



District Legislation Meeting Announcement

February 3, 2021

Dear Rotary Club Presidents and Presidents-Elect,

Due to the public health and safety concerns related to COVID-19, we will hold our annual District Legislation Meeting remotely. The District Legislation Meeting will be on Thursday, March 4, 2021 at 4pm (digital invitation to be sent/posted immediately prior to that date), with a vote by Club Ballot (see enclosed) to be returned no later than March 9, 2021.

The following items will be discussed and acted upon at this process:

1. Proposed 2021-22 District Fund and Per Capita Levy (District Budget and Dues)

See attached for information regarding the proposed 2021-22 District Budget.

To be voted upon by each Club using the Rotary Club Ballot procedure (see attached).

2. Confirmation of District Conference Location and Date

See attached for information regarding our upcoming District Conferences.

To be confirmed by each Club using the Rotary Club Ballot procedure (see attached).

3. Adoption of Annual Statement & Report of District Finances

See attached for information regarding an independent audit of our District Finances for the 2019-20 Rotary year as prepared by Matthew, H. Metzger, CPA.

To be adopted by each Club using the Rotary Club Ballot procedure (see attached).

Please contact me immediately if you have any questions regarding the District Legislation Meeting process, or any of the proposed actions.

Wishing you and your family continued health and safety.

Most sincerely,

Tony Marmo
District Governor 2020-21
Rotary District 7210

Club Ballot for the District Legislation Meeting

February 3, 2021

Please submit the following Club Ballot and Certification to District Governor Tony Marmo at tony@normannstaffing.com **no later than March 9, 2021**. See the February 3, 2021 “District Legislation Meeting Announcement” for further information.

In accordance with the Rotary International Governance Documents, and due to the health and safety concerns related to COVID-19, our Rotary Club casts our Club Ballot votes on the following items as shown:

1. Proposed 2021-22 District Fund and Per Capita Levy (District Budget and Dues)

In favor as proposed by District Against Abstain

2. Confirmation of District Conference Location and Date

In favor as proposed by District Against Abstain

3. Adoption of Annual Statement & Report of 2019-20 District Finances

In favor as proposed by District Against Abstain

A club with more than 25 members (defined as Active members, which excludes Honorary members) has one additional vote for each additional 25 members or major fraction thereof. Membership is determined by the number of members in the latest club invoice before the vote. To participate in any voting in the District Legislation Meeting, a Club shall have paid the required District levy (dues) for the Rotary year in which the voting is taking place and shall not be indebted to the District. A suspended Club has no vote.

Please indicate the number of members in your Club (subject to confirmation by District):

37 members or less (total 1 vote)

38 to 62 members (total 2 votes)

63 to 87 members (total 3 votes) *Note that District records indicate no Clubs at this level*

Certified by: _____ **Rotary Club** Date: _____

Club President signature

Club President-Elect signature

Club Secretary signature

Club President printed name

Club President-Elect printed name

Club Secretary printed name



District 7210 Finance Committee
Proposed 2021-22 District Budget & Audit of 2020-21 Finances

February 3, 2021

To all Rotary District 7210 Club Presidents and Presidents-Elect;

The District Finance Committee met on January 20, 2021 to evaluate and discuss the Proposed 2021-22 District Budget (see attached), as prepared under the direction of District Governor Elect Mike Polasek at which time our Finance Committee unanimously approved this Budget. The highlights of this Budget can be summarized as follows:

- The total Budget of \$222,000 represents a 5.1% decrease from the 2019-20 budget and no change from 2020-21.
- The dues for each member will not increase and remain at \$49/member.
- Over half of the total Budget is for programs which typically generate income equaling their expenses each year, such as our Foundation Grants, RYLA and Youth Exchange.
- The remaining amount of the Budget is primarily used for our Club leader and member training programs (such as PETS, Assembly, Service Symposium, Zone Institute, RI Convention, etc.) and the District leadership who facilitate these programs.
- The most significant of these training programs is for our multi-district President Elect Training Seminar (PETS), which is budgeted to cost \$28,000 in this budget year (this anticipates a high level of participation and assumes an in-person event for 2022). There will be \$495/club training fee for the PETS Assessment. However, since the 2021 PETS will be held virtually and there is very little expense, each Club will receive a \$495/club full credit toward the 2021-22 dues.

At this meeting, the District Finance Committee also reviewed and discussed the completed 2019-20 financial records, noting the while there was a small surplus. The 2019-20 Financial Statement Review prepared by Matthew H. Metzger CPA of New Paltz, New York can be found on our District website.

The 2021-22 District Budget and the 2019-20 Review will be reviewed during an online District Legislation Meeting on Thursday, March 4, 2021 at 4pm (digital invitation to be sent/posted immediately prior to that date), with a vote by Club Ballot to be returned no later than March 9, 2021. Further information regarding this Legislation Meeting and the voting process will be provided under separate cover.

Respectfully submitted,

Drew Kessler
District Governor 2013-14
Finance Committee Chair
Rotary District 7210

Cc: DG, DGE, DGN

Rotary District 7210
Proposed 2021-22 Budget

January 11, 2021	2021-22	2020-21		2019-20		2018-19		2013-2018
	Proposed Budget	YTD	Budget	Actual	Budget	Actual	Budget	Av. Prev. 5 Yrs.
Income (Member/Club)	(\$49/\$495)		(\$49/\$495)		(\$46/\$435)		(\$44/\$395)	
CLUB ASSESSMENT	\$75,460.00	\$75,558.00	\$75,950.00	70,150.00	\$73,600.00	68,420.00	\$72,600.00	\$53,762.80
DISTRICT ASSEMBLY	\$0.00		\$0.00	0.00	\$1,500.00	0.00	\$5,200.00	\$10,426.60
GRANTS	\$39,620.00		\$39,620.00	49,984.00	\$45,340.00	33,585.00	\$33,585.00	\$37,382.55
FOUNDATION PROGRAMS	\$0.00		\$0.00	0.00	\$0.00	6,265.00	\$0.00	\$7,194.00
INTERACT	\$0.00		\$0.00	0.00	\$0.00	0.00	\$0.00	\$551.00
INTEREST	\$200.00	\$3.29	\$205.00	1,185.43	\$200.00	1,095.71	\$100.00	\$387.27
LATE CHARGES ASSESSED	\$0.00	\$375.00	\$0.00	75.00	\$0.00	0.00	\$0.00	\$481.00
SPECIAL EVENTS (Misc. Income)	\$0.00	\$8,988.00	\$0.00	1,225.00	\$10,000.00	6,405.00	\$14,000.00	\$7,999.28
COMMUNICATIONS (PR)	\$0.00		\$0.00	0.00	\$0.00	0.00	\$0.00	\$3,091.40
RYLA	\$64,000.00		\$64,000.00	0.00	\$64,000.00	54,400.00	\$64,000.00	\$55,110.00
TRAINING ASSESSEMENT (PETS)	\$27,720.00	\$0.00	\$27,225.00	5,605.00	\$24,360.00	21,725.00	\$22,515.00	\$16,561.00
YOUTH EXCHANGE PROGRAM	\$15,000.00	\$0.00	\$15,000.00	9,312.00	\$15,000.00	13,400.00	\$25,000.00	\$32,500.00
DISTRICT CONFERENCE	\$0.00	\$0.00	\$0.00	\$27,235.00	\$0.00	\$0.00	\$0.00	\$490.00
Total Income	\$222,000.00	\$84,924.29	\$222,000.00	\$164,771.43	\$234,000.00	\$205,295.71	\$237,000.00	\$225,936.90
Expense								
ADMIN	\$9,000.00	\$4,439.71	\$9,000.00	\$12,550.91	\$9,000.00	\$3,265.49	\$2,500.00	\$4,432.71
AG'S	\$4,500.00	\$0.00	\$4,500.00	\$3,027.71	\$4,500.00	\$2,663.49	\$4,500.00	\$1,137.95
DISTRICT ASSEMBLY	\$2,500.00	\$0.00	\$2,500.00	\$111.91	\$3,500.00	\$5,128.04	\$4,500.00	\$4,690.00
BUDGET/FINANCE	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$58.22	\$250.00	\$119.92
BY-LAWS	\$250.00	\$0.00	\$250.00	\$247.16	\$250.00	\$0.00	\$250.00	\$0.00
COLLEGE OF GOVERNORS	\$750.00	\$0.00	\$750.00	\$934.41	\$750.00	\$934.39	\$750.00	\$995.16
CONFERENCE	\$12,000.00	\$0.00	\$12,000.00	\$39,590.02	\$12,000.00	\$21,482.12	\$18,000.00	\$18,203.38
DISTRICT GOVERNOR ELECT	\$1,500.00	\$737.47	\$1,500.00	\$1,758.96	\$1,500.00	\$1,420.01	\$1,500.00	\$528.00
DISTRCT GOVERNOR NOMINEE	\$500.00	\$0.00	\$500.00	\$502.31	\$500.00	\$500.00	\$500.00	\$172.09
DISTRICT GOVERNOR	\$10,000.00	\$7,392.59	\$10,000.00	\$1,005.96	\$10,000.00	\$12,417.68	\$11,500.00	\$10,636.08
GRANTS	\$39,620.00	\$0.00	\$39,620.00	\$49,976.00	\$45,340.00	\$33,585.00	\$33,585.00	\$37,383.55
FOUNDATION PROGRAMS	\$1,720.00	\$0.00	\$1,720.00	\$1,159.57	\$500.00	\$1,031.05	\$1,000.00	\$5,584.20
INTERACT	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$104.80	\$1,500.00	\$2,515.06
LEADERSHIP TRAINING	\$1,500.00	\$0.00	\$1,500.00	\$2,175.00	\$1,500.00	\$1,694.86	\$2,000.00	\$963.70
MEMBERSHIP PROGRAMS	\$1,000.00	\$0.00	\$1,000.00	\$429.98	\$1,000.00	\$1,378.35	\$1,000.00	\$666.26
NOMINATING COMMITTEE	\$250.00	\$0.00	\$250.00	\$319.28	\$250.00	\$123.08	\$500.00	\$372.55
PETS	\$28,000.00	\$121.76	\$28,000.00	\$5,658.93	\$25,000.00	\$27,943.33	\$25,000.00	\$16,276.92
COMMUNICATIONS (PR)	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$1,000.00	\$4,999.23
RESERVE COMMITTEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,234.69
RI CONVENTION	\$12,000.00	\$945.00	\$12,000.00	\$0.00	\$12,000.00	\$8,139.53	\$10,000.00	\$6,730.19
RYLA	\$64,000.00	\$0.00	\$64,000.00	\$3,167.50	\$64,000.00	\$54,235.44	\$64,000.00	\$55,598.68
SERVICE PROGRAMS	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
SPECIAL EVENTS	\$0.00	\$87.50	\$0.00	\$178.56	\$10,000.00	\$18,319.52	\$17,000.00	\$10,590.18
TREASURER	\$660.00	\$0.00	\$660.00	\$453.70	\$660.00	\$618.23	\$665.00	\$492.20
YOUTH	\$500.00	\$0.00	\$500.00	\$370.00				
YOUTH EXCHANGE	\$15,000.00	\$405.23	\$15,000.00	\$9,103.15	\$15,000.00	\$11,018.72	\$25,000.00	\$28,066.15
ZONE INSTITUTE	\$15,000.00	\$300.10	\$15,000.00	\$14,033.33	\$15,000.00	\$12,438.74	\$10,000.00	\$7,124.71
OTHER (former categories)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$976.95
Total Expense	\$222,000.00	\$14,429.36	\$222,000.00	\$146,754.35	\$234,000.00	\$218,500.09	\$237,000.00	\$222,490.51
Net Income	\$0.00	\$70,494.93	\$0.00	\$18,017.08	\$0.00	-\$13,204.38	\$0.00	\$3,446.39

ROTARY INTERNATIONAL-DISTRICT 7210

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2020 & JUNE 30, 2019

ROTARY INTERNATIONAL-DISTRICT 7210

MIDDLETOWN, NEW YORK

TABLE OF CONTENTS

	PAGE
ACCOUNTANT'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Activities	3 - 4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 9

Matthew H. Metzger, CPA
4 Elyse Dr.
New Paltz, New York, 12561

To the Board of Directors
Rotary International-District 7210
Middletown, New York 10940

I have reviewed the accompanying statement of financial position Rotary International-District 7210 (a non-profit organization) as of June 30, 2020, and June 30, 2019 and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to Rotary International-District 7210 financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Rotary International-District 7210 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements.

I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Matthew H. Metzger
Certified Public Accountant

November 8, 2020

Rotary International – District 7210
Middletown, New York
Statement of Financial Position
As of June 30, 2020 & June 30, 2019

ASSETS	June 30, 2020	June 30, 2019
CURRENT ASSETS		
Cash-Checking	\$ 11,974.68	\$ 6,697.35
Cash-Savings	-	23,016.78
Cash-Managed Grants	1,952.16	1,944.16
Cash-Reserve Fund Savings	88,557.59	81,034.09
Accounts Receivable	2,041.60	682.98
Prepaid Expense	8,472.31	14,319.50
TOTAL CURRENT ASSETS	\$ 112,998.34	\$ 127,694.86
FIXED ASSETS		
Equipment	\$ 1,401.45	\$ 1,401.45
Accumulated Depreciation	(1,401.45)	(1,401.45)
TOTAL FIXED ASSETS	\$ -	\$ -
TOTAL ASSETS	\$ 112,998.34	\$ 127,694.86
 LIABILITIES & NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 21,575.88	\$ 35,404.11
Deferred Revenue	1,944.16	11,256.66
TOTAL CURRENT LIABILITIES	\$ 23,520.04	\$ 46,660.77
 NET ASSETS		
Board Restricted	89,478.30	81,034.09
TOTAL NET ASSETS	\$ 89,478.30	\$ 81,034.09
TOTAL LIABILITIES & NET ASSETS	\$ 112,998.34	\$ 127,694.86

Rotary International – District 7210
Middletown, New York
Statement of Activities
Years Ended June 30, 2020 & June 30, 2019

	June 30, 2020	June 30, 2019
UNRESTRICTED NET ASSETS		
REVENUE AND OTHER SUPPORT		
Club Assessments	\$ 70,150.00	\$ 68,420.00
Conference Fees	27,235.00	-
Foundation	-	6,265.00
Grants	49,984.00	43,903.56
Late Charge Fees	75.00	
Interest Income	1,185.43	1,095.71
Rotary Youth Leadership Award	-	54,400.00
Training Fees	5,605.00	21,725.00
Youth Exchange	9,312.50	13,400.00
Miscellaneous Income	1,225.00	6,405.00
TOTAL REVENUE AND OTHER SUPPORT	\$ 164,771.93	\$ 215,614.27

Rotary International – District 7210
Middletown, New York
Statement of Activities (Continued)
Years Ended June 30, 2020 & June 30, 2019

	June 30, 2020	June 30, 2019
EXPENSES		
Audit	\$ 1,600.00	\$ 1,600.00
Auto and Gas Expense	5,715.90	3,157.53
Awards & Gifts	732.20	2,207.16
Background Checks	1,935.48	1,580.95
Badges, Pins, Banners, Jackets	3,320.74	6,965.22
Copies	40.59	93.08
District Grants	49,976.00	41,525.00
Donations	7,000.00	3,060.00
Dues & Fees	1,945.90	1,337.11
Insurance	2,112.42	4,054.15
Lodging	15,616.99	33,948.62
Meals	26,510.79	22,794.43
Meetings & Conferences	8,445.19	36,959.64
Miscellaneous	1,775.81	1,405.01
Music and Entertainment	1,793.25	4,452.00
Office Supplies	45.15	246.49
Postage	376.50	260.17
Printing	374.17	2,302.25
Rent	1,046.30	2,506.00
Seminars and Training	10,669.15	26,365.86
Speakers	-	274.00
Stipends	-	450.00
Supplies	10,388.36	17,183.38
Travel Expense	2,731.59	10,259.70
Web Site Expenses	2,175.24	1,695.93
TOTAL GENERAL AND PROGRAM EXPENSES	\$ 156,327.72	\$ 226,683.68
INCREASE/(DECREASE) IN UNRESTRICTED NET ASSETS	\$ 8,444.21	\$ (11,069.41)
NET ASSETS BEGINNING OF YEAR	\$ 81,034.09	\$ 92,103.50
NET ASSETS END OF YEAR	\$ 89,478.30	\$ 81,034.09

Rotary International – District 7210
Middletown, New York
Statement of Cash Flows
Years Ended June 30, 2020 & June 30, 2019

	June 30, 2020	June 30, 2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ 8,444.21	\$ (11,069.41)
(Increase) Decrease in Operating Assets:		
Accounts Receivable	(1,358.62)	654.96
Prepaid Expenses	5,847.19	5,170.65
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(13,828.23)	26,513.09
Deferred Revenue	<u>(9,312.50)</u>	<u>(12,626.06)</u>
TOTAL ADJUSTMENTS	<u>\$ (18,652.16)</u>	<u>\$ 19,712.64</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (10,207.95)	\$ 8,643.23
CASH, BEGINNING OF YEAR	<u>\$ 112,692.38</u>	<u>\$ 104,049.15</u>
CASH, END OF YEAR	<u><u>\$ 102,484.43</u></u>	<u><u>\$ 112,692.38</u></u>

Rotary International – District 7210
Middletown, New York
Notes to Financial Statements

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Rotary International-District 7210 is presented to assist in understanding the organization's financial statements. The financial statements and notes are representations of the organization's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Type of Organization

Rotary International-District 7210 is a tax exempt organization under Section 501c(4) of the Internal Revenue Code. Rotary International is an association of Rotary Clubs within an assigned geographic area in New York State. The District provides administrative services to 55 clubs and 1,525 members in its area including the piloting of benevolent projects and the coordination of activities with Rotary International.

Basis of Accounting

The financial statements of Rotary International-District 7210 have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, Rotary International-District 7210 is required to report information regarding its financial position and activities according to the three classes of fund balance: Unrestricted Fund Balance, Temporarily Restricted Fund Balance, and Permanently Restricted Fund Balance. Rotary International-District 7210 has no permanently restricted fund balance for year ended June 30, 2020.

Under the provision of SFAS no. 117, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the organization and changes therein are classified and reported as follows:

Unrestricted Net Assets – net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets – net assets, which carry specific donor-imposed stipulations that can be fulfilled by actions of the District pursuant to those stipulated or that expire by the pass of time.

Permanently Restricted Net Assets – net assets, which have been restricted by donors to be maintained by the District in perpetuity.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets are reported as net assets released from restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the organization considers cash and all highly liquid investments with original maturities of three months or less to be cash equivalents.

Accounts Receivable

Receivables from members are reported at the amount management expects to collect on balances outstanding at year-end. It is concluded that all balances outstanding at year-end will be collected.

Pandemic – COVID-19

COVID-19 has been declared a pandemic by the World Health Organization. The effects of COVID-19 continue to evolve and the long-term economic and business consequences remain uncertain. The longer this pandemic continues, the more costly it may become to the Rotary International-District 7210. With many of the planned trainings being cancelled in the spring of 2020 because of the pandemic, the Board of Directors decided to refund \$325 per club for a total of \$17,875. This is included in the Accounts Payable at June 30, 2020. The Rotary Youth Leadership Academy (RYLA) was cancelled in June of 2020 as well as the Youth Exchange for 2020-21.

Note 2. GENERAL AND PROGRAM SERVICE EXPENSES

General and program services expenses for selected categories for the year ended June 30, 2020 and June 30, 2019, are as follows:

	June 30, 2020	June 30, 2019
District Assembly	\$ 111.91	\$ 5,128.04
College of Governors	934.41	934.49
District Conference	39,590.02	21,482.12
Foundation	1,159.97	676.50
Leadership Institute	2,175.00	1,694.86
P.E.T.S.	5,658.93	28,068.27
Rotary International Convention	-	8,139.53
RYLA	3,167.50	54,235.44
Youth Exchange	9,103.15	11,018.72
Zone Training	<u>14,033.33</u>	<u>12,438.74</u>
Total	<u>\$ 75,934.22</u>	<u>\$ 143,816.71</u>

Note 3. RESERVE FUND RECONCILIATION

Reserve Fund Balance June 30, 2019	\$ 81,034.09
Add: Interest Income	1,185.43
	<hr/>
Subtotal	82,219.52
Add: Net Income (Loss) for 2019-2020 Fiscal Year Excluding Adjustments Above	<hr/>
	7,258.78
Reserve Fund Balance June 30, 2020	\$ 89,478.30

District 7210 Events Committee
Proposed 2021-22 District Conference

February 3, 2021

To all Rotary District 7210 Club Presidents and Presidents-Elect;

Based upon the great success of the 2019-20 District Conference (now renamed to be the District Service Symposium) which was held at the Resorts World Catskills in our District at Monticello, New York, the District Executive Board, serving in the role formerly served by the Conference Advisory Committee, is pleased to propose that the 2021-22 District Conference be held once again at Resorts World Catskills. The dates for this event will be Saturday, November 13 through Monday, November 15, 2021.

The location and date of the 2021-22 District Conference will be reviewed during an online District Legislation Meeting on Thursday, March 4, 2021 at 4pm (digital invitation to be sent/posted immediately prior to that date), with a vote by Club Ballot to be returned no later than March 9, 2021. Further information regarding this Legislation Meeting and the voting process will be provided under separate cover.

Respectfully submitted,

Cindie Kish
District Governor 2019-20
Events Committee Chair
Rotary District 7210

Cc: DG, DGE, DGN