

Return of Organization Exempt From Income Tax

2006

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

G The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2006 calendar year, or tax year beginning 7/01, 2006, and ending 6/30, 2007

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Rotary International 6690 District PO Box 387 Hilliard, OH 43026

D Employer Identification Number 36-3986056 E Telephone number (614) 582-9438 F Accounting method: X Cash Accrual Other (specify) G

? Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: G www.district6690.org

J Organization type (check only one) G X 501(c) 4 H (insert no.) 4947(a)(1) or 527

K Check here G if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number: G M Check X if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 G 174,792.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 3 columns: Description, Sub-column, Amount. Rows include Revenue (1-12), Expenses (13-17), and Assets (18-21).

**Part I** Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... G <input type="checkbox"/>	22a				
22b Other grants and allocations (att sch) See Stmt 1 (cash \$ 100,537. non-cash \$ _____) If this amount includes foreign grants, check here... G <input type="checkbox"/>	22b	100,537.	100,537.		
23 Specific assistance to individuals (attach schedule).....	23				
24 Benefits paid to or for members (attach schedule).....	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch).....	25a	4,800.	0.	4,800.	0.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch).....	25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule).....	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c.....	26				
27 Pension plan contributions not included on lines 25a, b, and c.....	27				
28 Employee benefits not included on lines 25a - 27.....	28				
29 Payroll taxes.....	29				
30 Professional fundraising fees.....	30				
31 Accounting fees.....	31	175.		175.	
32 Legal fees.....	32				
33 Supplies.....	33				
34 Telephone.....	34	1,135.		1,135.	
35 Postage and shipping.....	35	922.		922.	
36 Occupancy.....	36				
37 Equipment rental and maintenance.....	37				
38 Printing and publications.....	38	62.		62.	
39 Travel.....	39				
40 Conferences, conventions, and meetings.....	40	25,369.	25,369.		
41 Interest.....	41				
42 Depreciation, depletion, etc (attach schedule).....	42				
43 Other expenses not covered above (itemize):					
a See Statement 2	43a	34,711.		34,711.	
b -----	43b				
c -----	43c				
d -----	43d				
e -----	43e				
f -----	43f				
g -----	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).....	44	167,711.	125,906.	41,805.	0.

Joint Costs. Check  if you are following SOP 98-2.  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III** Statement of Program Service Accomplishments

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? <b>G</b> <u>See Statement 3</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>See Statement 4</u> ----- ----- ----- ----- ----- (Grants and allocations \$ <u>100,537.</u> ) If this amount includes foreign grants, check here <b>G</b> <input type="checkbox"/>	125,906.
b ----- ----- ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <b>G</b> <input type="checkbox"/>	
c ----- ----- ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <b>G</b> <input type="checkbox"/>	
d ----- ----- ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <b>G</b> <input type="checkbox"/>	
e Other program services ..... (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <b>G</b> <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)..... <b>G</b>	125,906.

BAA

**Part IV Balance Sheets (See the instructions.)**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
ASSETS	45 Cash - non-interest-bearing .....	-9,475.	45	22,893.
	46 Savings and temporary cash investments .....	123,441.	46	120,943.
	47a Accounts receivable.....	47a 1,000.		
	b Less: allowance for doubtful accounts.....	47b	500.	47c 1,000.
	48a Pledges receivable.....	48a		
	b Less: allowance for doubtful accounts.....	48b		48c
	49 Grants receivable.....			49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule).....			50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule).....			50b
	51a Other notes and loans receivable (attach schedule).....	51a		
	b Less: allowance for doubtful accounts.....	51b		51c
	52 Inventories for sale or use .....			52
	53 Prepaid expenses and deferred charges.....			53
	54a Investments - publicly-traded securities.....	G <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	b Investments - other securities (attach sch).....	G <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
	55a Investments - land, buildings, & equipment: basis .....	55a		
	b Less: accumulated depreciation (attach schedule).....	55b		55c
	56 Investments - other (attach schedule).....			56
	57a Land, buildings, and equipment: basis.....	57a		
	b Less: accumulated depreciation (attach schedule).....	57b		57c
58 Other assets, including program-related investments (describe G <u>See Statement 5</u> ).....		375.	58 250.	
59 Total assets (must equal line 74). Add lines 45 through 58.....		114,841.	59 145,086.	
LIABILITIES	60 Accounts payable and accrued expenses.....		60	23,164.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule).....			63
	64a Tax-exempt bond liabilities (attach schedule).....			64a
	b Mortgages and other notes payable (attach schedule).....			64b
	65 Other liabilities (describe G .....			65
	66 Total liabilities. Add lines 60 through 65.....		0.	66 23,164.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here G <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....		67	
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	Organizations that do not follow SFAS 117, check here G <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds.....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund.....		71	
	72 Retained earnings, endowment, accumulated income, or other funds.....		114,841.	72 121,922.
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21).....		114,841.	73 121,922.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.....		114,841.	74 145,086.

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	174,792.
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	174,792.
d	Amounts included on Part I, line 12, but not on line a:		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	G e	174,792.

**Part IV-B** Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	167,711.
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	167,711.
d	Amounts included on Part I, line 17, but not on line a:		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	G e	167,711.

**Part V-A** Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
Peggy Murgatroyd PO Box 387 Hilliard, OH 43026	Dist Governor 25	0.	0.	0.
Dennis Cook PO Box 387 Hilliard, OH 43026	Dist Secretary 3	4,800.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows 75a-75d regarding officer counts and conflict of interest policies.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to benefit plans, (E) Expense account and other allowances. Row 1 contains 'None'.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows 76-81b regarding organizational changes, tax returns, liquidation, related organizations, and political expenditures.

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? .....		X
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) .....	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications? .....	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? .....	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? .....	84a	X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? .....	85a	X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	85b	X
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members .....	85c	91,330.
d	Section 162(e) lobbying and political expenditures .....	85d	0.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices .....	85e	0.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) .....	85f	0.
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? .....	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? .....	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12. ....	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities .....	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders .....	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX. ....	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI. ....	G 88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 G _____ N/A ; section 4912G _____ N/A ; section 4955G _____ N/A		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction. ....	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ....	G	0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization .....	G	0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? .....	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract? .....	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? .....	89g	X
90 a	List the states with which a copy of this return is filed G <u>None</u> .....		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.) .....	90b	0
91 a	The books are in care of G _____ Telephone number G _____ Located at G _____ ZIP + 4 G _____		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	91b	X
If 'Yes,' enter the name of the foreign country G _____			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States?  Yes  No  
 If 'Yes,' enter the name of the foreign country G

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of 'Form 1041' Check here  N/A  G  
 and enter the amount of tax-exempt interest received or accrued during the tax year G 92  N/A

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a <u>District Assembly</u>					937.
b <u>Rotary Foundation</u>					11,826.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					91,482.
95 Interest on savings & temporary cash invmnts			14	4,852.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b <u>Insurance Reimburseme</u>					6,375.
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				4,852.	110,620.
105 Total (add line 104, columns (B), (D), and (E))				G 4,852.	G 115,472.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
F	See Statement 6

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).



**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

	Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	G _____ Signature of officer	_____ Date
	G Brent Rosenthal, Dist Governor Type or print name and title.	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction W)
	G Heather L. Lynch, CPA		G <input type="checkbox"/>	N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no.	
	G Toukan & Company G 575 Charring Cross Drive Westerville, OH 43081	G N/A	G 614-901-7100	

BAA

Client 58575-01

Rotary International 6690 District

36-3986056

5/15/12

12:28PM

Statement 1  
Form 990, Part II, Line 22b  
Other Grants and Allocations

Cash Grants and Allocations

Donee's Name: Misc (No one recipient over 5k)  
Amount Given: \$ 100,537.

Total Grants and Allocations \$ 100,537.

Statement 2  
Form 990, Part II, Line 43  
Other Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management &amp; General</u>	(D) <u>Fundrai si ng</u>
Assistant Governor Expenses	4,713.		4,713.	
District Governor Expenses	5,169.		5,169.	
Foundation Funds	6.		6.	
Insurance	7,073.		7,073.	
Miscellaneous expense	6,661.		6,661.	
Office Expenses	10,356.		10,356.	
Secretary Expenses	733.		733.	
Total	<u>\$ 34,711.</u>	<u>\$ 0.</u>	<u>\$ 34,711.</u>	<u>\$ 0.</u>

Statement 3  
Form 990, Part III  
Organization's Primary Exempt Purpose

The Object of Rotary is to encourage and foster the ideal of service as a basis of worthy enterprise and, in particular, to encourage and foster:

First: The development of acquaintance as an opportunity for service.

Second: High ethical standards in business and professions; the recognition of the worthiness of all useful occupations; and the dignifying by each Rotarian's occupation as an opportunity to serve society.

Third: The application of the ideal of service in each Rotarian's personal, business, and community life.

Fourth: The advancement of international understanding, goodwill, and peace through a world fellowship of business and professional persons united in the ideal of service.

The goal of the district is to support the local clubs and help them achieve the above objectives by providing training opportunities and financial support.

Statement 4  
Form 990, Part III, Line a  
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
Conferences & Seminars: Provide training at the local level to club leaders within the District, provide training to District leaders - who assist clubs in achieving the objectives of Rotary, provide seminar opportunities to all members within the District, to learn about Rotary. Includes Foreign Grants: No		25,369.
District Simplified Grants - Clubs may apply to the District for Matching grants. The grant projects must meet certain criteria to benefit the club's local area. These grants are generally capped at \$2,000 per application. Includes Foreign Grants: No	17,025.	17,025.
Rotary Foundation - The foundation is to help Rotarians advance world understanding, goodwill, and peace through the improvement of health, the support of education, and the alleviation of poverty. Includes Foreign Grants: No	71,420.	71,420.
New Generations: Multiple programs that benefit youth. the separate programs address different age brackets to encourage volunteerism and ultimately provide leadership training to young adults. New generations also include facilitating youth exchange programs. Includes Foreign Grants: No	11,271.	11,271.
Vocational Services Includes Foreign Grants: No	744.	744.
World Comm Service Includes Foreign Grants: No	77.	77.
	<u>\$ 100,537.</u>	<u>\$ 125,906.</u>

Statement 5  
Form 990, Part IV, Line 58  
Other Assets

Undeposited Funds .....	\$ 250.
Total	<u>\$ 250.</u>

Statement 6  
Form 990, Part VIII  
Relationship of Activities to the Accomplishment of Exempt Purposes

Line # \_\_\_\_\_ Explanation of Activities \_\_\_\_\_

- 93(a) Provides annual training to club leadership and members on specific topics, programs, goals of Rotary International.
- 93(b) Rotary International has partnered with and supports Operation Smile, because of its humanitarian efforts to improve children's lives. Each district helps to promote, support, and educate clubs about the humanitarian work of Operation Smile.
- 94 The dues paid by member clubs are used to support the District in its efforts to provide training to Clubs, and to help develop leadership within their clubs in order to best serve their communities.
- 103(c) Insurance premium payments allow the clubs to put on events and have appropriate coverage in case of accidents.