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581654204

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/01/08 , and ending 6/30/09

B Check if applicable
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: ROTARY CLUB OF EAST COBB, INC.

Number and street (or P O box, if mail is not delivered to street address): PO BOX 72081

Room/suite:

City or town, state or country, and ZIP + 4: MARIETTA GA 30007-2081

D Employer identification number: 58-1654204

E Telephone number: 770-396-1100

F Group Exemption Number ▶

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

G Accounting method [X] Cash [ ] Accrual Other (specify) ▶

I Website: ▶ WWW.EASTCOBBROTARY.COM

J Organization type (check only one)— [X] 501(c) (4) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ [ ] if the organization is not a section 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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 77,297

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	6,640
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments SEE STATEMENT 1		3	38,826
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ▶ [ ]			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a 31,600		
	b	Less direct expenses other than fundraising expenses	6b 7,198		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	24,402
	7a	Gross sales of inventory, less returns and allowances	7a 151		
	b	Less cost of goods sold	7b 807		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-656
	8	Other revenue (describe ▶ SEE STATEMENT 2)		8	80
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	69,292
Expenses	10	Grants and similar amounts paid (attach schedule)		10	31,391
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	67
	16	Other expenses (describe ▶ SEE STATEMENT 3)		16	40,591
	17	**Total expenses.** Add lines 10 through 16 ▶		17	72,049
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-2,757
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	32,858
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	30,101

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Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	32,813	22	30,101
23 Land and buildings		23	
24 Other assets (describe ▶ SEE STATEMENT 4)	45	24	
25 **Total assets**	32,858	25	30,101
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	32,858	27	30,101

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form **990-EZ** (2008)

DAA

15 65

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

SEE STATEMENT 5

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 DONATIONS OF VARIOUS AMOUNTS WERE MADE TO 16 OTHER LOCAL AND NATIONAL CHARITABLE ORGANIZATIONS AS PART OF THE ROTARY CLUB'S GOAL OF PROMOTING THE IDEAL OF SERVICE

(Grants $ 31,391) If this amount includes foreign grants, check here ▶ [X] 28a 31,391

29 COSTS OF RUNNING A CIVIC LEAGUE AND PROVIDING BENEFITS TO MEMBERS

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 29a 38,615

30 THE ROTARY CLUB OF EAST COBB SPONSORS SEVERAL PROGRAMS IN THE EDUCATION COMMUNITY SUCH AS AIDS AWARENESS PROGRAMS AND APPLES FOR TEACHERS IN VARIOUS SCHOOLS AROUND THE AREA

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 30a 2,043

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 72,049

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(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 & deferred compensation	(e) Expense account and other allowances
ROBERT SCHWALL	MARIETTA	PRESIDENT			
PO BOX 72081	GA 30007	5	0	0	0
JON SHENG	MARIETTA	SECRETARY			
PO BOX 72081	GA 30007	2	0	0	0
GAIL STAHL	MARIETTA	TREASURER			
PO BOX 72081	GA 30007	2	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and (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," complete Schedule L, Part I	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ GA

42a The books are in care of ▶ RON KELM Telephone no ▶ 770-396-1100

Located at ▶ SIX CONCOURSE PARKWAY, SUITE 600 ATLANTA, GA ZIP + 4 ▶ 30328

			Yes	No
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)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization(s) a section 527 organization?	49b	

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

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

▶ [signature] 6-16-10
Signature of officer Date

▶ Blaine Hess, Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶	Preparer's Identifying Number (See instr)
RONALD R. KELM, CPA	6/16/10	☐	P00236464

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GIFFORD, HILLEGASS & INGWERSEN, LLP
SIX CONCOURSE PARKWAY SUITE 600
ATLANTA, GA 30328

EIN ▶ 92-0184475
Phone no ▶ 770-396-1100

May the IRS discuss this return with the preparer shown above? See instructions ▶ [X] Yes [ ] No

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIP DUES & ASSESSMENTS	$ 38,826
TOTAL	$ 38,826

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
MISCELLANEOUS INCOME	$ 80
TOTAL	$ 80

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	$
CONFERENCE EXP	1,645
DUES	8,704
WEEKLY MEETING MEALS EXP	20,931
NEW MEMBER ORIENTATION	489
AIDS AWARENESS PROGRAMS	1,650
APPLES FOR TEACHERS	393
SOCIAL EVENTS	5,594
WEBSITE	299
MISCELLANEOUS	886
TOTAL	$ 40,591

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
OTHER DEPRECIABLE ASSETS	$ 45	$
	45	

Federal Statements

Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description
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: THE DEVELOPMENT OF ACQUAINTANCE AS AN OPPORTUNITY FOR SERVICE; PROMOTE HIGH ETHICAL STANDARDS IN BUSINESS AND PROFESSIONS; THE RECOGNITION OF THE WORTHINESS OF ALL USEFUL OCCUPATIONS; AND THE DIGNIFYING OF EACH ROTARIAN'S OCCUPATION AS AN OPPORTUNITY TO SERVE SOCIETY; APPLYING THE IDEAL OF SERVICE IN EACH ROTARIAN'S PERSONAL, BUSINESS AND COMMUNITY LIFE; AND THE ADVANCEMENT OF INTERNATIONAL UNDERSTANDING, GOODWILL, AND PEACE THROUGH A WORLD FELLOWSHIP OF BUSINESS AND PROFESSIONAL PERSONS UNITED IN THE IDEAL OF SERVICE.

581654204

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization

ROTARY CLUB OF EAST COBB, INC.

Employer identification number

58-1654204

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 DOG DAYS RUN (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	31,600			31,600
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	31,600			31,600
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	7,198			7,198
	8 Direct expense summary Add lines 4 through 7 in column (d)			▶	7,198
	9 Net income summary Combine lines 3 and 8 in column (d)			▶	24,402

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☒ No	☐ Yes % ☒ No	☐ Yes % ☒ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)			▶	
	8 Net gaming income summary Combine lines 1 and 7 in column (d)			▶	

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		X
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		X
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		X
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		X

				Yes	No
13	Indicate the percentage of gaming activity operated in:				
a	The organization's facility	13a	%		
b	An outside facility	13b	%		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records				
	Name ▶ RON KELM				
	SIX CONCOURSE PARKWAY, SUITE 600				
	Address ▶ ATLANTA GA 30328				
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a		X
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $				
c	If "Yes," enter name and address				
	Name ▶				
	Address ▶				
16	Gaming manager information				
	Name ▶				
	Gaming manager compensation ▶ $				
	Description of services provided ▶				
	☐ Director/officer ☐ Employee ☐ Independent contractor				
17	Mandatory distributions				
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a		X
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				