

THE ROTARY FOUNDATION FUNDS RESOURCE GUIDE

FUND	DESCRIPTION OF DESIGNATION
<p>Annual Fund The main source of funding for grants</p> <p>Donors can direct Annual Fund gifts to:</p> <ul style="list-style-type: none"> · SHARE · World Fund · An area of focus 	<p>SHARE</p> <ul style="list-style-type: none"> · Gifts are split between the District Designated Fund (DDF) and the World Fund * · Gifts are invested for three years · After that, a district can spend its DDF on: <ul style="list-style-type: none"> ○ Global grants ○ District grants (up to 50% of the DDF) ○ Donations to the PolioPlus Fund, Disaster Response Fund, Rotary Peace Centers, or other districts <p>World Fund</p> <ul style="list-style-type: none"> · Trustees use to provide match for global grants, programs, or urgent needs · Rotary districts may apply for funds through global grants <p>Areas of focus Contributions support projects in:</p> <ul style="list-style-type: none"> · Peacebuilding and conflict prevention · Disease prevention and treatment · Water, sanitation, and hygiene · Maternal and child health · Basic education and literacy · Community economic development · Environment
<p>PolioPlus Fund Supports polio eradication</p>	<ul style="list-style-type: none"> · Gifts are matched 2-to-1 by the Bill & Melinda Gates Foundation · Funds grants to two of Rotary’s Global Polio Eradication Initiative partners: UNICEF and the World Health Organization · Supports polio immunizations, environmental surveillance, transport of vaccines and volunteers, and research
<p>Disaster Response Fund Supports disaster relief and recovery efforts</p>	<ul style="list-style-type: none"> · Contributions fund disaster response grants · Donations cannot be directed to a specific disaster
<p>Endowment Fund Ensures the long-term viability of the Foundation’s grants and programs; spendable earnings are directed to grants and initiatives annually</p>	<p>SHARE Annual earnings from these gifts flow through SHARE to generate DDF and World Fund money, but are not included the current three-year investment cycle</p> <p>World Fund Annual earnings are used for global grants, programs, and urgent needs</p> <p>Areas of focus Annual spendable earnings support projects in the area of focus the donors choose when they give</p> <p>Rotary Peace Centers Annual earnings are used to support the Rotary Peace Centers</p>
SPECIAL GIFT TYPES	HOW THEY WORK
<p>Directed Gifts</p>	<ul style="list-style-type: none"> · A donor who makes a one-time gift of \$15,000 or more may choose to fund a grant in an area of focus · Rotary staff members consult with donors to ensure that their philanthropic goals are compatible with Rotary’s guidelines
<p>Donor Advised Funds (DAFs) Designed under U.S. tax law</p>	<ul style="list-style-type: none"> · Donors who give \$10,000 or more may establish an account within Rotary’s donor advised fund and will receive a charitable receipt suitable for U.S. tax purposes · Account advisors can recommend grants to any U.S. public charity or other entity that’s approved by the IRS, which will support Rotary’s work through a yearly transfer to the Annual Fund

* After 5% Admin Fee

THE ROTARY FOUNDATION CREDIT AND RECOGNITION

Outright gifts are irrevocable gifts (check, credit card, ect.) that generate a tax receipt where applicable.

FUNDS	DISTRICT IMPACT	INDIVIDUAL CREDIT AND RECOGNITION					CLUB RECOGNITION	
		Generates DDF	Applies to a donor's EREY member status	Generates Foundation Recognition Points	Applies to a donor's Sustaining Member status	Applies toward Paul Harris Society giving (\$1,000 per Rotary year)	Applies toward total, cumulative giving (MD and AKS)	Helps club achieve 100% EREY Banner
Annual Fund								
SHARE	✓	✓	✓	✓	✓	✓	✓	✓
World Fund		✓	✓	✓	✓	✓	✓	✓
7 AOFs		✓	✓	✓	✓	✓	✓	✓
Disaster Response		✓	✓	✓	✓	✓	✓	✓
PolioPlus			✓		✓	✓		✓
Approved Grant			✓		✓	✓		✓
Endowment Fund								
SHARE	✓					✓		✓
World Fund						✓		✓
7 AOFs						✓		✓
Peace Centers						✓		✓

Commitments are revocable. The donor supplies documentation of their intent to leave funds to Rotary after their lifetime.

	INDIVIDUAL CREDIT AND RECOGNITION				CLUB RECOGNITION
	Counts toward total giving (MD and AKS)	Benefactor (Outright or Commitment)	Bequest Society	Legacy Society	Helps club achieve 100% Rotary's Promise Club
Endowment Fund	No	\$1,000 to \$9,999	\$10,000+	\$1,000,000+	Yes, designation is awarded when each club member has made a commitment or outright gift of \$1K or more to the Endowment