

ROTARY CLUB OF CUPERTINO POLICIES AND PROCEDURES

Approved by Board of Directors, August 28th, 2025.

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Club re distributions.

208. COMMUNICATION WITH CREF

POLICY - The Club Board shall communicate on a regular basis with the CREF Board.

PROCEDURES

1. The President, Past President, President-Elect, and SDO are annual members of the CREF Board.
2. The CREF President is a member of the Club Board.

209. INVESTMENT POLICY

POLICY - Charitable Giving Funds held by CREF should be invested in accordance with a CREF-adopted Investment Policy for Charitable Giving Funds.

PROCEDURES

Charitable Giving Funds will be placed into appropriate investments as determined by the CREF Investment Committee taking into consideration the need for liquidity to provide for charitable projects.

250. ROTARY GRANTS

POLICY: The CLUB may elect to apply to the Rotary Foundation (TRF) for funding to undertake projects. Any such application for TRF grants must be made pursuant to the requirements established by TRF, which may be amended from time to time. Current requirements are routinely posted on the Rotary International Grant Center.

PROCEEDURES

1. It has been the practice of Cupertino Rotary to use TRF funding exclusively for World Community Service/International service projects, which require the submission to TRF of Global Grant Applications. Such submissions are overseen by the World Community Services committee. Any decision to apply to TRF for grants other than Global Grants (e.g. for District grants or Disaster Relief grants) must be approved in advance by the CLUB BoD and by the District 5170 Grants Subcommittee.

2. To the extent possible, the Chair and Co-Chair of the World Community Service Committee should ensure that the CLUB remains in compliance with all TRF requirements for eligibility to apply for, participate in, and oversee Global Grants. Including the filling of progress and final reports a timely manner with TRF.

3. In most cases, the CLUB will participate in Global Grants by serving as an International Sponsor or as a Financial Contributor. Sections 4-6 below discuss procedures applicable to the Club's role as an International Sponsor. Section 7 discusses procedures applicable to the Club's role as a Financial Contributor.

4. TRF Global Grants require the designation of an International Sponsor and an in-country Host Sponsor ("Sponsor Clubs") for each grant-funded project. TRF also requires Global Grant Sponsor and Host Clubs to jointly provide oversight, ensure transparency, reduce errors and protect against misuse of funds.

5. Sponsor Clubs are expected to develop a financial management plan that includes: the establishment of a dedicated bank account for the project, policies with respect to how payments are authorized and issued; and identification of who and how financial records are kept. These operational functions are generally discharged by the Host

Sponsor Club, including the receipt and disbursement of funds. This plan should follow TRF's Club Stewardship Planning Guide for managing Grant funds transparently and in accordance with TRF policies.

6. In rare circumstances, as an International Sponsor of a Global Grant, the CLUB may receive and assume direct operational responsibility for financial management of Global Grant funds. To conform with TRF requirements for Global Grant stewardship, the CLUB will ordinarily implement the following procedures in such circumstances:

- All financial transactions associated with the relevant Global Grant must be separated from all other CLUB or Global Grant activity, through the creation and maintenance of a separate, dedicated CLUB checking account which shall be used exclusively for the Global Grant in which the CLUB is providing financial management and oversight.
- All cash contributions to the project, including those made by the Host Sponsor, by TRF, or by any financial contributors (which may be individuals, clubs or other organizations, including CREF) must be deposited directly to the dedicated account, or routed through TRF.
- The signatures of the CLUB CFO and the WCS Treasurer must be obtained on all proper documentation before any disbursements are made.
- Any funds remaining in the dedicated Club checking account in excess of \$1,000 at the time of project completion must be returned to TRF, or directed to another use, as determined solely by TRF.

7. The CLUB may also act as a contributor to the financing of Global Grants sponsored by other Rotary Clubs, through the World Community Service Committee. These contributions are considered, decided upon, and overseen by the World Community Services committee and typically drawn from CREF Designated Funds GE account 4200. When

acting solely as a financial contributor to Global Grant financing of a project, and not acting as a Sponsor of such a project, the CLUB has no responsibility to TRF for that grant's financial management and oversight.

300. CLUB FINANCES

301. CHIEF FINANCIAL OFFICER (CFO)

POLICY - The Club shall only elect to the position of Chief Financial Officer (CFO) persons with a background in finance, accounting or banking, or whose background is such that the Board is otherwise satisfied that the candidate can satisfactorily perform the duties of that position.

302. CLUB OPERATIONS & CHARITABLE BUDGET

POLICY - An operations and Charitable Giving Budget for the following Rotary Club year shall be prepared by the President-Elect and CFO-Elect for approval by the Club Board prior to July 1.

PROCEDURES

1. The CFO-Elect confers with the CREF Treasurer by April as to charitable funds available for the next Rotary year.
2. President-Elect and CFO-Elect work up a preliminary budget to include both Club and charitable funds for the coming year.
3. The preliminary budget (per 2 above) is presented to incoming AOS chairs and Club committee chairs for review and input.
4. After incorporation of input in #3 above the President-Elect and CFO-Elect request Club Board approval no later than July 1st.