for Puerto Rico	PO Box 10047	San Juan	CA	00922	\$ 5,000	
US Bancorp	60 Livingston Avenue	St. Paul	MN	55107	\$ 5,000	2/13/2018
Jyothi Corporation	PO Box 10293	Fort Wayne	IN	46851-0293	\$ 5,000	4/2/2018
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$ 5,000	10/13/2017
<b>* Also contributed to Specaia Projects Account</b>						
<b>Into Special Projects Account</b>						
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$15,000	9/10/2017
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$15,000	11/15/2017
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$23,000	4/26/2017
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$5,000	9/10/2017
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$15,000	11/15/2017
The Rotary Foundation - SRB DAF *	1560 Sherman Avenue	Evanston	IL	60201	\$2,000	4/26/2018
The San Diego Foundation-SRB DAF	2508 Historic Decatur Road, Suite 200	San Diego	CA	92106	\$12,000	1/6/2018
The San Diego Foundation-SRB DAF	2508 Historic Decatur Road, Suite 200	San Diego	CA	92106	\$12,000	1/6/2018
Caster Family Trust	4607 Mission Gorge RD	San Diego	CA	92120	\$100,000	6/12/2018
The Rotary Foundation	1560 Sherman Avenue	Evanston	IL	60201	\$20,000	3/30/2018
San Diego Breakfast RC Foundation	P.O. Box 80336	San Diego	CA	92138	\$6,000	6/14/2018
William H Donner Foundation	520 White plains Rd. 3 500	Tarrytown	NY	10591	\$10,379	7/20/2017
The Rotary Foundation	1560 Sherman Avenue	Evanston	IL	60201	\$35,000	11/6/2017
Mission Bay Rotary Club Foundation	PO Box 90376	San Diego	Ca	92169	\$3,000	2/8/2018
Mission Bay Rotary Club Foundation	PO Box 90376	San Diego	Ca	92169	\$2,800	4/14/2018
Al Jubitz	5505 SW Newett Blvd	Portland	OR	97221	\$10,000	3/9/2018
<b>Totals for multiple entries</b>						
The Rotary Foundation - SRB DAF						
The San Diego Foundation-SRB DAF	\$95,000.00					
Total from SRB DAFs	\$24,000					
	\$119,000.00					
Mission Bay RC Foundation	\$5,800					
San Diego Foundation	\$19,925.27					

**Exhibit 6**

**La Jolla Golden Triangle Rotary Club Foundation**  
**2017-18 Final Report**  
**July 23, 2018**

**Member Donation Statistics**

	Goal	Attainment
TRF AF Per Capita (per MCR)	\$ 312.50	\$ 241.89
TRF Annual Fund Giving \$\$	\$ 30,000.00	\$ 21,769.94
TRF PolioPlus Giving \$\$	\$ 5,000.00	\$ 217,424.00

Number of Club Members	96
Number of Club Foundation Members	65
Non-contributing Members(Club & TRF)	15
Non-contributing Members (TRF only)	17

	Member Donations	Outside Donations	Total
The Rotary Foundation/AF	\$ 20,889.94	\$ 630.00	\$ 21,519.94
The Rotary Foundation/Global Grant	\$ 149,775.00		\$149,775.00
The Rotary Foundation/PolioPlus	\$ 111,890.00	\$ 105,534.00	\$217,424.00
TRF/Endowment Fund	\$ -		\$ -
Total TRF			\$388,718.94
Local Endowment	\$ 4,100.00	\$ 16,422.74	\$ 20,522.74
18-19 Local Projects	\$ 3,679.48	\$ 29,088.43	\$ 32,767.91
17-18 Local Projects		\$ 18,000.00	\$ 18,000.00
17-18 Puerto Rico	\$ 34,235.00	\$ 96,368.68	\$130,603.68

**Exhibit 7 a**

**La Jolla Golden Triangle Rotary Club Foundation  
June 30, 2018**

**Recognition Information**

**New Paul Harris Fellows for 2017-18 (Bold indicates club member)**

**Joan Davies**

**Paul Harris Society Members**

Louise Andres	Bonnie Arora	Krishna Arora
Mike Bardin	Steve Brown	Eric Freeberg
Bruce Geier	Pete Griffith	Antonio Grillo-Lopez
Pam Russell	Linda Stouffer	Garry Kachkovsky

**Rotary-Direct Donors**

Erik Mjoen	Eric Freeberg	Bev Fritschner
David Tansey	Bill Keane	Sandi Rimer
Alex Monroe	Linda Stouffer	Carl Lower
Sharon Council	Jacquie Reilly	Wayne Sanders
Marty Rosenstein	Pam Russell	Kathleen Roche-Tansey
Garry Kachkovsky	Dave Wiegman	

**New TRF Major Donors for 2017-18**

**New TRF Bequest Society members for 2017-18**

**New LJGTRC Foundation Members for 2017-18**

Jennifer Schaffer	Allan Galgut	Kathleen Roche-Tansey
Luke Erwin		



**Exhibit 7 b**

# 2017-18 Rotarian Contribution Statistics

Name	First Time PHF 17/18	Single PHF	Multiple PHF	Paul Harris Society	Major Donor	AKS Member	New Local	Local Foundation Member	RI Benefactor/ Bequest	LGTRC Foundation Benefactor
Andres, Louise				Yes	Yes			Yes		
Andrews, Linda		Yes						Yes		
Arora, Bonnie			Yes	Yes	Yes			Yes		
Arora, Krishna			Yes	Yes	Yes			Yes		
Asher, Ajay			Yes					Yes		
Balch, Steve										
Bardin, Mike			Yes	Yes	Yes			Yes		
Beatrice, Dory			Yes		Yes			Yes		
Bende, Lori			Yes							
Bernardy, Jan										
Binder, Rick		Yes								
Brannan, Andrea		Yes								
Brown, Steve			Yes	Yes	Yes	Yes		Yes		Yes
Bryson, Ellen			Yes					Yes		
Bucko, Dennis			Yes					Yes		
Busch, Bill			Yes					Yes		
Candib, Joel										
Carlson, Kevin			Yes					Yes		Yes
Chong, David			Yes					Yes		
Clark, Craig			Yes					Yes		
Clark, Rick			Yes					Yes		
Council, Sharon			Yes					Yes		
Cusick, Lee Ann			Yes		Yes			Yes		
Davies, Jim			Yes					Yes		
Davies, Joan	Yes	Yes								
Davis, Dave		Yes								
Davis, Wayne			Yes					Yes		
Day, Dianne			Yes					Yes		
DelConte, Emidio			Yes					Yes		
Elliott, Tom			Yes					Yes		
Ervin, Luke		Yes					Yes	Yes		
Freeberg, Eric			Yes	Yes	Yes			Yes		

Name	First Time PHF 17/18	Single PHF	Multiple PHF	Paul Harris Society	Major Donor	AKS Member	New Local Member	Local Foundation Member	RI Benefactor/ Bequest	LJGTRC Foundation Benefactor
Fritschner, Bev			Yes					Yes		
Frost, Jim			Yes					Yes		
Fuller, Eric			Yes					Yes		
Galgut, Allan			Yes					Yes		
Gaistian, Lisa			Yes					Yes		
Gatschet, Nancy										
Geier, Bruce			Yes	Yes	Yes			Yes		
Griffith, Pete			Yes	Yes	Yes			Yes	Yes	
Grillo, Tony			Yes					Yes		
Grillo-Lopez, Antonio			Yes	Yes	Yes	Yes		Yes	Yes	
Hamilton, Drew			Yes					Yes		
Harris, Gloria										
Harris, Peter			Yes					Yes		
Hatfield, Jay			Yes						Yes	
Henry, Sheila			Yes					Yes		
Hogue, Sara			Yes							
Ito-Cadwell, Jo Jo			Yes		Yes					
Jacobs, Dennis			Yes					Yes		
Jeffers, Keith			Yes					Yes		
Kachkovsky, Gary				Yes						
Keane, Bill		Yes								
Kennedy, Kourtney			Yes		Yes			Yes	Yes	
Kesian, Romik			Yes		Yes			Yes		
Kirkpatrick, Alex										
Kirkpatrick, Barbro		Yes								
Kohl, Ron			Yes					Yes	Yes	
Lower, Carl			Yes		Yes			Yes	Yes	
Macay, Charles										
Martin, Peggy			Yes					Yes	Yes	
Matibag, Joe										
McGrath, Frank			Yes					Yes		
McQuary, Michael			Yes							
Mjoen, Erik		Yes						Yes		
Moini, Fary			Yes					Yes	Yes	

Name	First Time PHF 17/18		Single PHF	Multiple PHF	Paul Harris Society	Major Donor	AKS Member	New Local	Local Foundation	RI Benefactor/ Bequest	LJGTRC Foundation	Benefactor
			Yes						Member		Member	
Monroe, Alex			Yes									
Moore, Will			Yes						Yes			
Morey, Brett				Yes					Yes			
Pack, Janine												
Papike, Rich				Yes								
Percival-Lipscomb, Jan				Yes					Yes			
Price Noble, Kelly									Yes			
Reilly, Jacquie				Yes								
Rimer, Sandi				Yes						Yes		
Roche-Tansey, Kathleen				Yes						Yes		
Rohrbach, Bob				Yes					Yes			
Rosenstein, Marty				Yes					Yes			
Rubenstein, Irwin				Yes					Yes			
Russell, Pam				Yes	Yes	Yes			Yes			
Sambold, Ana				Yes	Yes				Yes			
Sanders, Wayne				Yes								
Schafer, Kim			Yes						Yes			
Schaffer, Jennifer										Yes		
Schwarz, Mike				Yes				Yes	Yes			
Schwarz, Susan				Yes					Yes	Yes		
Scotti, Louis			Yes						Yes			
Slentz, Michael			Yes									
Stephan, John				Yes								
Stouffer-Wallis, Linda				Yes	Yes	Yes			Yes	Yes		
Tansey, David				Yes					Yes	Yes		
Tilles, Richard				Yes					Yes	Yes		
Villis, Cynthia				Yes								
von Ber, Ina									Yes	Yes		
Weigman, Dave												
95	1	14	68	13	18	3	2		65	28		2

Paul Harris Fellow  
Paul Harris Society  
\$1,000 to The Rotary Foundation  
\$1,000 to The Rotary Foundation in a single year

Name	First Time PHF 17/18	Single PHF	Multiple PHF	Paul Harris Society	Major Donor	AKS Member	New Local Member	RI Benefactor/ Bequest	LJGTRC Foundation Benefactor
Major Donor									
AKS (Arch Klumph Society)		\$10,000 or more to The Rotary Foundation							
LJGTRC Foundation Member		\$250,000 or more to The Rotary Foundation							
LJGTRC Foundation Benefactor		\$500 or more to the LJGTRC Foundation (+ \$1,000 to TRF)							
TRF Benefactor		\$500 or more to the LJGTRC Foundation (bequest)							
TRF Bequest Society		\$1000 or more bequest to TRF							
		\$10,000 or more bequest to TRF							

**Exhibit 7 c**

La Jolla Golden Triangle Rotary Club Foundation

June 30, 2018

PolioPlus Contributions of \$1,000 or more

Name	Amount
Louise Andres	\$1,000
Bonnie & Krishna Arora	\$1,200
Mike Bardin	\$1,000
Steve Brown & Brown Family DAF	\$100,500
Eric Freeberg	\$1,000
Bruce Geier	\$1,000
Antonio Grillo-Lopez	\$1,100
Pam Russell	\$1,100
John Stephan	\$1,000
Linda Stouffer-Wallis	\$1,000
David Tansey	\$1,000
Copley Foundation	\$100,000
Jyothi Corporation	\$5,000

**Exhibit 8**



**La Jolla Golden Triangle Rotary Club Foundation**

**Fund Allocations for 2018-19** \$ 38,750.00

For individual items, please refer to committee budgets.

**Community Service**

Approved Projects \$ 10,000.00

**International Service**

Approved Projects \$ 12,150.00

**Vocational Service**

Approved Projects \$ 3,000.00

**Youth Service**

Approved Projects \$ 13,600.00

**Exhibit 9**



**The San Diego  
Foundation**  
Growing a Vibrant Region

**1131: La Jolla Golden Triangle Rotary Club Foundation  
Fund**

## Fund Advisor Statement

Statement Dates: 6/1/2018 - 6/30/2018

### Fund Information

**Fund#: 1131**  
**Endowment, Endowment Portfolio**  
**Agency Endowment**

### Staff Contact

**Name:** Stewardship Team  
**Phone:** 619-814-1332  
**Email:** [donorrelations@sdfoundation.org](mailto:donorrelations@sdfoundation.org)

### PRINCIPAL

Beginning Principal Balance on 6/1/2018	\$500,476.58
Principal Contributions	\$0.00
Earnings on Investment Activity	(\$2,249.60)
Other Income / Adjustments	\$0.00
Net Interfund Transfers	\$0.00
Distributable Allocation	(\$1,912.17)
Principal Reinvestment	\$0.00
<b>Ending Principal Balance on 6/30/2018</b>	<b>\$496,314.81</b>

### DISTRIBUTABLE

Beginning Balance on 6/1/2018	\$8,428.88
Contributions	\$0.00
Distributable Allocation	\$1,912.17
Grants Approved	\$0.00
Charitable Expenses	\$0.00
Foundation Support Fees	(\$207.59)
Reinvested to Principal	\$0.00
Other Income / Adjustments	\$0.00
Net Interfund Transfers	\$0.00
<b>Ending Distributable Balance on 6/30/2018</b>	<b>\$10,133.46</b>

<b>Total Fund Balance on 6/30/2018</b>	<b>\$506,448.27</b>
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The San Diego  
Foundation  
Growing a Vibrant Region

1131: La Jolla Golden Triangle Rotary Club Foundation  
Fund

## Fund Advisor Statement

Statement Dates: 6/1/2018 - 6/30/2018

**Exhibit 10**

**Eric O. Freeberg**  
*A Professional Law Corporation*  
www.FreebergLaw.com

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*Rancho Santa Fe Office: P.O. Box 9440, Rancho Santa Fe, CA 92067  
Office (858) 756-6632 | Fax (858) 756-3506 | Eric@FreebergLaw.com*

TO: LJGT ROTARY CLUB FOUNDATION BOARD OF DIRECTORS  
FROM: Eric O. Freeberg, Foundation Secretary  
SUBJECT: Exhibit 10 to Board Agenda—SUMMARY OF EMAIL VOTES DURING 2017  
DATE: October 18, 2018

Ladies and Gentlemen:

This constitutes Exhibit 10 to the Agenda for our Annual Board meeting on December 7, 2018. At our Board Meeting, you will be asked to ratify your prior votes to approve these matters. From our last Board meeting until today, the Board voted via email by either a unanimous vote, or a majority vote, to approve the following:

1. 10-30-17 (Email Vote #1): The Board adopted the revised Restated Articles of the Foundation to delete an agent for service for our corporation as required by new requirements of the California Secretary of State.
2. 01-21-18 (Email Vote #2): The Board approved the Resolution attached hereto as Exhibit A.
3. 03-29-18 (Email Vote #3): The Board approved the following action:

We agreed to assist the sponsorship of a young lady whose name is Ayesha Habibzay and who is from Jalabad Afghanistan to be an intern for our Foundation at no cost to our Foundation. Ayesha is currently in the University of American University of Central Asia located in Bishkek, Kyrgyzstan. The approximate cost of \$1,500 is to be paid from the Club's Avenues of Service.

4. 06-09-18 (Email Vote #4): The Board approved our Foundation's receipt of \$100,000.00 from Terry and Barbara Caster to be used for the two programs identified below according to Steve's assessment of their needs and as directed by Steve. Steve's initial plan for the \$100,000 would be as follows, but with the approval of the Casters, he can change the amounts of the funding for these two programs according to his my assessment of their needs:
  - \$30,000 to support additional scholarships in the Three University Water Cooperation and Diplomacy Program for individuals from the countries sharing the Aral Sea Basin—primarily the Central Asian Countries and Afghanistan. I am optimistic that I could leverage these funds to support three scholarships using Rotary District Designated Funds (DDF) from our district and elsewhere as well as some additional cash. Scholarships would be

between \$50,000 and \$60,000 each. The academic program for the students receiving these scholarships would commence August, 2019.

- \$70,000 to support our ongoing education programs in Afghanistan- with a priority for female educational activities- computer classes, English classes, sports, and public health programs.

5. 09-08-18 (Email Vote #5): We approved the allocations to the Club's Avenues of Service as proposed by Pam Russell.

## Exhibit A

### CERTIFICATE BY SECRETARY OF THE LA JOLLA GOLDEN TRIANGLE ROTARY CLUB FOUNDATION CONFIRMING ADOPTION OF POLICY REGARDING UTILIZATION OF LJGT ROTARY CLUB FOUNDATION TAX ID NUMBER FOR QUINTESSENTIAL FESTIVAL DONATIONS

The undersigned certifies that he is Secretary of La Jolla Golden Triangle Rotary Club Foundation ("Foundation"), and that, as such, he is authorized to execute this Certificate on behalf of the Foundation and certifies as follows:

The following resolution was approved unanimously by the Board of Directors on January 25, 2018:

The LJGT Rotary Club Foundation ("Foundation") deeply respects all fundraising activities by the LJGT Rotary Club ("Club") especially the Quintessential Festival ("Festival"). This memorandum is intended to (i) Provide an overview of the relationship between the Club and the Foundation in connection with Club fundraising activities, (ii) Provide an overview of the distinction between organizations qualified for tax exempt status under IRC 501(c)(4) and IRC 501(c)(3), and (iii) is intended to give guidance to our Club members when soliciting donations to the Festival for which the donor expects to be able to deduct the donation. This Memorandum is not intended to constitute tax advice to anyone, and any donor must consult her/his/its tax advisors as to the deductibility of any donation to the Festival.

Generally, donations to the Festival fall into five (5) categories:

1. Large monetary corporate sponsorships that require that the donation be made to an entity qualified under IRC 501(c)(3) in order that the donation be deductible. It is deductible as a charitable contribution, if the Festival follows the process outlined in Section II A below.
2. Monetary donation of less than \$250.00 is made to assist the Festival. These might be deductible as a charitable contribution but no tax receipt will be issued or provided by either the Club or the Foundation. Donors need to consult their tax advisors regarding the deductibility of such a contribution.
3. Monetary donation of more than \$250.00 is made to assist the Festival. It is deductible if the Festival follows the process outlined in Section II A below.
4. Club member, or member of the public, believes that their purchase of a ticket is tax deductible. It is not deductible as a charitable contribution. See Section II B below.
5. The donation of beer/wine by vendors participating in the Festival does not qualify as a charitable contribution to the Foundation or the Club. But, it may qualify as a business/marketing expense which



generally is sufficient for most vendors participating in the Festival.  
See Section III below.

**I. Overview of Club and Foundation as distinct tax entities.**

A. Although both an IRC 501(c)(4) and an IRC 501(c)(3) entity do not have to pay taxes on their operations, the primary difference between a IRC 501(c)(4) and IRC 501(c)(3) entity is that donations to an IRC 501(c)(3) **are charitable deductions** by the donor, and donations to an IRC 501(c)(4) **are not** deductible as charitable contributions.

B. Although it is a common misconception, our Rotary Club is NOT a non-profit entity established under IRC 501(c)(3). Instead it is organized under IRC 501(c)(4). Our Club and the Foundation are completely different corporate organizations run by totally independent Boards of Directors. The Foundation is a Non-Profit Organization specifically organized as a legal entity exempt from taxes under IRC 501(c)(3) (a public charity). As such the Foundation must be very careful to receive funds and utilize funds consistent with the Foundation Articles and By Laws and comply with IRS requirements for IRC 501(c)(3) entities.

C. The Club qualifies as under IRC 501(c)(4) because it qualifies as a "Social welfare organization." It is "an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the community." In reality IRC 501(c)(4) remains in some degree a catch-all for presumptively beneficial non-profit organizations that are unable to classify under the other exempting provisions of the Code. As a practical matter organizations exempt under IRC 501(c)(4) are generally not subject not the stringent requirements of 501(c)(3) entities, there are no organizational tests and there are no deadlines on applying for exemption under IRC(c)(4). Contributions to organizations exempt under IRC 501(c)(4) are not deductible as charitable contributions by donors.

D. To be tax-exempt under section 501(c)(3) of the Internal Revenue Code as a public charity, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates. Organizations described in section 501(c)(3) are commonly referred to as public charities.

**II. Foundation Recognition of Donations to the Festival.**

A. If a donor makes a monetary donation and requires a 501(c)(3) receipt, the Festival Committee will notify the Foundation, and the Foundation will provide the Foundation's Tax ID Number ("Foundation TIN") for any contribution **of no less than \$250**. The donation must be payable to the Foundation, not the Club or the Festival. The Foundation can only provide a receipt if the Festival Committee provides the Foundation with the name of the donor, the amount and an address for the donor to which the receipt can be mailed.

B. The purchase of tickets does not qualify as a charitable deduction and the payment should be made to the Club.

C. The donation of labor, beer and/or wine by vendors does not qualify as a charitable deduction.

D. The TIN for the Foundation is 33-0385197.

E. Only an Officer of the Foundation is empowered to provide a receipt for any qualified donation to the Festival. Typically, Pam Russell as the Treasurer of the Foundation provides a receipt.

F. **For the avoidance of doubt, no member of the Club or any member of the Festival is empowered to provide any tax receipts utilizing the Foundation TIN or the Club TIN.**

G. Any donations must be deposited in the account of the Foundation, and cannot be deposited into any Club account.

H. The Board of Directors of the Foundation has adopted a policy that the Foundation will not utilize any donations to the Festival to pay for any expenses associated with the Festival.

I. At the conclusion of the Festival event, the Foundation will then add the total deposit to the next year's annual budget available for the Club's Avenues of Service for items identified as qualifying as appropriate expenditures under section 501(c)(3) of the Internal Revenue Code. The total amount of these donations will reduce the "profit" of the Festival event, but it is a wash as the monies will be used exclusively for the Club's projects. The Foundation's contribution will simply be increased by the amount of the donations received from donors to the Festival. For publicity purposes, the Festival Committee does not need to reduce the profit amount when reporting the annual results of the Festival event to the Club.

### **III. Club Recognition of Donations by Vendors to the Festival.**

A. Frequently commercial vendors donating beer/wine, etc. to the Festival ask for a receipt for tax purposes. Although, neither the Club nor the Foundation can provide a receipt allowing the donated materials to qualify for a charitable deduction, we encourage the Club to send a letter thanking the vendor for its participation and confirming the donation but leaving the issue of valuing the amount of the donation up to the vendor and its tax advisors.

B. Under separate cover, the Foundation has provided to the Festival Committee, a suggested form of a letter that can be provided by the Club or the Festival Committee to confirm the amount of the donation

C. In the past, we have found that this confirmation of the amount donated is sufficient for vendors, but the corporate donors who are generous enough to make a large monetary donation to the Festival, require that the donation qualify for tax exempt status under II above.

Witness the signature of the undersigned this 25<sup>th</sup> day of January 2018.

**S/Eric O. Freeberg**

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Eric O. Freeberg  
Secretary

**Exhibit 11**

## F C PAYROLL & ACCOUNTING

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La Jolla Golden Triangle  
Rotary Club Foundation  
P O Box 13023  
La Jolla, CA 92039

The following is an engagement letter regarding tax return services for the tax year ended June 30, 2018. Based on your previous activity we anticipate that you will be required to file the more complex Federal Form 990 for the year ended June 30, 2018.

We will prepare federal and state income tax returns with supporting schedules for the tax year July 1, 2017 through June 30, 2018 based on information you furnish to us. We will provide accounting assistance as necessary for preparation of the income tax returns. We will not audit or verify the data you submit, although we may ask for clarification or additional data. We are not engaged to audit, review, or compile financial statements from the information provided to us. Our work does not include any procedures designed to discover fraud, defalcations or other irregularities, should any exist. You are ultimately responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets and the substantial accuracy of the financial records. You should retain all the documents, canceled checks and other data that form the basis of information on the returns. We will keep copies of the actual returns for four years, but not the supporting data.

We will use professional judgment as we prepare the returns. Whenever we are aware that applicable law is unclear or that there are conflicting interpretations of the law by authorities, we will explain the possible positions which may be taken on your return. We will adopt whatever position you request, so long as it is consistent with the codes, regulations and interpretations of the courts. If the government should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

**Attached is a list as well as an informational questionnaire regarding what we need from you in order to prepare the tax returns. This needs to be completed and signed by a representative of management.**

We expect to complete the income tax forms 990, CA199 and RRF-1 in October, assuming we have all the necessary information by August 31, 2018. The returns are due by November 15, 2018. Regulations strongly recommend that the Board review and approve the tax returns, prior to having an officer sign and submit them to the taxing authorities. In order to have time to do this and document the approval in your minutes, we may need to file an extension.


Our fee for these services is based on our regular hourly rate of \$125/hr., discounted for your nonprofit status, the complexity of the returns and the condition of your records. Based on last year's income tax returns, and the need to complete the more complex form 990, I estimate your fee for this year is approximately \$1,700 and will not exceed that amount. We may extend a discount depending on the condition of your records and the promptness of your responses to our questions. The nonprofit discount will not be applied if these returns go on extension due to failure to provide us information in a timely manner. Payment for services rendered is due upon receipt of the returns.

## FC PAYROLL & ACCOUNTING

We appreciate the opportunity to be of service to your organization. If you have any questions or concerns, please let us know. If you agree with the terms of this letter, please sign below and return it to us.

Cherry R. Laurent  
Certified Public Accountant  
July 1, 2018

The proposal concerning preparation of our tax returns as presented above is accepted.

Signed  Title President Date 7-19-18  
Stephen R. Brown

## NONPROFIT ORGANIZATIONS ITEMS NEEDED FOR TAX RETURNS

- ☐ Back-up disk of Quicken or QuickBooks data file *with password*.
- ☐ Balance Sheet dated June 30
- ☐ Profit & Loss report dated July 1 through June 30
- ☐ Bank statements for checking account(s) as of June 30 *with printed reconciliation attached*
- ☐ Bank statements for all other bank/CD accounts dated June 30 (if monthly statements are not issued, then provide a copy of most recent CD renewal notice or online report)
- ☐ Money received from each voting board member, their family and their business broken out into:
  - Donations
  - Participation in programs by self or any family members
  - Participation in fund-raising events
- ☐ Name and address of donors giving \$5,000 or more
- ☐ Name, address and amount of grants or contributions made to other organizations
- ☐ Name, address and amount of grants or contributions made to individuals
- ☐ Major purchases of equipment
- ☐ Copy of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns* if not prepared by our firm (this is the summary form you send in with your 1099's for your sub contractors)
- ☐ Copy of Form W-3, *Transmittal of Wage and Tax Statements* if not prepared by our firm (this is a summary form you send in with your W-2's for your employees)
- ☐ Copy of W-2's for key employees
- ☐ Completed *Questions for Annual Tax Reporting* (see attached) Be sure to provide an estimate of average # of hours board members volunteer or work per week
- ☐ Name of board member who will be signing the returns
- ☐ If you have not previously provided, or have had changes to the following, please include a copy of:
  - o Conflict of interest policy
  - o Whistle blower policy
  - o Document retention/destruction policy
  - o Your tax determination letters from the IRS and State
  - o Most recent by-laws, signed by 2 board members
  - o 1023 exempt application (If you cannot locate a copy of the application package please request a copy from the IRS using form 4506A)

**Questions for Annual Tax Reporting  
For 990 and CA RRF-1**

Yes	No		
		1	Did the organization engage in any activities not previously reported to the IRS? If yes, explain.
		2	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's property or funds?
		3	During this reporting period were any organization funds used to pay any penalty, fine or judgement? If you filed a Form 4720 with the IRS, attach a copy.
		4	During this reporting period, were the services of a commercial fundraiser or fundraising consultant for charitable purposes used? If "yes," provide a listing the name, address, and telephone number of the service provider.
		5	During this reporting period, did the organization receive any governmental funding? If "yes", attach a list with the agency name, address, contact person, phone number and amount received.
		6	During this reporting period, did the organization hold a raffle for charitable purposes? If "yes indicate the number of raffles, date(s) they occurred and value of prizes to winner's over \$600.
		7	Did you issue a W-2G for each person who received over \$600 in raffle prizes?
		8	Did you solicit contributions that were not tax deductible?
		9	Did you receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payer?
		10	If yes did you notify the donor of the value of the goods or services provided?
		11	Did you receive any non-cash donations over \$25,000? If yes, describe
		12	Was the organization involved in any political activities? If yes, describe
		13	Did you receive a properly completed W-9 from each contractor prior to payment?
		14	If no, did you reduce payment to comply with backup withholding rules.
		15	Did you invest in, contribute assets to, or participate in a joint venture or similar arrangements with a taxable entity during the year?
		16	Did you keep minutes of your board meetings?
		17	Did you keep minutes for committees with authority to act on behalf of the board?
		18	Do you have a written whistleblower policy?
		19	Do you have a written document retention/destruction policy?
		20	Do you have a written conflict of interest policy?
		21	Are officers or members required to annually disclose interests that could give rise to conflicts of interest? . If "yes" please provide an attachment describing this process.
		22	Do you regularly and consistently monitor and enforce compliance with your conflict of interest policy? If "yes" provide an attachment on how this is done.
		23	During this reporting period, did the organization have any financial transactions with any board member, family member, or any entity in which they may have had a financial interest? If "yes" describe on an attachment.
		24	Did any officer or director have a family relationship or a business relationship with any other officer or director or key employee?
		25	Will you provide a copy of this Form 990 to all members of your governing body before filing the form? If "yes" describe the process on an attachment.
		26	Does the process for determining compensation for your CEO, Executive Director, top management official or other officers or key employees include a review and approval by independent persons, comparability data and written substantiation of the deliberation and decision? If "yes" describe.

		27	At any time did you have a financial account in a foreign country? If yes provide name of country.
		28	Did you delegate control over management duties to a management company?
		29	Number of volunteers (estimate if necessary):
		30	Number of voting members of the governing body.
		31	Number of voting members that are independent (Board members who are paid as independent contractors or vendors or who have family member paid as independent contractors or vendors are not independent)
		32	How do you make available to the public a copy of your Form 1023 and 990? Own website                      Another's website                      Upon request
		33	Organization Website address:                      E-mail address:
		34	Describe in an attachment how you make your governing documents, conflict of interest policy and financial statements available to the public.
		35	Provide the name, physical address and telephone number of the person who possesses the books and records of the organization: Name:  Address:  Telephone:

Prepared by:

\_\_\_\_\_

Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date



## NON-PROFIT ORGANIZATIONS

**List for each board member and key employee:** Position and approximate number of hours per week spent on organization business, including monthly meetings, minutes, bookkeeping, preparing and making deposits, writing checks, registering participants etc:

Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	
Name _____	Position _____	Hours/week _____
Phone# _____	E-mail address _____	

Prepared by: \_\_\_\_\_

Name	Signature	Date
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