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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

Form **990-EZ****2008**Department of the Treasury
Internal Revenue Service

- 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.

**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:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions**C** Name of organization

Rotary Club of Salt Lake City

Number and street (or P.O. box, if mail is not delivered to street address)

10 West First South

Room/suite

400

City or town, state or country, and ZIP + 4

Salt Lake City UT 84101-1527

D Employer identification number

87-0172865

E Telephone number

801-363-8415

F Group Exemption

Number ▶ 0573

- 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 ☐ Cash ☒ Accrual

Other (specify) ▶

I Website: ▶ www.slcretary.org**J** Organization type (check only one) — ☒ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ 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, it is 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. ▶ \$ 414,567**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	10,349
	2	Program service revenue including government fees and contracts	2	295,301
	3	Membership dues and assessments	3	105,573
	4	Investment income	4	3,344
	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	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		See Stmt 2
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less direct expenses other than fundraising expenses	6b	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ _____)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	414,567
	Expenses	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	63,777
13		Professional fees and other payments to independent contractors	13	7,850
14		Occupancy, rent, utilities, and maintenance	14	24,069
15		Printing, publications, postage, and shipping	15	20,673
16		Other expenses (describe ▶ See Statement 4)	16	253,165
17		Total expenses. Add lines 10 through 16	17	460,396
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-45,829
	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	282,604
	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	236,775

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	265,214	234,565
23 Land and buildings	31,744	22,125
24 Other assets (describe ▶ See Statement 5)	22,930	10,210
25 Total assets	319,888	266,900
26 Total liabilities (describe ▶ See Statement 6)	37,284	30,125
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	282,604	236,775

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

Form **990-EZ** (2008)

9-5 25

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

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

What is the organization's primary exempt purpose?

Community, District & International Service Organization

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 listed.

28 See Statement 7

(Grants \$ 11,563) If this amount includes foreign grants, check here

28a

266,224

29 See Statement 8

(Grants \$ 70,118) If this amount includes foreign grants, check here

29a

79,361

30 See Statement 9

(Grants \$ 9,185) If this amount includes foreign grants, check here

30a

9,185

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

354,770

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
Sara Kimball	Salt Lake City	Exec Dir			
10 West 100 South, Ste 400	UT 84101	40	47,878	4,518	0
Melissa A Sauer	Salt Lake City	Exec Dir			
10 West 100 South, Ste 400	UT 84101	40	2,577	100	0
Stephen R Warner	Salt Lake City	President			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Duane Hill	Salt Lake City	Pres Elect			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Richard H Nordlund	Salt Lake City	Vice Pres			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Shahab Saeed	Salt Lake City	Special VP			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Kristy Walker	Salt Lake City	Treasurer			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Jeff Young	Salt Lake City	Secretary			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Linda Kruse	Salt Lake City	Past Pres			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Bob Huefner	Salt Lake City	Director			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Glen Lambert	Salt Lake City	Director			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Rhoda Ramsey	Salt Lake City	Director			
10 West 100 South, Ste 400	UT 84101	5	0	0	0
Jay A Jacobson	Salt Lake City	Director			
10 West 100 South, Ste 400	UT 84101	5	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		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		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?		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?		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 40a , section 4912 40a , section 4955 40a		
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		X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Enter amount of tax on line 40c reimbursed by the organization 40d		
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 41 None		
42a The books are in care of 42a Sara Kimball Telephone no 42a 801-363-8415 10 West 100 South Ste 400 Located at 42a Salt Lake City, UT ZIP + 4 42a 84101-1527		
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)?		X
If "Yes," enter the name of the foreign country 42b		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
If "Yes," enter the name of the foreign country 42c		
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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		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.

- 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
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 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."

	Yes	No
46		
47		
48		
49a		
49b		

(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 of officer <u>Kristy Walker</u>	Date <u>12-22-09</u>		
	Type or print name and title <u>Kristy Walker, Treasurer</u>			
Paid Preparer's Use Only	Preparer's signature <u>Daye B...</u>	Date <u>12/21/09</u>	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr.) <u>P00161581</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>Wisan, Smith, Racker & Prescott, LLP</u> <u>132 Pierpont Avenue, Suite 250</u> <u>Salt Lake City, UT 84101</u>			EIN <u>87-0517754</u> Phone no <u>801-328-2011</u>
May the IRS discuss this return with the preparer shown above? See instructions ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No 1545-0172

2008Attachment
Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Rotary Club of Salt Lake City

Identifying number

87-0172865

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,453

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	8,166
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	9,619
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

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

<u>Description</u>	<u>Amount</u>
Membership Dues	\$ <u>105,573</u>
Total	\$ <u><u>105,573</u></u>

Federal Statements

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Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other

Description		How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
Supply cabinet grey	Purchase			6/30/67	6/30/09	\$	75	\$	75
Executive desk	Purchase			6/30/80	6/30/09		1,450	1,450	
Executive chairs	Purchase			6/30/83	6/30/09		574	574	
Desk	Purchase			6/30/83	6/30/09		1,000	1,000	
Type table	Purchase			6/30/91	6/30/09		107	107	
Computer table	Purchase			6/30/91	6/30/09		107	107	
Sharp copier sf 7370	Purchase			6/30/91	6/30/09		2,708	2,708	
Executive chair	Purchase			6/30/94	6/30/09		558	558	
Cannon copier	Purchase			6/30/94	6/30/09		9,350	9,350	
Copier mat	Purchase			6/30/98	6/30/09		279	279	
Desk hutch	Purchase			6/30/99	6/30/09		228	228	
Allmakes Okidata	Purchase			6/30/99	6/30/09		529	529	
HP Scan Jet 6200C	Purchase			6/30/99	6/30/09		545	545	
Answering Machine	Purchase			6/30/99	6/30/09		350	350	
Office phone system	Purchase			6/30/00	6/30/09		1,000	1,000	
Computers, bar coder	Purchase			9/18/01	6/30/09		1,737	1,737	

Federal Statements

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Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other
(continued)

Description		How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
Total						\$ 0	\$ 20,597	\$ 20,597	\$ 0

Statement 3 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Name and Address	Description of Property	Cash Contribution	Noncash Contribution	Relationship to Organization	Class of Activity		Date of Gift	Purpose
					Book Value	Book Value Explanation		
Rotary International 1560 Sherman Avenue Evanston, IL 60201-3698		30,769	Parent		Affiliate Dues			Dues
Club Rorario Cuenca-Micro Fund		14,349	n/a		Microfund Loans		11/20/08	Ecuador
Rotary International 1560 Sherman Avenue Evanston, IL 60201-3698		10,000	Parent		Int'l. Project		5/15/09	Bolivia
Community service		11,563	None		Charitable Assist.			
Helping youth in the area		9,185	None		Charitable Assist.			
Total		75,866						

Federal Statements**Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	\$
Club Service & Conferences	22,060
Club Service - Sunshine	169
Membership Meetings	179,697
Officers' Expense	2,865
Office Expense	15,558
Bad Debt	8,216
International Service	9,243
Outsourced Office Exp.	12,000
Membership Service	3,357
Total	\$ 253,165

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 28,277	\$ 16,210
Less Allowance	6,000	6,000
Prepaid Expenses	653	
	22,930	10,210

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 30,984	\$ 23,702
Deferred Revenue	6,300	6,423
	37,284	30,125

Federal Statements

Statement 7 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

LOCAL/COMMUNITY SERVICE:

Club Service - to help club members gain a greater understanding of how Rotary works at the club, district and world levels. Attending annual district and world conferences thus developing good friendships, fostering world peace and understanding.

Public Relations - to increase public awareness of Rotary's service and commitment to the community.

Community Service - Acts of Kindness to provide one-time financial grants up to \$250 for emergencies, utilities, medical expenses, clothing, food, car repairs, etc. for charitable organizations.

Arts - promote the enjoyment of the arts.

School/Education - contribute to the education of young people by providing dictionaries to elementary schools and monetary contributions to area schools K-12.

Youth/Child Crisis - provide financial assistance, public relations exposure and/or man-power for a specific purpose or need to existing organizations addressing the problems of children in crisis.

City Creek Rotary Park - maintain & restore the park.

Environment - select & promote local environmental enhancement projects in which club members can participate.

Publications:

Monthly "Rotary Bee" publication to inform members of various club matters and initiatives.

Statement 8 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments

Description

INTERNATIONAL SERVICE:

Support the efforts of Rotary International to achieve world understanding and peace through international humanitarian, educational, and cultural exchange programs. Including, but not limited to, literacy, Polio Plus and clean water initiatives where the need is the greatest.

Federal Statements**Statement 9 - Form 990-EZ, Part III, Line 30 - Statement of Program Service Accomplishments**Description

YOUTH SERVICE:

Interact/Rotoract - to provide an opportunity for young men and women to enhance the knowledge and skills that will assist them in personal development, to address the physical and social needs of their communities and to promote better relations between all people worldwide through a framework of friendship and service.

Youth exchange - to make the world a better place by providing opportunities for academic and cultural foreign youth exchanges thus promoting world understanding.

Youth scholarships - promote & foster school & community service, academic achievement, and a personal commitment to excellence. Scholarships assist students in furthering their post-secondary education.